



# Entry 1 School Information

Created: 06/28/2016

Last updated: 08/01/2016

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer or you may not be assigned the correct tasks.

## Page 1

### a. SCHOOL NAME AND BEDS#

(Select name from the drop down menu)

GLOBAL COMMUNITY CS (REGENTS) 310600861012

### b. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

Regents-Authorized Charter School

### c. DISTRICT / CSD OF LOCATION

NYC CSD 5

### d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	2350 5th Ave. New York, NY 10037	646-360-2363	646-390-6036	<a href="mailto:info@globalcommunitycs.org">info@globalcommunitycs.org</a>

### d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Marlene Lora
Title	Operations Manager

Emergency Phone Number (###-###-####)

(No response)

### e. SCHOOL WEB ADDRESS (URL)

<http://www.globalcommunitycs.org/>

### f. DATE OF INITIAL CHARTER

09/2011

### g. DATE FIRST OPENED FOR INSTRUCTION

09/2012

### h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

#### MISSION STATEMENT

Global Community Charter School (GCCS) serves the communities of Harlem by providing students in grades K-5 with an education that is rigorous, inquiry-based, and that teaches students and their families to work successfully together across differences in language, culture, economic background, age, and nationality. Our school prepares students for admission to a challenging secondary education and to exhibit the courage and conviction to make a difference.

### h2. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

#### KEY DESIGN ELEMENTS (Brief description)

Variable 1

Integrated Program Development: Based on the Primary Years Programme (PYP) of the International Baccalaureate (IB) schools in that the curriculum is transdisciplinary theme-based and focused learning experiences where students with diverse backgrounds and languages become inquiring, knowledgeable, and supportive of each other. Since our population of learners will be focused on language and skill development, additional resources and programs need to be integrated with PYP to meet the needs of urban students.

Variable 2	Two teachers in each classroom: Collaborative team-teaching is our model for inclusion classrooms with two adults in every classroom. Team teaching will enhance opportunities for professionals to share observations, knowledge, and experiences. At least one teacher will have specialized knowledge of teaching in an inclusion setting and meeting the needs of children who require Special Education services and/or are English Language Learners (ELL). The flexibility built into this model means that teachers can work together to design tasks, to facilitate group work, to confer with individual students, and to differentiate ways in which students participate in class activities.
Variable 3	Multiple forms of evidence: Performance assessments including projects, portfolios, multimedia presentations, state mandated tests, and written tasks inform instruction and measure progress toward learning goals. Once baseline data is gathered in the beginning of the year, an Individualized Student Learning Plan is designed and teachers meet regularly throughout the school year to discuss data and subsequent adjustments to the curriculum targeted toward each student. In addition to standardized tests aligned to both the NYSED Common Core and the International Baccalaureate Primary Years Programme (PYP) curriculum used for measuring student achievement, students are given opportunities to demonstrate and share their knowledge and growth in multiple formats based on benchmarks and goals established by teachers.
Variable 4	Visual and performing arts integration: The arts are important areas of learning in the PYP. Students will learn the disciplines of visual arts, music and drama, as well as learning about the arts (the skills and processes involved) and through the arts (artists, perspectives, themes and ideas using the arts) <sup>1</sup> . This approach helps to integrate the arts into the curriculum studied and places the arts inside the everyday life of the students and is not seen as an “add-on.” GCCS plans to partner with local museums, arts organizations, and teaching artists to provide students with multiple opportunities to explore their own artistic abilities and to appreciate those of others.
Variable 5	<p><b>UNIQUE CHARACTERISTICS</b></p> <p>Embedded Professional Development Practices: Professional development for staff is grounded in collaborative learning, an apprenticeship model of learning, and intensive coaching so that teachers</p>

