

I. SCHOOL INFORMATION AND COVER PAGE

Created Thursday, July 17, 2014

Updated Monday, July 28, 2014

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

331400861021 BEGINNING WITH CHILDREN CS II

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 14

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
215 Heyward Street Brooklyn NY 11206	718-302-7700		Board@bwccs2.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Esosa Ogbahon
Title	Principal
Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

www.bwccs2.org

6. DATE OF INITIAL CHARTER

2012-03-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2012-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

• K

• 1

• 2

10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes/No	Name of CMO/EMO
Yes	Beginning with Children

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Denniston Reid	██████████	██████████	██████████	Yes
CFO (e.g., network CFO)	Geraldeen Licurse	██████████		██████████	No
Compliance Contact	Natalie Bledman	██████████		██████████	Yes
Complaint Contact	Katie Cunningham	██████████		██████████	No

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	215 Heyward Street Brooklyn NY 11206	718-302-7700	CSD 14	k-2	No	DOE space

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Esosa Ogbahon	[REDACTED]		[REDACTED]
Operational Leader	Sheryl Connelly	[REDACTED]		[REDACTED]
Compliance Contact	Natalie Bledman	[REDACTED]		[REDACTED]
Complaint Contact	Katie Cunningham	[REDACTED]		[REDACTED]

14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Check YES if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to be "M. Kelly", written in a cursive style.

Signature, President of the Board of Trustees

Thank you.

Appendix A: Link to the New York State School Report Card

Created Tuesday, July 29, 2014

Page 1

Charter School Name: 331400861021 BEGINNING WITH CHILDREN CS II

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?instid=800000071156&year=2013&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherq>

**Beginning with Children Charter
Charter School 2**

**2013-14 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

August 1, 2014

By

The Beginning with Children Foundation
And School Leader
Esosa Ogbahon

Beginning with Children Charter School 2
215 Heyward Street
Brooklyn, New York 11206
718-302-7700

The Beginning with Children Foundation, and School Leader Esosa Ogbahon, prepared this 2013-14 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Katie Cunningham	Office Chair, President Academic Excellence Committee Chair Review Committee Chair Executive Committee Chair
Rubens Amedee	Facilities Committee Member Nominating Committee
Sonia Gulardo	Academic Excellence/Principal Community Outreach Committee Member
David Stutt	Office, Executive Committee Member Finance / Audit Committee Chair
Rebecca Baneman	Legal Committee Finance Committee member Audit committee Education committee
Peter Bordonaro	Community Outreach
Esosa Ogbahon	Member Ex-Officio Education

Esosa Ogbahon has served as the Principal since February 2012.

INTRODUCTION

Beginning with Children Charter School 2 (BwCCS 2) is a nurturing community that fosters a love of learning and the development of character for students in grades K-1. Our students achieve academic excellence and are prepared to succeed in top performing high schools and colleges. BwCCS 2 students develop and use G.R.I.T. (Good Judgment, Resilience, Integrity, and Teamwork) for personal and community improvement.

Key design elements include:

- Extended school day with an emphasis on the development of literacy and mathematical skills, devoting at least 50% of the academic time to these subjects;
- Unrelenting school culture that fosters a love of learning and the school's core values of G.R.I.T.: Good Judgment, Resilience, Intellect & Integrity, and Teamwork;
- Data-driven analysis to inform teaching, curriculum and staff development;
- Staffing model that includes at least two teachers in each classroom for grades K-2, Integrated Collaborative Teaching (ICT) and SETSS to support the education of at-risk and special needs students;
- A comprehensive intervention program including Saturday Academy, after school tutoring and embedded enrichment and intervention activities to ensure academic success;
- Clearly articulated behavioral expectations for children and adults;
- Dynamic community partnerships which support enrichment programs that teach students to become life-long learners and active citizens and provide service learning opportunities;
- Parent/guardian involvement at all levels of the school community;
- Individualized Teacher Development plans and relentless coaching towards excellence
- A partnership with BwCF as the school's management organization detailed in an annual Memorandum of Understanding (MOU) approved by the Board of Trustees.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2010-11														
2011-12														
2013-14	50	50												
2013-14	55	55	43											

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

BwCCS 2 students will become proficient readers and writers of the English language.

Background

At BwCCS 2 we believe that all children can succeed. Our literacy curriculum is built around the Common Core-aligned Journeys reading program. The program is supplemented by SRA Reading Mastery, Jolly Phonics, Waterford and teacher-created materials. In the early elementary grades our curriculum focuses on developing students' decoding and comprehension skills.

During our 90-120 minute reading block our teachers use a workshop approach that scaffolds instruction by first modeling for students, then guiding the students' practice, and finally moving to independent practice.

Our students are assessed 3 times a year using the Strategic Teaching and Evaluation of Progress (STEP) Assessment. The assessment provides students, teachers, parents and administrators with detailed information about students' mastery of letter recognition, phonemic awareness, reading accuracy, fluency, oral comprehension, silent comprehension, written comprehension, retelling and spelling. With the addition of grade 2 in 2013 we incorporated Rally Mock State Assessment to gain insight into our students' preparation for the NYS English Language Arts assessment.

The assessment data is collected and stored in an online data management system that is accessible to teachers and administrators. The data is analyzed quarterly and used to customize instruction to meet the needs of our students. For example, the data is used to create reading groups and set learning and instructional goals within the groups. In each classroom two teachers support at least three reading groups. The groups are flexible and change as new data is collected and analyzed. Through professional development, teachers are supported in analyzing student data and creating next steps for themselves and their students. In this way, we are best able to prepare our students for future success.

In Beginning with Children Charter School 2's second year, the instructional staff deepened its knowledge of the school's Common Core aligned math and literacy curriculum. Beginning with Children Charter School 2 (BwCCS 2) adopted *Journeys* by Houghton Mifflin and *Math in Focus*, Singapore Math in its founding year and found success. In year 2, instructional staff received additional training in both programs during our two week Summer Institute in August and throughout the school year to further their understanding of the curricula. Literacy teachers also collaborated with Community Partnership Charter School to develop a writing curriculum adapted from the TCRWP Writing Units to align with Journeys writing and raise the level of rigor.

In addition to deepening their understanding of the curricula, staff used both *Journeys* and *Math in Focus* as the basis of new report cards. With the support of the Beginning with Children Foundation, BwCCS 2 introduced new standards-based reports. The report cards were assessment based and

provided student's families with a clear understanding of their child's progress towards meeting Common Core standards.

We also implemented frequent data and coaching meetings in all grades. The meetings were an opportunity for school leadership and teaching staff to assess the implementation of our curriculum and plan courses of action. The meetings focused on both assessment data and qualitative data. The goals of the meetings were to understand both students' strengths and areas for growth and instructional staff's strengths and areas for growth.

BwCCS 2 further developed its robust assessment practice. In addition to in-program assessments and analysis in *Journeys* and *Math in Focus*, instructional staff administered and analyzed the STEP assessment for all students in order to monitor their acquisition of literacy skills. The school also administered the Rally Mock Assessment to all of our second grade students in order to benchmark our students' performance on Common Core standards. The data gathered from these assessments informed the differentiation practices of classroom teachers, ESL staff and SETSS staff.

Finally, BwCCS 2 started a summer school and after school program. The target populations for both programs were students who were performing below grade level in English Language Arts. The after-school program provided students in small groups with extra support in identified areas of weakness. The summer program combined literacy, math and arts instruction to give students in small groups a well-rounded summer experience.

Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State English language arts examination for grades 3-8.

Method

The school did not administer the New York State Testing Program English language arts assessment to students in April 2014. BwCCS 2 did not administer the ELA test in 2013-2014 because in that year, its highest grade was second grade.

Results

BwCCS 2 did not administer the ELA test in 2013-2014 because in that year, its highest grade was second grade.

Evaluation

BwCCS 2 did not administer the ELA test in 2013-2014 because in that year, its highest grade was second grade. For that reason, we are unable to evaluate BwCCS 2's performance with respect to state test results

Goal 1: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State English language arts exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an Annual Measurable Objective (AMO) each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the current year's English language arts AMO. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.¹

Results

BwCCS 2 has yet to administer state ELA tests.

Evaluation

An evaluation is not available as BwCCS 2 has yet to administer state ELA tests.

Goal 1: Optional Absolute Measure

Each year, 75 percent of all tested K-2 students will achieve grade level reading comprehension competency as assessed using STEP guided reading level benchmark assessments.

Method

All students take the University of Chicago developed STEP literacy assessment. The assessment is administered individually to each student. Before each assessment cycle, the staff collectively norms the comprehension portion of the assessment. Once a set of acceptable responses is created, it is shared electronically for all staff to reference. During the administration of the assessment, the staff is required to write student responses verbatim. For the summative STEP assessment at the end of the school year, students are not assessed by their classroom teacher. They are assessed by another member of the teaching staff.

Results

¹ In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

The following table presents the STEP assessment results for all students.

STEP Assessment Results by Grade Level and Demographic Group

Grade	Percent of Students Achieving Proficiency	
	Percent	Number Tested
K	68%	51
1	70%	54
2	62%	44
K+2 Combined	67%	149

Evaluation

With 67% of students scoring at/above grade level proficiency, the school was 8 percentage points below the target of 75% percent proficient and therefore did not meet the measure. In Kindergarten, 68% of students met or exceeded grade level expectations, falling 7 percentage points below the absolute goal. First grade approached the target of 75% percent proficient, but fell short by 5 percentage points with 70% meeting or exceeding grade level expectations. In second grade, 62% of students met or exceeded grade level expectations. They fell 13 percentage points below the absolute goal.

While our students have not met their absolute goal, they have shown growth as readers. 67% of students at BwCCS2 were proficient this year compared with 57% in 2012-13, representing a 10 percentage point increase.

Goal 1: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the local school district.

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.²

² Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

Results

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Evaluation

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.³

Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

Results

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its Effect Size at this point.

Evaluation

³ The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to evaluate BwCCS 2's comparative performance with respect to the state ELA test.

Goal 1: Growth Measure⁴

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score in 2012-13 including students who were retained in the same grade. Students with the same 2012-13 scores are ranked by their 2013-14 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Results

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Evaluation

BwCCS 2 did not administer the state ELA test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Goal 1: Optional Measure

Each year, on the TerraNova national norm-referenced reading assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort

exceeds and NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.

Method

At BwCCS 2 all students take the TerraNova, a nationally recognized standardized exam that compares student performance to national norms. This measure examines the change in performance of the same group of students from one year to the next and the progress they are making towards the goal of reducing by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year.

Results

Grade	MNCE
K	58.27
1	64.91
2	62.1

Evaluation

Early norm referenced testing shows that BwCCS 2 students are outperforming average national norms in reading. Students in Kindergarten attained a mean normal curve equivalent (MNCE) score of 58.27, more than 8 points above the NCE goal of 50. This score indicates that, on average, BwCCS 2 Kindergarten students scored significantly above average in ELA when compared to Kindergarten students nationally. Grade one students attained a MNCE of 64.91 in ELA, and second grade students attained a MNCE of 62.1, both grades showing scores significantly above average as well. These numbers also show significant growth for our first and second grade cohort students that took the TerraNova in 2012-2013. First grade cohorts scored 15.37 points higher in ELA, and second grade cohorts scored 10.23 points higher, showing significant growth for both grades.

Summary of the English Language Arts Goal

Present a narrative providing an overview of which measures the school achieved, as well as an overall discussion of its attainment of this Accountability Plan goal.

BwCCS2 could not assess achievement of absolute, comparative or growth measures in relation to the NYS ELA assessment because we did not have students in the New York State Testing Grades.

We did not achieve the absolute measure for 75 percent reading comprehension competency K-2. However, our students have shown growth as readers. 67% of students at BwCCS2 were proficient this year compared with 57% in 2012-13, representing a 10 percentage point increase.

We did achieve the growth goal for Terranova. Early norm referenced testing shows that BwCCS 2 students are outperforming average national norms in reading. Students in Kindergarten attained a

mean normal curve equivalent (MNCE) score of 58.27, more than 8 points above the NCE goal of 50. This score indicates that, on average, BwCCS 2 Kindergarten students scored significantly above average in ELA when compared to Kindergarten students nationally. Grade one students attained a MNCE of 64.91 in ELA, and second grade students attained a MNCE of 62.1, both grades showing scores significantly above average as well.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	N/A
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2011-12 school district results.)	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	N/A
Absolute	Each year, 75 percent of all tested K-2 students will achieve grade level reading comprehension competency as assessed using STEP guided reading level benchmark assessments.	Did Not Achieve
Growth	Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.	Achieved

Action Plan

In order to raise the percentage of students performing at/above grade level from the current 67% to 75%, we:

- Identified students for summer school reading intervention
- Sent teachers to comprehensive training over the summer to learn new techniques to support at-risk readers in developing phonemic awareness, syllabication and multi-sensory strategies for reading writing and spelling

- Have contracted with HMH Journeys Common Core consultants for summer Beyond the Basics training and ongoing PD throughout the school term
- Are assessing a portion of our incoming kindergarteners before the school year starts in order to spend as much time during the school year teaching
- Identified more opportunities for our first and second graders to demonstrate their comprehension after silently reading. Our data analysis indicated that the current cohort of first graders found challenges in demonstrating their comprehension of texts as they transitioned from oral reading to silent reading
- Are using current data to identify at-risk students for targeted small group instruction from the start of the school year
- Created curricular supplements to meet the identified needs of our ELLs in the areas of segmentation and rhyming
- Developed a more rigorous writing curriculum adapted from the TCRWP units of study to supplement Journeys writing.
- Hired a SETTS teacher who will not only support mandated students, but also at-risk students

MATHEMATICS

Goal 1: Mathematics

BwCCS II students will become proficient in the understanding and application of mathematical skills and concepts.

Background

BwCCS 2 continued to implement the Math in Focus program during its 60-75 minute math block. Some of the key elements of BwCCS 2's math program are described below.