	develop the ability to reflect critically on problems and dilemma with others. Under the guidance of coaches, using common planning time, GCCS teachers will take responsibility for student results, school climate, and the development and learning for all teaching staff.
Variable 6	<p><b>UNIQUE CHARACTERISTICS</b></p> <p>Transdisciplinary Studies: Transdisciplinary studies are related to interdisciplinary, multidisciplinary, and integrative studies. They are built around the concept of studying a problem through many lenses. Inquiries are explored through mathematical, language, historical, artistic, and scientific perspectives. In PYP, engaging themes that stretch beyond the boundaries of traditional subject areas frame the learning throughout the primary years, four in Kindergarten and six per year in grades 1-5.</p>
Variable 7	<p><b>UNIQUE CHARACTERISTICS</b></p> <p>Community development: Since GCCS will draw deliberately from a range of neighborhoods of differing ethnicities, languages, religions, and cultures, community involvement needs as strong a foundation as possible. GCCS has already started building these relationships with key neighborhood representatives who expressed interested in helping to support our school. Each designated neighborhood will have at least one liaison between the neighborhood and the school. Before the school is opened, the school's Family and Community Coordinator will train them in their responsibilities and meet with them regularly.</p>
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

**i. TOTAL ENROLLMENT ON JUNE 30, 2016**

363

**j. GRADES SERVED IN SCHOOL YEAR 2015-16**

Check all that apply

Grades Served	K, 1, 2, 3, 4
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**K1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

No

Page 2

**I1. FACILITIES**

Does the school maintain or operate multiple sites?

No, just one site.

**I2. SCHOOL SITES**

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	2350 Fifth Avenue New York, NY 10037	646-360-2363	CSD 5	K-4	Yes	Rent/Lease
Site 2						
Site 3						

**I2a. Please provide the contact information for Site 1.**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Phyllis Siwec	[REDACTED]		[REDACTED]
Operational Leader	Bill Holmes	[REDACTED]		[REDACTED]
Compliance Contact	Bill Holmes	[REDACTED]		[REDACTED]
Complaint Contact	Bill Holmes	[REDACTED]		[REDACTED]

**m1. Is the school or are the school sites co-located?**

No

Page 3

**n1. Were there any revisions to the school's charter during the 2015-16 school year? (Please include approved or pending material and non-material charter revisions).**

No

**o. Name and Position of Individual(s) Who Completed the 2015-16 Annual Report.**

Phyllis Siwec, Head of School; Kate McGovern, Board of Trustees Chair

**p. 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 then use the mouse on your PC or the stylist on your mobile device to sign your name).**

**Responses Selected:**

Yes

**Signature, Head of Charter School**



**Signature, President of the Board of Trustees**

A handwritten signature in black ink, appearing to be a stylized 'J' or 'K' with a vertical line extending downwards.

**Date**

(No response)

**Thank you.**



# Entry 2 Link

Last updated: 06/28/2016

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## Page 1

### **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/profile.php?instid=800000071075>





# Entry 3 Progress

Created: 07/28/2016

Last updated: 07/29/2016

## Page 1

### **PROGRESS TOWARD CHARTER GOALS**

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2016. If the goals are based on student performance data that the school will not have access to before August 1, 2016 (e.g., the NYS Assessment results), explain this in the "2015-2016 Progress Toward Attainment of Goal" column. The information can be updated when available. Please complete and submit no later than November 1, 2016.

### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

#### **2015-16 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1	Each year 80% of students who have been enrolled on BEDS day for at least two consecutive years will perform at or above grade level (Levels 3&4) on the NYSED assessments.	NYS Exams	Pending Analysis	
Academic Goal 2	Each school year 80% of students who are continuously enrolled from Aug/Sept at start of school year to the end of the school			

	year in June will show growth on GMADE/GRADE over the course of the school year.			
Academic Goal 3	Each school year 100% of students who are continuously enrolled from Aug/Sept at the start of school year to the end of the school year in June will participate in inquiry-based learning units involving community action during each academic year (4 for Kindergarten; 6 for Grades 1-5).			
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				

**2. Do have more academic goals to add?**

No

**3. Do have more academic goals to add?**

No

Page 2

**4. ORGANIZATIONAL GOALS**

## 2015-16 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1	After reviewing the Performance Framework, the Board of Trustees felt that the academic performance benchmarks comprehensively address the most pertinent areas of accountability for our next charter term. Therefore, GCCS has not included any additional charter specific goals related to organizational performance.			
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				

### 5. Do you have more organizational goals to add?

(No response)

## 2015-16 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
	After reviewing the Performance Framework, the Board of Trustees felt that the			

Org Goal 6	academic performance benchmarks comprehensively address the most pertinent areas of accountability for our next charter term. Therefore, GCCS has not included any additional charter specific goals related to financial performance.			
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				

## 6. FINANCIAL GOALS

### 2015-16 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



# Entry 4 Expenditures per Child

Last updated: 07/29/2016

## Page 1

### 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 2015-16 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

**Note:** *The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:* <http://www.p12.nysed.gov/psc/AuditGuide.html>

Line 1: Total Expenditures	6238402
Line 2: Year End FTE student enrollment	363
Line 3: Divide Line 1 by Line 2	17186

### 2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2015-16 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year-end FTE enrollment. 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 officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. 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. Do not include the FTE of personnel whose role is to directly support the instructional program.

**Notes:**

***The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:***

**<http://www.p12.nysed.gov/psc/AuditGuide.html>.**

**Employee benefit costs or expenditures should not be reported in the above calculations.**

Line 1: Relevant Personnel Services Cost (Row)	785640
Line 2: Management and General Cost (Column)	935760
Line 3: Sum of Line 1 and Line 2	1721400
Line 5: Divide Line 3 by the Year End FTE student enrollment	4742

***Thank you.***



**Financial A**

**School Name:**

**Date:**

**Latest Audit Period (through June 30):**



**Audit Supplemental Data Request Form**

*for Regents-Authorized Charter Schools*

**Global Community Charter School**

Enter Submission Date (mm/dd/yyyy)

2015



**FILL IN GRAY CELLS**

**Global Community Charter School**

STATEMENTS OF FINANCIAL POSITION

FOR THE YEARS ENDED JUNE 30, 2016

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$710,269	\$105,505
Grants and contracts receivable	87,626	314,593
Accounts receivables	-	-
Inventory	-	-
Prepaid Expenses	16,170	-
Contributions and other receivables	-	-
Other	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>\$814,065</b>	<b>\$420,098</b>
<b>OTHER ASSETS</b>		
Investments	\$-	\$-
Property, Plant and Equipment, Net	314,094	173,107
Restricted Cash	-	-
<b>OTHER ASSETS</b>	<b>\$314,094</b>	<b>\$173,107</b>
<b>TOTAL ASSETS</b>	<b>\$1,128,159</b>	<b>\$593,205</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$228,756	\$199,386
Accrued payroll and benefits	290,040	197,462
Refundable Advances	-	-
Deferred Revenue	-	11,729
Current maturities of long-term debt	-	-
Short Term Debt - Bonds, Notes Payable	-	-
Other	90,000	90,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$608,796</b>	<b>\$498,577</b>
<b>LONG-TERM DEBT, net current maturities</b>	<b>\$-</b>	<b>\$-</b>
<b>TOTAL LIABILITIES</b>	<b>\$608,796</b>	<b>\$498,577</b>
<b>NET ASSETS</b>		
Unrestricted	\$519,363	\$94,628
Temporarily restricted	-	-
<b>TOTAL NET ASSETS</b>	<b>\$519,363</b>	<b>\$94,628</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$1,128,159</b>	<b>\$593,205</b>

Check

-

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**FILL IN GRAY CELLS**

**Global Community Charter School**

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30,

	2016			2015
	Unrestricted	Temporarily Restricted	Total	Total
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
State & Local Operating Revenue	\$5,971,030	\$-	\$5,971,030	\$4,529,462
Federal - Title and IDEA	104,475	-	104,475	91,289
Federal - Other	79,555	-	79,555	70,166
State and City Grants	496,371	-	496,371	199,869
Contributions and private grants	-	-	-	-
After school revenue	-	-	-	-
Other	-	-	-	-
In-Kind Legal Services	-	-	-	155,567
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	\$6,651,431	\$-	\$6,651,431	\$5,046,353
<b>EXPENSES</b>				
Program Services				
Regular Education	\$3,931,736	\$-	\$3,931,736	\$3,184,538
Special Education	998,536	-	998,536	812,673
Other Programs	-	-	-	-
Total Program Services	\$4,930,272	\$-	\$4,930,272	\$3,997,211
Supporting Services				
Management and general	\$1,185,762	\$-	\$1,185,762	\$918,446
Fundraising	122,369	-	122,369	23,705
<b>TOTAL OPERATING EXPENSES</b>	\$6,238,402	\$-	\$6,238,402	\$4,939,362
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	\$413,029	\$-	\$413,029	\$106,991
Contributions				
Foundations	\$-	\$-	\$-	\$-
Individuals	-	-	-	-
Corporations	-	-	-	-
Fundraising	11,688	-	11,688	6,639
Interest income	1,586	-	1,586	636
Miscellaneous income	1,432	-	1,432	2,905
Net assets released from restriction	-	-	-	-
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	\$14,706	\$-	\$14,706	\$10,180
<b>CHANGE IN NET ASSETS</b>	\$427,735	\$-	\$427,735	\$117,171
NET ASSETS BEGINNING OF YEAR	\$91,628	\$-	\$91,628	\$(22,543)
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	\$519,363	\$-	\$519,363	\$94,628