Math in Focus is a Common Core Standards-aligned math program. The program supports teachers in providing students with systematic and explicit instruction in the key areas of math as identified by the authors of the Common Core State Standards and Trends in International Mathematics and Science Study. Those key areas are: making sense of problems and solving them; reasoning abstractly and quantitatively; constructing viable arguments and assessing the work of others; modeling with mathematics; using appropriate tools strategically; attending to precision; looking for and making use of structure; and looking for, and expressing regularity in repeated reasoning. The Math in Focus Curriculum emphasizes depth of mathematical topics rather than breadth. Math in Focus lessons are organized in a way that meets the needs of students. Specifically, Math in Focus uses a concrete-pictorial-abstract approach to introduce topics to students.

Math in Focus, (Singapore Math), is especially strong in developing conceptual understanding. It differs from the original *Singapore* series in that it is also aligned with the NCTM (National Council of Teachers of Mathematics) standards as well as with the Common Core Standards. However,

unlike most programs aligned with the NCTM standards, it does not try to teach every concept every year. Instead, it focuses on fewer topics but teaches them thoroughly so they need not be retaught continually. The scope and sequence is advanced as with the original series. A major focus is upon preparing students for success in algebra. Consequently, algebraic thinking and expressions are introduced early and used frequently throughout the series. Math in Focus (MIF) instruction is delivered through a gradual release process that includes Direct Involvement, Guided Practice, Independent Practice and Assessment.

BwCCS 2's initial implementation of Math in Focus was supported by both pre-service professional development at Worcester State University's Summer Math Institute and in-service professional development by a Singapore Math implementation consultant. Teachers participated in follow up Math in Focus training during the 2013 Summer Institute. ongoing PD session throughout the 2013 - 2014 school year and MIF Beyond the Basics training during the 2014 Summer Institute.

Key Attributes of the BwCCS 2's implementation of the Math in Focus program include the following:

- Consistent terminology is used throughout the program
- Hands-on activities are a regular part of the program reinforcing and giving meaning to abstract concepts
- Frequent use of Interactive Whiteboard lessons
- Frequent use of in-program unit assessments to assess learning and plan for future instruction
- Imbedded ELL supports through the use of consistent language and concrete-pictorial-abstract progression
- A focused, coherent curriculum that emphasizes teaching to mastery
- A visual, balanced approach that meets students' needs
- Confidence in knowing that the program has informed the creation of the common core math standards

Since no program can cover all of the students' diverse needs, we supplement Math in Focus with Every Day Counts Calendar Math, the Dreambox computer program, the AIMSweb Test of Early Numeracy and teacher created materials.

Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades 3-8.⁵

Method

⁵ Because of the state's new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous year's using the state's published results for scoring at proficiency.

The school did not administer the New York State Testing Program mathematics assessment to students in April 2014. BwCCS 2 did not administer the Math test in 2013-14 because in that year, its highest grade was second grade.

Results

BwCCS 2 did not administer the Math test in 2013-14 because in that year, its highest grade was second grade.

Evaluation

BwCCS 2 did not administer the Math test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to evaluate BwCCS 2's performance with respect to state test results.

Goal 1: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State mathematics exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an Annual Measurable Objective (AMO) each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the current year's mathematics AMO. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.⁶

Results

BwCCS 2 has yet to administer state Math tests. For that reason, we cannot comment on its Effect Size at this point.

Evaluation

BwCCS 2 has yet to administer state Math tests. For that reason, we cannot comment on its Effect Size at this point.

Goal 1: Comparative Measure

⁶ In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the local school district.

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁷

Results

BwCCS 2 has yet to administer state Math tests. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Evaluation

BwCCS 2 has yet to administer state Math tests. For that reason, we are unable to compare BwCCS 2's performance with that of the district at this time.

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.⁸

Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

⁷ Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

⁸ The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

Results

BwCCS 2 did not administer the state Math test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its Effect Size at this point.

Evaluation

BwCCS 2 did not administer the state Math test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its Effect Size at this point.

Goal 1: Growth Measure⁹

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score in 2012-13 including students who were retained in the same grade. Students with the same 2012-13 scores are ranked by their 2013-14 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Results

BwCCS 2 did not administer the state Math test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its mean growth percentile at this point.

Evaluation

BwCCS 2 did not administer the state Math test in 2013-14 because in that year, its highest grade was second grade. For that reason, we are unable to comment on its mean growth percentile at this point.

⁹ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Goal 2: Optional Absolute Measure

Each year, 75 percent of all tested second grade students will demonstrate proficiency in grade-appropriate math concepts by answering 75% or more of questions correctly on an internally-created interim assessment aligned to Common Core State Standards.

Method

Interim assessments in math will be administered once per year for all grades. The school will use the BwCF interim assessment system, which is a compilation of past year state assessments and internally created tests aligned with NYS and national Common Core standards. These tests are designed to measure student knowledge and evaluate understanding of and ability to apply critical concepts through the use of a variety of item types and formats. These tests will be processed within a day using PowerSchool to provide immediate feedback, allowing teachers to identify potential learning gaps and specific topics for re-teaching.

Results

This year BwCCS2 administered a mid-year Mock Assessment to its second grade students based on the New York State math exam. This mock assessment from Rally Education® mirrored the content and format of the state exams.

Grade	Percent of Students Achieving Proficiency	
	Percent	Number Tested
2	71%	41

Evaluation

With 71% of students scoring at/above grade level proficiency, the school was just 4 percentage points shy of the target of 75% percent proficient and therefore did not meet the measure.

Goal 2: Optional Growth Measure

Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.

Method

At BwCCS 2 all students take the TerraNova, a nationally recognized standardized exam that compares student performance to national norms. This measure examines the change in performance of the same group of students from one year to the next and the progress they are making towards the goal of reducing by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year.

Results

Grade	MNCE
K	76.98
1	69.8
2	71.1

Evaluation

Early norm referenced testing shows that BwCCS 2 students are outperforming average national norms in math. Students in Kindergarten attained a mean normal curve equivalent (MNCE) score of 76.98 in math. This score indicates that, on average, BwCCS 2 Kindergarten students scored significantly above average in math when compared to Kindergarten students nationally. Grade one students attained a MNCE of 69.8 in math, and second grade students attained a MNCE of 71.1, both grades showing scores significantly above average as well. These numbers also show significant growth for our first and second grade cohort students that took the TerraNova in 2012-2013. First grade cohorts scored 6.98 points higher in math, and second grade cohorts scored 13.78 points higher, showing significant growth for both grades.

Summary of the Mathematics Goal

Present a narrative providing an overview of which measures the school achieved, as well as an overall discussion of its attainment of this Accountability Plan goal.

BwCCS2 could not assess achievement of absolute, comparative or growth measures in relation to the NYS Math assessment because we did not have students in the New York State Testing Grades.

BwCCS2 did not achieve the absolute measure of 75 percent proficiency in grade appropriate math concepts for second grade. However, with 71% of second students scoring at/above grade level proficiency, the school was just 4 percentage points shy of the target of 75% percent proficient.

BwCCS2 did achieve the growth goal for Terranova mathematics. Early norm referenced testing shows that BwCCS 2 students are outperforming average national norms in math. Students in Kindergarten attained a mean normal curve equivalent (MNCE) score of 76.98 in math. This score indicates that, on average, BwCCS 2 Kindergarten students scored significantly above average in math when compared to Kindergarten students nationally. Grade one students attained a MNCE of 69.8 in math, and second grade students attained a MNCE of 71.1, both grades showing scores significantly above average as well.