# New York State Education Department

## Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

### 2015-16 Budget & Cash Flow Template

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#### **General Instructions and Notes for New Application Budgets and Cash Flows Templates**

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<b>1</b>	Complete ALL SIX columns in <b>BLUE</b>
<b>2</b>	Enter information into the <b>GRAY</b> cells
<b>3</b>	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
<b>4</b>	Funding by School District information for all NYS School district is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accomodate additional districts if necessary.
<b>5</b>	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

**Global Community Charter School**

**PROJECTED BUDGET FOR 2016-2017**

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,153,990	894,997	626,796	33,500	-	7,709,283	
Total Expenses	4,168,583	1,147,863	627,993	60,000	1,701,221	7,705,660	
Net Income	1,985,407	(252,866)	(1,197)	(26,500)	(1,701,221)	3,623	
Actual Student Enrollment	450	50					
Total Paid Student Enrollment	-	-					
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
<b>REVENUE</b>							
<b>REVENUES FROM STATE SOURCES</b>							
Per Pupil Revenue	CY Per Pupil Rate						
District of Location		-	-	-	-	-	
Global Community Charter School	\$14,027.00	6,033,990	-	605,966	-	-	GCCS uses a 92.5% FTE assumption for revenue
Global Community Charter School		-	-	-	-	-	
School District 4 (Enter Name)		-	-	-	-	-	
School District 5 (Enter Name)		-	-	-	-	-	
		6,033,990		605,966		6,639,956	
Special Education Revenue		-	864,997	-	-	-	GCCS uses a 92.5% FTE assumption for revenue
Grants		-	-	-	-	-	
Stimulus		-	-	-	-	-	
Other		-	-	-	-	-	
Other State Revenue		-	-	-	-	-	
<b>TOTAL REVENUE FROM STATE SOURCES</b>		6,033,990	864,997	605,966		7,504,953	
<b>REVENUE FROM FEDERAL FUNDING</b>							
IDEA Special Needs		-	30,000	-	-	-	Based on previous year allocation
Title I		120,000	-	-	-	-	Based on initial FY17 allocation
Title Funding - Other		-	-	-	-	-	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants		-	-	-	-	-	
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	20,830	-	-	Based on previous year allocation
Other Federal Revenue		-	-	-	-	-	
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>		120,000	30,000	20,830		170,830	
<b>LOCAL and OTHER REVENUE</b>							
Contributions and Donations, Fundraising		-	-	-	33,500	-	assumes \$25K in grant/contribution & \$8,500 in individual giving
Erate Reimbursement		-	-	-	-	-	
Interest Income, Earnings on Investments,		-	-	-	-	-	
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
Other Local Revenue		-	-	-	-	-	
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>					33,500	33,500	
<b>TOTAL REVENUE</b>		6,153,990	894,997	626,796	33,500	7,709,283	
<b>EXPENSES</b>							
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>	No. of Positions						
Executive Management	2.00	-	-	-	-	289,165	Head of School & Chief Operating Officer
Instructional Management	-	-	-	-	-	-	
Deans, Directors & Coordinators	4.00	-	68,295	-	-	401,683	Coordinator (1)
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	5.00	-	-	-	60,000	266,796	Manager, Ops Assistant
Administrative Staff	2.00	-	-	-	-	100,505	Admin Coordinators (2)
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>13</b>		68,295		60,000	1,058,148	1,186,443
<b>INSTRUCTIONAL PERSONNEL COSTS</b>							
Teachers - Regular	28.00	1,530,862	-	-	-	-	1,530,862
Teachers - SPED	10.00	-	620,000	-	-	-	620,000
Substitute Teachers	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	-	-	-