Type	Measure	Outcome
------	---------	---------

Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	N/A
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2011-12 school district results.)	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	N/A
Absolute	Each year, 75 percent of all tested second grade students will demonstrate proficiency in grade-appropriate math concepts by answering 75% or more of questions correctly on an internally-created interim assessment aligned to Common Core State Standards.	Did Not Achieve
Growth	Each year, on the national norm-referenced TerraNova mathematics assessment, all grade-level cohorts of students in at least their second year at the school will reduce by one-half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.	Achieved

Action Plan

Though BwCCS 2 lacks state test data, in the coming school year it seeks to:

- Increase the intensity of math coaching by hiring a math academic dean for the 2014 -2015 term
- Further integrate math instruction into Morning Meeting in order to give students more opportunities to practice and reinforce math concepts
- Continue to use math unit assessment data to drive instructional decisions
- Participate in Math in Focus professional development during the 2014 Summer Institute and follow up sessions during the school term to deepen educator understanding of the Math in Focus approach, strategies and resources for differentiation.

SCIENCE

<p>Goal 3: Science</p> <p>BwCCS II students will become proficient in Science.</p>

BwCCS 2 did not enroll any students in grades that take the NY State science assessment. As a result, this goal is not applicable.

NCLB

Goal 4: NCLB

The school will make Adequate Yearly Progress.

Goal 4: Absolute Measure

Under the state's NCLB accountability system, the school's Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as a local-assistance-plan school.

Method

Since *all* students are expected to meet the state's learning standards, the federal No Child Left Behind legislation stipulates that various sub-populations and demographic categories of students among all tested students must meet state proficiency standards. New York, like all states, established a system for making these determinations for its public schools. Each year the state issues School Report Cards which indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

Because BwCCS 2 is in its second year of operation, it has not yet been issued an accountability status by the state.

SCIENCE

Goal 3: Science

BwCCS II students will become proficient in Science.

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NCLB

Goal 4: NCLB

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Method

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Because BwCCS 2 is in its second year of operation, it has not yet been issued an accountability status by the state.

APPENDIX B: OPTIONAL GOALS

The following section contains a Parent Satisfaction optional goal, as well as examples of possible optional measures.

Goal 5: Parent Satisfaction
 The Parents will express a High Satisfaction Rating with the School

Method

As a New York City Public School we administer the NYCDOE Parent Survey on annual basis. Surveys are distributed to all students’ families. Survey responses are collected and analyzed by the NYCDOE.

Results

As of this report writing, results of 2013-14 parent survey have not been released by NYCDOE. Therefore, 2012-13 parent survey results will be used in its place.

2012-13 Parent Satisfaction Survey Response Rate

Number of Responses	Response Rate
64	70%

2012-13 Parent Satisfaction on Key Survey Results

Item	Percent of Respondents Satisfied

Academic Expectations	98.9%
Communication	97%
Engagement	97%
Safety and Respect	98%

Evaluation

Results of the 2012-13 parent survey shows an incredibly high approval rating of the BwCCS2 parent community, responses averaging at about 97.9% satisfied. The 70% response rate also shows that its parent community is highly engaged, scoring 14 percentage points higher than the city average of 54%.

Goal 6: Absolute Measure

Each year, BwCCS II will have a daily student attendance rate of at least 90%.

Method

Student attendance is tracked by teachers each day and recorded in our PowerSchool database by the school office staff.

Results

2013-14 Attendance

Academic Year	Average Daily Attendance Rate
2012-2013	94.3%
2013-2014	92.7%

Evaluation

The attendance target was met during the 2013-14 school year.

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Friday, August 01, 2014

Page 1

Charter School Name: 331400861021 BEGINNING WITH CHILDREN CS II

B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child Line 1: Total Expenditures	1953406
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	151
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	12936

2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	123619
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	156778
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	280397
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	151
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	1857

Thank you.

Beginning with Children Charter School 2 Budget / Operating Plan 2013-14														
		533,138			533,137			533,138			533,137			
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
Net Income		-	-	-	-	-	-	-	-	-	-	-	-	
Actual Student Enrollment		-	-	-	-	-	-	-	-	-	-	-	-	
Total Paid Student Enrollment		-	-	-	-	-	-	-	-	-	-	-	-	
		Prior Year Actual 2012-13	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
			Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
EXPENSES														
ADMINISTRATIVE STAFF PERSONNEL COSTS														
	No. of Positions													
70	Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Instructional Management	-	32,188	-	-	32,188	-	-	32,188	-	-	32,188	-	-
72	Deans, Directors & Coordinators	1.00	22,500	-	-	22,500	-	-	22,500	-	-	22,500	-	-
73	CFD / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Operation / Business Manager	1.00	19,313	-	-	19,313	-	-	19,313	-	-	19,313	-	-
75	Administrative Staff	1.00	9,013	-	-	9,013	-	-	9,013	-	-	9,013	-	-
76	TOTAL ADMINISTRATIVE STAFF	4.00	83,013	-	-	83,013	-	-	83,013	-	-	83,013	-	-
INSTRUCTIONAL PERSONNEL COSTS														
79	Teachers - Regular	12.00	172,130	-	-	172,130	-	-	172,130	-	-	172,130	-	-
80	Teachers - SPED	1.00	14,969	-	-	14,969	-	-	14,969	-	-	14,969	-	-
81	Substitute Teachers	1.00	3,750	-	-	3,750	-	-	3,750	-	-	3,750	-	-
82	Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Aides	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Therapists & Counselors	1.00	15,450	-	-	15,450	-	-	15,450	-	-	15,450	-	-
86	Other	1.00	5,990	-	-	5,990	-	-	5,990	-	-	5,990	-	-
87	TOTAL INSTRUCTIONAL	16.00	212,289	-	-	212,289	-	-	212,289	-	-	212,289	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS														
90	Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-
93	Security	-	-	-	-	-	-	-	-	-	-	-	-	-
94	Other	3.00	19,125	-	-	19,125	-	-	19,125	-	-	19,125	-	-
95	TOTAL NON-INSTRUCTIONAL	3.00	19,125	-	-	19,125	-	-	19,125	-	-	19,125	-	-
96														
97	SUBTOTAL PERSONNEL SERVICE COSTS	23.00	314,426	-	-	314,426	-	-	314,426	-	-	314,426	-	-
PAYROLL TAXES AND BENEFITS														
100	Payroll Taxes	-	28,298	-	-	28,298	-	-	28,298	-	-	28,298	-	-
101	Fringe / Employee Benefits	-	37,731	-	-	37,731	-	-	37,731	-	-	37,731	-	-
102	Retirement / Pension	-	9,409	-	-	9,409	-	-	9,409	-	-	9,409	-	-
103	TOTAL PAYROLL TAXES AND BENEFITS	-	75,439	-	-	75,439	-	-	75,439	-	-	75,439	-	-
104														
105	TOTAL PERSONNEL SERVICE COSTS	23.00	389,865	-	-	389,865	-	-	389,865	-	-	389,865	-	-
CONTRACTED SERVICES														
107	Accounting / Audit	-	7,250	-	-	7,250	-	-	7,250	-	-	7,250	-	-
108	Legal	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
109	Management Company Fee	-	52,064	-	-	52,064	-	-	52,064	-	-	52,064	-	-
110	Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-
111	Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Payroll Services	-	1,125	-	-	1,125	-	-	1,125	-	-	1,125	-	-
113	Special Ed Services	-	1,496	-	-	1,496	-	-	1,496	-	-	1,496	-	-
114	Talentment Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Other Purchased / Professional / Consulting	-	5,950	-	-	5,950	-	-	5,950	-	-	5,950	-	-
116	TOTAL CONTRACTED SERVICES	-	69,135	-	-	69,135	-	-	69,135	-	-	69,135	-	-
SCHOOL OPERATIONS														
119	Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Classroom / Teaching Supplies & Materials	-	18,225	-	-	18,225	-	-	18,225	-	-	18,225	-	-
121	Special Ed Supplies & Materials	-	250	-	-	250	-	-	250	-	-	250	-	-
122	Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Supplies & Materials other	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	-
124	Equipment / Furniture	-	2,220	-	-	2,220	-	-	2,220	-	-	2,220	-	-
125	Telephone	-	1,605	-	-	1,605	-	-	1,605	-	-	1,605	-	-
126	Technology	-	4,625	-	-	4,625	-	-	4,625	-	-	4,625	-	-
127	Student Testing & Assessment	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
128	Field Trips	-	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	-
129	Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Student Services - other	-	500	-	-	500	-	-	500	-	-	500	-	-
131	Office Expense	-	5,750	-	-	5,750	-	-	5,750	-	-	5,750	-	-
132	Staff Development	-	5,000	-	-	5,000	-	-	5,000	-	-	5,000	-	-
133	Staff Recruitment	-	2,125	-	-	2,125	-	-	2,125	-	-	2,125	-	-
134	Student Recruitment / Marketing	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	-
135	School Meals / Lunch	-	150	-	-	150	-	-	150	-	-	150	-	-
136	Travel (Staff)	-	125	-	-	125	-	-	125	-	-	125	-	-
137	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Other	-	563	-	-	563	-	-	563	-	-	563	-	-
139	TOTAL SCHOOL OPERATIONS	-	49,388	-	-	49,388	-	-	49,388	-	-	49,388	-	-
FACILITY OPERATION & MAINTENANCE														
141	Insurance	-	6,250	-	-	6,250	-	-	6,250	-	-	6,250	-	-
142	Janitorial	-	500	-	-	500	-	-	500	-	-	500	-	-
143	Building and Land Rent / Lease	-	4,250	-	-	4,250	-	-	4,250	-	-	4,250	-	-
144	Repairs & Maintenance	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
145	Equipment / Furniture	-	5,000	-	-	5,000	-	-	5,000	-	-	5,000	-	-
146	Security	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Utilities	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
148	TOTAL FACILITY OPERATION & MAINTENANCE	-	18,500	-	-	18,500	-	-	18,500	-	-	18,500	-	-
DEPRECIATION & AMORTIZATION														
151		-	-	-	-	-	-	-	-	-	-	-	-	-
152	RESERVES / CONTINGENCY	-	6,250	-	-	6,250	-	-	6,250	-	-	6,250	-	-
153														
154	TOTAL EXPENSES	-	533,137	-	-	533,137	-	-	533,137	-	-	533,137	-	-
155														
156	NET INCOME	-	0	-	-	0	-	-	0	-	-	0	-	-

Beginning with Children Charter School 2 Budget / Operating Plan 2013-14														
6	Total Revenue	-	533,138	-	-	533,138	-	-	533,138	-	-	533,138	-	-
7	Total Expenses	-	533,137	-	-	533,137	-	-	533,137	-	-	533,137	-	-
8	Net Income	-	0	-	-	0	-	-	0	-	-	0	-	-
9	Actual Student Enrollment	-	150	-	-	150	-	-	150	-	-	150	-	-
10	Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-
11														
12		Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
13		2012-13	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
139	ENROLLMENT - *School Districts Are Linked To Above Entries*													
161	School District 1 (Enter Name)	-	150	-	-	150	-	-	150	-	-	150	-	-
162	School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
163	School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
164	School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
165	School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
166	School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
167	School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
177	TOTAL ENROLLMENT	-	150	-	-	150	-	-	150	-	-	150	-	-
178	REVENUE PER PUPIL	-	3,554	-	-	3,554	-	-	3,554	-	-	3,554	-	-
180	EXPENSES PER PUPIL	-	3,554	-	-	3,554	-	-	3,554	-	-	3,554	-	-

Beginning with Children Charter School 2 Budget / Operating Plan 2013-14					DESCRIPTION OF ASSUMPTIONS	
6	Total Revenue	2,132,550	2,132,550	-	2,132,550	2,132,550
7	Total Expenses	2,132,549	2,132,549	-	(2,132,549)	(2,132,549)
8	Net Income	1	1	-	1	1
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
14						
15	REVENUE					
16	REVENUES FROM STATE SOURCES					
17	Per Pupil Revenue	13,527				
18	School District 1 (Enter Name)		2,029,050	2,029,050	-	2,029,050
19	School District 2 (Enter Name)		-	-	-	-
20	School District 3 (Enter Name)		-	-	-	-
21	School District 4 (Enter Name)		-	-	-	-
22	School District 5 (Enter Name)		-	-	-	-
23	School District 6 (Enter Name)		-	-	-	-
24	School District 7 (Enter Name)		-	-	-	-
25	School District 8 (Enter Name)		-	-	-	-
26	School District 9 (Enter Name)		-	-	-	-
27	School District 10 (Enter Name)		-	-	-	-
28	School District 11 (Enter Name)		-	-	-	-
29	School District 12 (Enter Name)		-	-	-	-
30	School District 13 (Enter Name)		-	-	-	-
31	School District 14 (Enter Name)		-	-	-	-
32	School District 15 (Enter Name)		-	-	-	-
33	School District - ALL OTHER		-	-	-	-
34	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,527	2,029,050	2,029,050	-	2,029,050
35	Special Education Revenue		38,098	38,098	-	38,098
36	Grants					
37	Stimulus		-	-	-	-
38	DYCD (Department of Youth and Community Developmt.)		-	-	-	-
39	Other		-	-	-	-
40	Other		-	-	-	-
41	TOTAL REVENUE FROM STATE SOURCES		2,067,148	2,067,148	-	2,067,148
42						
43	REVENUE FROM FEDERAL FUNDING					
44	IDEA Special Needs		11,902	11,902	-	11,902
45	Title I		43,000	43,000	-	43,000
46	Title Funding - Other		10,500	10,500	-	10,500
47	School Food Service (Free Lunch)		-	-	-	-
48	Grants					
49	Charter School Program (CSP) Planning & Implementation		-	-	-	-
50	Other		-	-	-	-
51	Other		-	-	-	-
52	TOTAL REVENUE FROM FEDERAL SOURCES		65,402	65,402	-	65,402
53						
54	LOCAL and OTHER REVENUE					
55	Contributions and Donations		-	-	-	-
56	Fundraising		-	-	-	-
57	Erate Reimbursement		-	-	-	-
58	Earnings on Investments		-	-	-	-
59	Interest Income		-	-	-	-
60	Food Service (Income from meals)		-	-	-	-
61	Text Book		-	-	-	-
62	OTHER		-	-	-	-
63	TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	-	-	-
64						
65	TOTAL REVENUE		2,132,550	2,132,550	-	2,132,550
66						