List exact titles and staff FTE's ( Full time equivalent)

**Global Community Charter School**

**PROJECTED BUDGET FOR 2016-2017**

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
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Actual Student Enrollment	450	50					
Total Paid Student Enrollment	-	-					
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Specialty Teachers	6.00	343,926	-	-	-	343,926	
Aides	-	-	-	-	-	-	
Therapists & Counselors	6.00	-	300,000	-	-	300,000	Behavior specialists at each grade level (k-5)
Other	7.00	-	316,762	197,363	-	514,125	Interventionists (ESL, Reading & Literacy, PT afterschool staff)
<b>TOTAL INSTRUCTIONAL</b>	<b>57</b>	<b>1,874,788</b>	<b>936,762</b>	<b>497,363</b>		<b>3,308,913</b>	
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	1.00	-	-	-	30,000	30,000	1 FTE
Security	1.00	-	-	-	30,900	30,900	1 FTE
Other	1.00	-	-	-	60,500	60,500	facilities manager
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>3</b>				<b>121,400</b>	<b>121,400</b>	
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>73</b>	<b>1,874,788</b>	<b>1,005,057</b>	<b>497,363</b>	<b>60,000</b>	<b>1,179,548</b>	<b>4,616,756</b>
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes		190,851.27	29,456.89	22,950.00	-	94,825.39	338,084
Fringe / Employee Benefits		317,793.03	49,049.69	38,214.84	-	157,897.03	562,955
Retirement / Pension		49,896	7,701	6,000	-	24,791	88,388
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		<b>558,540</b>	<b>86,208</b>	<b>67,165</b>		<b>277,513</b>	<b>989,426</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>		<b>2,433,328</b>	<b>1,091,265</b>	<b>564,528</b>	<b>60,000</b>	<b>1,457,061</b>	<b>5,606,182</b>
<b>CONTRACTED SERVICES</b>							
Accounting / Audit		-	-	-	30,000	30,000	
Legal		-	-	-	-	-	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	84,000	84,000	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		-	-	-	86,160	86,160	Renewal consultants & other capacity
<b>TOTAL CONTRACTED SERVICES</b>					<b>200,160</b>	<b>200,160</b>	
<b>SCHOOL OPERATIONS</b>							
Board Expenses		-	-	-	-	-	
Classroom / Teaching Supplies & Materials		87,900	26,598	-	34,000	148,498	school professionals and SIS
Special Ed Supplies & Materials		-	-	18,465	-	18,465	Misc curriculum & supplies
Textbooks / Workbooks		20,830	-	-	-	20,830	FAMIS orders
Supplies & Materials other		35,000	10,000	-	-	45,000	
Equipment / Furniture		25,000	-	-	-	25,000	New 5th grade furniture lease
Telephone		-	-	-	10,000	10,000	
Technology		82,300	20,000	-	-	102,300	chrome books, software, IT support
Student Testing & Assessment		-	-	-	-	-	
Field Trips		10,800	-	-	-	10,800	
Transportation (student)		-	-	-	-	-	
Student Services - other		-	-	15,000	-	15,000	emergency fund
Office Expense		106,740	-	-	-	106,740	office supplies
Staff Development		46,700	-	-	-	46,700	PD for staff
Staff Recruitment		15,250	-	-	-	15,250	linkedin, job fairs
Student Recruitment / Marketing		20,000	-	-	-	20,000	flyers, postcards & stipends for parent participation
School Meals / Lunch		-	-	-	-	-	
Travel (Staff)		-	-	-	-	-	
Fundraising		-	-	-	-	-	