Beginning with Children Charter School 2 Budget / Operating Plan 2013-14						DESCRIPTION OF ASSUMPTIONS
6	Total Revenue	2,132,550	2,132,550	-	2,132,550	2,132,550
7	Total Expenses	2,132,549	2,132,549	-	(2,132,549)	(2,132,549)
8	Net Income	1	1	-	1	1
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
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158						

Beginning with Children Charter School 2 Budget / Operating Plan 2013-14						DESCRIPTION OF ASSUMPTIONS
	Original	Total Year Current	Variance	VARIANCE Original vs. PY	Current vs. PY	
6	Total Revenue	2,132,550	2,132,550	-	2,132,550	2,132,550
7	Total Expenses	2,132,549	2,132,549	-	(2,132,549)	(2,132,549)
8	Net Income	1	1	-	1	1
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
139	ENROLLMENT - *School Districts Are Linked To Above Entries*					
161	School District 1 (Enter Name)					
162	School District 2 (Enter Name)					
163	School District 3 (Enter Name)					
164	School District 4 (Enter Name)					
165	School District 5 (Enter Name)					
166	School District 6 (Enter Name)					
167	School District 7 (Enter Name)					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	TOTAL ENROLLMENT					
178	REVENUE PER PUPIL					
179						
180						
181	EXPENSES PER PUPIL					

Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 15, 2014

Updated Friday, August 01, 2014

Page 1

331400861021 BEGINNING WITH CHILDREN CS II

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.
Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

Appendix F: BOT Membership Table

Created Tuesday, July 22, 2014

Updated Tuesday, July 29, 2014

Page 1

331400861021 BEGINNING WITH CHILDREN CS II

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Katie Cunningham	Chair/President	Yes	Executive Committee, Review Committee, Academic Excellence	Elected 2011	Education, Review, Facilities,
2	Rubens Amedee	Member	Yes	Nominating Committee, Facilities Committee	Elected 2011	Facilities, Nominating
3	Sonia Gulardo	Member	Yes	Academic Excellence, Community Outreach	Elected 2012	Education, Review, Community Outreach
4	David Stutt	Member	Yes	Executive Committee, Finance and Audit	Elected 2011	Finance, Community Outreach
5	Rebecca Baneman	Member	Yes	Legal, Finance, Audit, Education	Elected 2014	Education
6	Peter Bordonaro	Member	Yes	Community Outreach	Elected 2014	Community Outreach
7	Esosa Ogbahon	Member Ex-Officio	No	Education	2012	Education

2. Total Number of Members Joining Board during the 2013-14 school year

2

3. Total Number of Members Departing the Board during the 2013-14 school year

2

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

9

5. How many times did the Board meet during the 2013-14 school year?

10

6. How many times will the Board meet during the 2014-15 school year?

10

Thank you.

Appendix H: Enrollment and Retention Efforts

Target Populations

In compliance with New York State Education Department sanctions for charter schools that do not mirror district percentages in the following categories for enrollment and retention targets we will continue to utilize the following prescribed formulas for targeted enrollment as follows:

- 1). Students with disabilities
- 2). English language learner
- 3). Students who are eligible for the free and reduced priced lunch program

The preference for the categories listed above will be given in the form of a duplicate (Sped) or triplicate (ELL/FRPL) entry. For example, a student who lives in district 13 or 14 who is listed as ELL or FRPL will be entered in the lottery 3x's increasing their probability of being accepted.

Additionally, the waiting list will be randomized with the same preferences. Priority for admission was given to residents of the district (and, after the initial enrollment program, siblings of current students), students who are English language learners, students with disabilities and students who are eligible to participate in the free or reduced-price lunch program.

Following the 2014 lottery and the completion of the school enrollment process, the school's Director of Operations conducted analyses of student demographics, including whether a student has a disability, is an English Language Learner or qualifies for free or reduced lunch. A percentage of the total school population has been determined and we are working to ensure enrollment that is meeting its targets as discussed above.

Recruitment

For the 2013- 2014 school year our recruitment efforts were comprised of visits to local preschools and UPK programs by the Principal, parent volunteers and operations staff. During some of these outreach visits, the Principal was accompanied by either of the Music-focused Kindergarten Teacher or a School Aide. One to two visits were conducted at each of these locations.

Print ads were placed in the Daily News, Greenpoint Gazette and the Brooklyn Eagle. Radio ads were run on Univision's station 96.3. These included Spanish language ads. Parent volunteers also personally recruited families, handing out applications and flyers. In addition, the Operations staff and School Aides circulated flyers in local laundromats, grocery stores and apartment complexes.

Using Vanguard Direct, mailings were sent to families with children who were of the appropriate age to be incoming Kindergarteners, First and Second Graders for the 2013-2014 school year. These mailings included bilingual (English and Spanish) applications and flyers highlighting our school and its programmatic offerings. The Flyer provided the text for the radio and print ads as well.

For the 2014-2015 school year, our recruitment efforts mirrored previous years. The Director of Operations, Principal and School Aides visited the local pre-schools and UPK programs on one to two occasions each. Vanguard Direct was retained again to conduct a mass mailing in the 11221 and 11216 zip code. Families received mailers containing a stamped, return envelope along with flyers and applications. Instructions were also provided on how to apply online.

These mailings were also in Spanish and English. The Director of Operations, Office Manager, School Aides and parents circulated flyers in local laundromats, grocery stores and apartment complexes.

Appendix I: Teacher and Administrator Attrition

Created Thursday, July 17, 2014

Updated Thursday, July 24, 2014

Page 1

Charter School Name: 331400861021 BEGINNING WITH CHILDREN CS II

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
8	6	1

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
3	2	0

Thank you

**BEGINNING WITH CHILDREN
CHARTER SCHOOL 2
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014, AND PERIOD
FROM SEPTEMBER 13, 2011 (INCEPTION)
JUNE 30, 2013**

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
FOR THE YEAR ENDED JUNE 30, 2014, AND THE PERIOD FROM SEPTEMBER 13,
2011 (INCEPTION) TO JUNE 30, 2013**

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Statements of activities and changes in net assets	4
Statements of functional expenses	5
Statements of cash flows	6
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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12 - 13



CITRIN COOPERMAN

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Beginning with Children Charter School 2

Report on the Financial Statements

We have audited the accompanying financial statements of Beginning with Children Charter School 2 (the "School") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Beginning with Children Charter School 2 as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

New York, New York
October 23, 2014

**BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 588,629	\$ 244,886
Grants receivable	91,951	203,493
Prepaid expenses	3,069	-
Property and equipment, net of accumulated depreciation of \$35,071 and \$10,391, respectively	<u>53,058</u>	<u>67,995</u>
TOTAL ASSETS	<u>\$ 736,707</u>	<u>\$ 516,374</u>
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 130,214	\$ 124,923
Due to Beginning with Children Foundation	6,470	142,446
Due to NYC Department of Education	<u>7,278</u>	<u>-</u>
Total liabilities	143,962	267,369
Contingencies (Note 7)		
Unrestricted net assets	<u>592,745</u>	<u>249,005</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 736,707</u>	<u>\$ 516,374</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2014, AND THE PERIOD FROM SEPTEMBER 13,
2011 (INCEPTION) TO JUNE 30, 2013