**Global Community Charter School**

**PROJECTED BUDGET FOR 2016-2017**

PROJECTED BUDGET FOR 2016-2017							Assumptions
July 1, 2016 to June 30, 2017							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,153,990	894,997	626,796	33,500	-	7,709,283	
Total Expenses	4,168,583	1,147,863	627,993	60,000	1,701,221	7,705,660	
Net Income	1,985,407	(252,866)	(1,197)	(26,500)	(1,701,221)	3,623	
Actual Student Enrollment	450	50					
Total Paid Student Enrollment	-	-					
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Other	-	-	30,000	-	-	30,000	
<b>TOTAL SCHOOL OPERATIONS</b>	<b>450,520</b>	<b>56,598</b>	<b>63,465</b>		<b>44,000</b>	<b>614,583</b>	
<b>FACILITY OPERATION &amp; MAINTENANCE</b>							
Insurance	36,000	-	-	-	-	36,000	
Janitorial	90,000	-	-	-	-	90,000	
Building and Land Rent / Lease	900,000	-	-	-	-	900,000	
Repairs & Maintenance	30,000	-	-	-	-	30,000	
Equipment / Furniture	105,135	-	-	-	-	105,135	
Security	33,600	-	-	-	-	33,600	
Utilities	90,000	-	-	-	-	90,000	
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>1,284,735</b>					<b>1,284,735</b>	
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-	
<b>TOTAL EXPENSES</b>	<b>4,168,583</b>	<b>1,147,863</b>	<b>627,993</b>	<b>60,000</b>	<b>1,701,221</b>	<b>7,705,660</b>	
<b>NET INCOME</b>	<b>1,985,407</b>	<b>(252,866)</b>	<b>(1,197)</b>	<b>(26,500)</b>	<b>(1,701,221)</b>	<b>3,623</b>	
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>	<b>REGULAR EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>TOTAL ENROLLED</b>				
District of Location							
Global Community Charter School	450	50	500				
Global Community Charter School							
School District 4 (Enter Name)							
School District 5 (Enter Name)							
<b>TOTAL ENROLLMENT</b>	<b>450</b>	<b>50</b>	<b>500</b>				
<b>REVENUE PER PUPIL</b>	<b>13,676</b>	<b>17,900</b>	<b>1,254</b>				
<b>EXPENSES PER PUPIL</b>	<b>9,264</b>	<b>22,957</b>	<b>1,256</b>				

**GLOBAL COMMUNITY CHARTER SCHOOL**

**NEW YORK, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**REPORT REQUIRED BY**  
**GOVERNMENT AUDITING STANDARDS**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2016**

**(With Comparative Totals for 2015)**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Global Community Charter School

**Report on the Financial Statements**

We have audited the accompanying financial statements of Global Community Charter School, which comprise the statement of financial position as of June 30, 2016, 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.

***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 audit. We conducted our audit 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 Global Community Charter School as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited Global Community Charter School's June 30, 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

***Other Report Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2016 on our consideration of Global Community Charter 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 Global Community Charter School's internal control over financial reporting and compliance.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 17, 2016

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016

(With Comparative Totals for 2015)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2016</u>	<u>2015</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 710,296	\$ 105,505
Grants and other receivables	265,659	314,593
Prepaid expenses and other current assets	15,977	-
TOTAL CURRENT ASSETS	991,932	420,098
<u>PROPERTY AND EQUIPMENT, net</u>	362,260	173,107
TOTAL ASSETS	\$ 1,354,192	\$ 593,205
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 228,029	\$ 146,170
Accrued payroll and benefits	208,124	172,712
Accrued rent liability	-	53,216
Vacation accrual	60,343	24,750
Current portion of capital lease payable	23,206	-
Deferred lease liability	141,000	-
Deferred revenue	-	11,729
TOTAL CURRENT LIABILITIES	660,702	408,577
<u>OTHER LIABILITIES</u>		
Capital lease payable, net of current portion	39,095	-
Deferred lease liability	-	90,000
TOTAL LIABILITIES	699,797	498,577
<u>NET ASSETS, unrestricted</u>	654,395	94,628
TOTAL LIABILITIES AND NET ASSETS	\$ 1,354,192	\$ 593,205

The accompanying notes are an integral part of the financial statements.

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for June 30, 2015)

	<u>Year ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 6,032,331	\$ 4,529,462
Government grants	620,315	361,324
Fundraising	11,688	6,639
Contributed legal services	-	155,567
Interest income	1,586	636
Other income	1,459	2,905
TOTAL OPERATING REVENUE AND SUPPORT	<u>6,667,379</u>	<u>5,056,533</u>
Expenses:		
Program:		
Regular education	3,730,979	3,184,538
Special education	1,414,913	812,673
Management and general	996,993	918,446
Fundraising and special events	123,895	23,705
TOTAL EXPENSES	<u>6,266,780</u>	<u>4,939,362</u>
CHANGE IN NET ASSETS FROM OPERATIONS	400,599	117,171
New York State stimulus grant revenue	<u>159,168</u>	<u>-</u>
CHANGE IN NET ASSETS	559,767	117,171
Net assets (deficiency) at beginning of year	<u>94,628</u>	<u>(22,543)</u>
NET ASSETS AT END OF YEAR	<u>\$ 654,395</u>	<u>\$ 94,628</u>

The accompanying notes are an integral part of the financial statements.

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for June 30, 2015)

	Year Ended June 30, 2016							Year ended June 30, 2015
	Program Services			Supporting Services			Total	
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events		
Personnel services costs:								
Administrative staff personnel		\$	\$	\$ 237,456	\$ 350,631	\$ 76,585	\$	\$ 441,789
Instructional personnel		16,844,257			24,422		\$	1,989,362
Non-instructional personnel					157,709			
Total personnel services costs	12	2,114,066	76,114	2,624,007	532,762	24,422	3,577,077	
	56		777,550			609,347		
Fringe benefits & payroll taxes	11	106,267	853,664	106,267	103,723	157,709	696,416	108,482
Staff development	79		5,026	2,967,730	5,026		2,539,633	
Legal service			166,199		-		50,261	
Accounting / audit services		411,584	-	577,783	47,350		47,350	604,458 32,912
Other purchased/professional/ consulting services		40,209		45,235	8,355		-	41,036
Other professional services					51,699		8,355	155,567 46,790
Building and Land Rent / Lease		-		-	139,464			226,550
Repairs and maintenance		-	33,713	-	9,324			936,390
Insurance		138,899	223,469	172,612	38,262			62,604
Supplies and materials		553,410		776,878	-	2,239	53,938	38,262 83,224
Equipment / furnishings					7,917	20,048	159,512	201,176 867,291
Marketing / recruitment		37,000	20,118	51,940	6,832	1,340	10,664	53,155 24,800
Technology		181,058	12,685	201,176	9,343		38,262	45,872 31,018
Food service			10,947		-			62,733 124,578
Student services		31,415		44,100	-	1,138	9,055	12,596 25,701
Office expense		27,111	26,443	38,058	16,503	98,343	7,814	3,393 1,275
Depreciation and amortization		37,077		52,047	17,103		10,686	73,712
Other		12,596		12,596	3,330			114,831 13,469
		\$ 3,730,979	\$ 27,404	\$ 5,145,892	\$ 996,993	\$ 123,895	\$ 1,120,888	\$ 22,348
		65,486		91,929		2,372	18,875	6,266,780
		67,865	5,406	95,269		2,459	19,562	126,372
		13,203	13,203	18,539			3,809	71,316
						479		

The accompanying notes are an integral part of the financial statements.

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2016  
(With Comparative Totals for June 30, 2015)

	<u>Year ended June 30,</u>	
	<u>2016</u>	<u>2015</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 559,767	\$ 117,171
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Loss on disposal of leasehold improvements	-	41,426
Depreciation and amortization	114,831	126,372
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	48,934	(219,193)
Prepaid expenses and other current assets	(15,977)	830
Accounts payable and accrued expenses	81,859	36,115
Accrued payroll and benefits	35,412	16,473
Accrued rent liability	(53,216)	(32,784)
Vacation accrual	35,593	18,691
Deferred revenue	(11,729)	(1,798)
Deferred lease liability	51,000	41,412
NET CASH PROVIDED FROM OPERATING ACTIVITIES	846,474	144,715
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(231,010)	(90,295)
NET CASH USED FOR INVESTING ACTIVITIES	(231,010)	(90,295)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Payments on capital lease	(10,673)	-
NET CASH USED FOR FINANCING ACTIVITIES	(10,673)	-
NET INCREASE IN CASH	604,791	54,420
Cash at beginning of year	105,505	51,085
CASH AT END OF YEAR	<u>\$ 710,296</u>	<u>\$ 105,505</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid for interest	<u>\$ 3,338</u>	<u>\$ -</u>
<u>NONCASH INVESTING AND FINANCING ACTIVITIES</u>		
Purchase of property and equipment through capital lease	<u>\$ 72,974</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016 AND 2015

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Global Community Charter School (the “Charter School”) is an educational corporation that operates as a charter school in New York, New York. On September 13, 2011, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration.