	<u>June 30, 2014</u>	<u>September 13, 2011 - June 30, 2013</u>
Operating revenue:		
State and local per pupil operating revenue	\$ 2,214,496	\$ 1,444,315
Government grants	<u>118,198</u>	<u>779,927</u>
Total operating revenue	<u>2,332,694</u>	<u>2,224,242</u>
Operating expenses:		
Program services	1,726,605	1,699,628
Management and general	250,040	256,761
Development	<u>21,473</u>	<u>20,322</u>
Total operating expenses	<u>1,998,118</u>	<u>1,976,711</u>
Surplus on government-funded school operations	<u>334,576</u>	<u>247,531</u>
Other revenue:		
Contributions and grants - private	6,835	950
Investment earnings	<u>2,329</u>	<u>524</u>
Total other revenue	<u>9,164</u>	<u>1,474</u>
Change in net assets	343,740	249,005
Net assets:		
Beginning	<u>249,005</u>	<u>-</u>
ENDING	<u>\$ 592,745</u>	<u>\$ 249,005</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014, AND
THE PERIOD FROM SEPTEMBER 13, 2011 (INCEPTION) TO JUNE 30, 2013

	<u>June 30, 2014</u>				<u>September 13, 2011 - June 30, 2013</u>			
	Program Services	Management and General	Development	Total	Program Services	Management and General	Development	Total
Personnel services	\$ 1,120,853	\$ 112,397	\$ -	\$ 1,233,250	\$ 773,549	\$ 129,429	\$ -	\$ 902,978
Payroll taxes and employee benefits	234,260	23,491	-	257,751	144,302	24,144	-	168,446
Occupancy	18,264	8,378	-	26,642	33,877	9,114	-	42,991
Classroom instructional material and supplies	56,388	-	-	56,388	165,556	-	-	165,556
Textbooks and library books	5,620	-	-	5,620	19,375	-	-	19,375
Curriculum supplies	9,530	-	-	9,530	107,968	-	-	107,968
Trips and admissions	7,049	-	-	7,049	2,631	-	-	2,631
Research and evaluation	8,503	-	-	8,503	13,686	-	-	13,686
Staff development	28,104	-	-	28,104	142,862	-	-	142,862
Outreach	12,475	-	-	12,475	31,104	2,160	-	33,264
Consultants	34,573	556	-	35,129	45,240	3,508	-	48,748
Employee search fees	5,055	-	-	5,055	1,270	-	-	1,270
Management fee	150,308	42,945	21,473	214,726	142,251	40,643	20,322	203,216
Accounting and legal fees	-	35,708	-	35,708	-	5,825	-	5,825
Office and technology supplies	5,084	12,841	-	17,925	60,909	26,172	-	87,081
Telephone	-	4,065	-	4,065	-	10,535	-	10,535
Miscellaneous expenses	5,859	9,659	-	15,518	4,657	5,231	-	9,888
Depreciation	<u>24,680</u>	<u>-</u>	<u>-</u>	<u>24,680</u>	<u>10,391</u>	<u>-</u>	<u>-</u>	<u>10,391</u>
TOTAL	<u>\$ 1,726,605</u>	<u>\$ 250,040</u>	<u>\$ 21,473</u>	<u>\$ 1,998,118</u>	<u>\$ 1,699,628</u>	<u>\$ 256,761</u>	<u>\$ 20,322</u>	<u>\$ 1,976,711</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2014, AND THE PERIOD FROM SEPTEMBER 13,
2011 (INCEPTION) TO JUNE 30, 2013

	<u>June 30, 2014</u>	<u>September 13, 2011 - June 30, 2013</u>
Operating activities:		
Change in net assets	\$ 343,740	\$ 249,005
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	24,680	10,391
Changes in assets and liabilities:		
Grants receivable	111,542	(203,493)
Accounts payable and accrued expenses	21,328	108,886
Due to Beginning with Children Foundation	(135,976)	142,446
Due to NYC Department of Education	7,278	-
Prepaid expenses	<u>(3,069)</u>	<u>-</u>
Net cash provided by operating activities	<u>369,523</u>	<u>307,235</u>
Investing activities:		
Payment of equipment purchases included in accounts payable and accrued expenses	(16,037)	-
Purchase of property and equipment	<u>(9,743)</u>	<u>(62,349)</u>
Net cash used in investing activities	<u>(25,780)</u>	<u>(62,349)</u>
Net increase in cash and cash equivalents	343,743	244,886
Cash and cash equivalents - beginning	<u>244,886</u>	<u>-</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 588,629</u>	<u>\$ 244,886</u>
Supplemental disclosures of cash flow information:		
Equipment purchase included in accounts payable and accrued expense	<u>\$ -</u>	<u>\$ 16,037</u>

See accompanying notes to financial statements.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 1. ORGANIZATION AND NATURE OF OPERATIONS

Principal Business Activity

Beginning with Children Charter School 2 (the "School") is an education corporation that operates as a charter school in the borough of Brooklyn, New York. On September 13, 2011, the Board of Regents of the University of the State of New York for and on behalf of the New York State Education Department granted the School a provisional charter valid for a term of five years from the effective date of September 13, 2011, and renewable upon expiration.

The School's mission is to provide for a nurturing yet rigorous community that fosters a love of learning and the development of character for students and will prepare students to succeed in top performing high schools and colleges.

The NYCDOE provides free and reduced-price lunches and transportation directly to a majority of the School's students.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Financial Statements

The accompanying financial statements have been prepared on an accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP") and are presented in accordance with accounting requirements for not-for-profit organizations. These requirements provide that all not-for-profit organizations provide a statement of financial position, a statement of activities and changes in net assets, and a statement of cash flows, and that net assets be classified as unrestricted, temporarily restricted, or permanently restricted based on the existence or absence of donor stipulations regarding their use.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The School maintains cash in bank deposit accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in these accounts. The School considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

Contributions

The financial statements of the School reflect contributions received from the public and other organizations. Contributions are recognized in the statement of activities and changes in net assets as revenue in the period in which they are received or unconditionally promised.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions (Continued)

The School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities and changes in net assets as "Net assets released from restriction." Amounts received with donor stipulations that limit their use to certain purposes are reported as unrestricted support if the stipulated purpose restriction is accomplished in the same year.

Grants and Refundable Advances

Revenue from the state and local governments resulting from the School's charter status, which is based on the number of students enrolled, is recorded when services are performed in accordance with the charter agreement. Revenue from federal, state and local government cost reimbursement grants and contracts is recognized as revenue when qualifying expenditures are incurred. Amounts received in excess of expenditures incurred are recognized as refundable advances.

Grants Receivable

Grants receivable are stated at the amount management expects to collect. Management evaluates such receivables and establishes an allowance for doubtful accounts based on a history of write-offs and collections and current credit conditions. At June 30, 2014 and 2013, management determined that no allowance was required.

Contributed Services

Contributed services are reported as contributions at their fair value if such services create or enhance nonfinancial assets, would have been purchased if not provided by donation, require special skills, and are provided by individuals possessing such skills.

A number of volunteers have made a contribution of their time to the School to develop academic and other programs and to serve on the board of trustees. The value of this contributed time is not reflected in the financial statements inasmuch as those services would not typically be purchased had they not been provided by donation.

Property and Equipment

The School capitalizes all purchases of property and equipment in excess of \$1,000 and with a useful life of greater than one year. Property and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Unrestricted net assets are assets that are not restricted by donors or for which donor-imposed restrictions have expired. At June 30, 2014 and 2013, the School had no temporarily or permanently restricted net assets.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of functional expenses. Certain costs have been allocated among program and supporting services.

Income Taxes

The School is a not-for-profit organization and is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "Code"), and from state income taxes. As a not-for-profit entity, the School is subject to unrelated business income tax ("UBIT"), if applicable.

The School recognizes and measures its unrecognized tax benefits in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, *Income Taxes*. Under that guidance, the School assesses the likelihood, based on their technical merit, that tax positions will be sustained upon examination based on the facts, circumstances, and information available at the end of each period. The measurement of unrecognized tax benefits is adjusted when new information is available, or when an event occurs that requires a change.

Management has evaluated the School's tax positions and has concluded that the School has taken no uncertain tax positions that require adjustment to the financial statements. Generally, the School is no longer subject to income tax examinations by U.S. federal, state or local taxing authorities for years before 2011.

Subsequent Events

In accordance with FASB ASC 855, *Subsequent Events*, the School has evaluated subsequent events through October 23, 2014, the date on which these financial statements were available to be issued. Except for the matter discussed in Note 8, there were no material subsequent events that required recognition or additional disclosure in these financial statements.

NOTE 3. RELATED-PARTY TRANSACTIONS

The Beginning with Children Foundation (the "Foundation") is a not-for-profit organization dedicated to improving the educational opportunities of urban children through the creation of autonomous, high-performing public schools. The Foundation is a cofounder of the School.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 3. RELATED-PARTY TRANSACTIONS (CONTINUED)

As an educational manager to charter schools for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, the Foundation entered into a Memorandum of Understanding ("MOU") agreement with the School. Pursuant to the terms of the MOU agreement, the School agreed to pay service fees to the Foundation in the amount of \$214,726 and \$203,216 for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, respectively. The Foundation supported the School in the areas of leadership and strategy, curriculum and assessment, research and evaluation, teacher development and recruitment, parent and family engagement, business services, compliance, development, technology, communications, board development and evaluation of effectiveness. The amounts due to the Foundation at June 30, 2014 and 2013, were \$6,470 and \$142,446. The balance at 2013 is inclusive of an outstanding loan balance owed by the School amounting to \$100,000, which was paid back during September 2013.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>	<u>Estimated Useful Life</u>
Computer equipment	\$ 82,129	\$ 78,386	3 years
Furniture and fixtures	6,000	-	5 years
Less: accumulated depreciation	<u>(35,071)</u>	<u>(10,391)</u>	
Property and equipment, net	<u>\$ 53,058</u>	<u>\$ 67,995</u>	

Depreciation expense amounted to \$24,680 and \$10,391 for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, respectively.

NOTE 5. SCHOOL FACILITIES

The School occupies space in a public school owned by the NYCDOE located at 215 Heyward Street in Brooklyn, New York, which has been made available to the School at no charge.

NOTE 6. EMPLOYEE BENEFIT PLAN

The School maintains a defined contribution plan under Section 401(k) of the Code covering all eligible employees. Under the plan, the School provides matching contributions. In addition, the School may elect, on a discretionary basis, to contribute a percentage of all qualified employees' compensation to the profit-sharing component of the plan. The amounts charged to operations for contributions to the defined contribution plan were \$15,906 and \$6,499 for the year ended June 30, 2014, and the period from September 13, 2011 (inception) to June 30, 2013, respectively.

BEGINNING WITH CHILDREN CHARTER SCHOOL 2
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014 AND 2013

NOTE 7. CONTINGENCIES

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in the disallowance of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE 8. EDUCATION CORPORATION MERGER

On March 12, 2014, the School entered into a Plan of Merger with another not-for-profit education corporation, Community Partnership Charter School ("CPCS"). The merger became effective on September 30, 2014, when final approval was obtained by operation of law in the state of New York. The surviving education corporation has been renamed Community Partnership Charter School Education Corporation and the provisional charter granted to the School in October 2012 is still valid, as it gives the surviving education corporation authority to operate until July 2017.



CITRIN COOPERMAN

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Beginning with Children Charter School 2

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beginning with Children Charter School 2 (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 23, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

New York, New York
October 23, 2014


CITRIN COOPERMAN & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 24, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/621b5>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Peter Bordonaro

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

|

|

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Friday, July 25, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/flfd2>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Sonia Gulardo

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Secretary
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	Director of Special Projects / Community Engagement
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	Supervise college alumni program Work with school communities
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	80,000
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	9/2003

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Beginning with children	Management	None		
2					
3					
4					
5					

Signature of Trustee

  1

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Sunday, July 27, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/2e8ac>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Rebecca Baneman

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee



Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 28, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/9188a>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Rubens Amedee

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

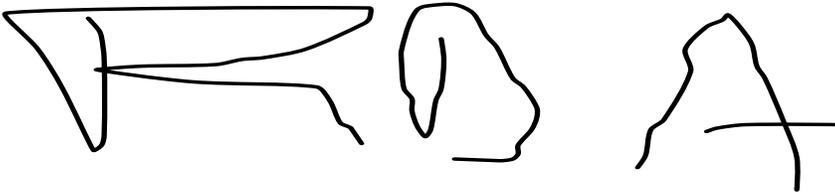
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

The image shows a handwritten signature in black ink. The signature is composed of three distinct parts: a large, stylized letter 'R' on the left, a smaller, rounded letter 'D' in the middle, and a large, stylized letter 'A' on the right. The 'R' has a long horizontal top bar and a vertical stem that curves at the bottom. The 'D' is a simple, rounded shape. The 'A' has a pointed top and a horizontal crossbar.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 16, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/38433>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Katie Cunningham

2. Charter School Name:

Beginning with Children Charter School II

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

- Secretary

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

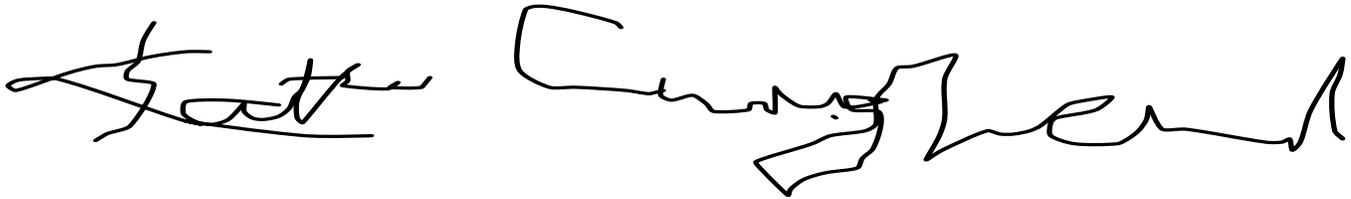
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature on the left is cursive and appears to read 'Gather'. The second signature on the right is also cursive and appears to read 'Cunningham'.