Financial Statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

*Permanently restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2016 or 2015.

*Temporarily restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. The Charter School had no temporarily restricted net assets at June 30, 2016 or 2015.

*Unrestricted* – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current unrestricted net assets for specific purposes, projects or investment.

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School’s charter status and 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 grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2016 AND 2015

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,

Cont'd

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There were no allowance for doubtful accounts at June 30, 2016 and 2015.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from two to seven years. Leasehold improvements are being amortized with a useful life that is the same as the term of the building lease ranging from one to three years.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. The Charter School received transportation services, food supplies, nursing services, speech and language consulting and certain office equipment from the local district. These services are not valued in the financial statements.

The Charter School received no contributed legal services for the year ended June 30, 2016. The Charter School received contributed legal services of \$155,567 for the year ended June 30, 2015, which are included in legal fees expense in the accompanying statement of functional expenses.



GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2016 AND 2015

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,

Cont'd

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$46,000 and \$3,000 for the years ended June 30, 2016 and 2015, respectively.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Deferred lease liability

The Charter School leases its facility. The lease contains pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Comparatives for year ended June 30, 2015

The financial statements include certain prior year summarized comparative information in total but not by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

Reclassifications

Certain prior year balances have been reclassified to conform to the current year presentation.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 17, 2016, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted, other than as disclosed in Notes D, G and H.

GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2016 AND 2015

NOTE B: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2016	2015
Furniture and fixtures	\$ 199,578	\$ 126,604
Computers and equipment	191,963	154,010
Leasehold improvements	220,584	27,527
	612,125	308,141
Less accumulated depreciation and amortization	249,865	135,034
	<u>\$ 362,260</u>	<u>\$ 173,107</u>

Total depreciation and amortization expense was \$114,831 and \$126,372 for the years ended June 30, 2016 and 2015, respectively.

NOTE C: SCHOOL FACILITY

The Charter School leased approximately 20,000 square feet of classrooms and office facilities under a non-cancelable lease agreement expiring in July 2015. Monthly payments were \$28,333. The Charter School negotiated a lease termination with the landlord effective July 2015 as the school relocated and as a result leased space at a different location. Due to the lease termination, all related leasehold improvements were disposed of and the resulting loss on disposal of leasehold improvements is included in the accompanying statement of functional expenses for the year ended June 30, 2015.

In July 2014, the Charter School entered into a new lease for different facilities. The Charter School moved into the new building during February 2015. The lease goes from February 1, 2015 through July 31, 2017 with the option to renew for an additional five years and then for another additional five years in August 2022. Monthly rental payments will be \$45,000. As of August 1, 2015, base monthly rent will increase every year by \$15,000. The Charter School is required to maintain general liability insurance in case of an incident that causes the demise of the premises. The Charter School will also pay additional expenses for utilities, maintenance, improvements, and real estate taxes.

GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2016 AND 2015

NOTE C: SCHOOL FACILITY, Cont'd

The future minimum payments on these agreements for base rent are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2017	885,000
2018	75,000
	<u>\$ 960,000</u>

Rent expense for the years ended June 30, 2016 and 2015 was \$936,390 and \$867,291, respectively.

NOTE D: LEASES AND COMMITMENTS

The Charter School entered into non-cancelable lease agreements for office equipment and furniture expiring at various dates through August 2018. In addition, during 2016 the Charter School leased furniture under a separate lease agreement, which is classified as a capital lease under GAAP. The capital lease requires monthly payments of \$2,335 through December 2018, including interest at 9.3%. The furniture under capital lease is included in property and equipment on the accompanying statement of financial position with a net book value of \$58,785 at June 30, 2016. Amortization of capital leases is included in depreciation and amortization expense. The balance of the capital lease payable at June 30, 2016 was \$62,301.

During August 2016 the Charter School entered into an additional capital lease for furniture and computer equipment. The lease requires monthly payments of \$1,350 through July 2022, with interest at 7%.

Annual estimated future minimum rental payments required under the aforementioned operating and capital leases for the next five years (including the lease entered during August 2016) are approximately as follows:

<u>Year ending June 30,</u>	<u>Capital leases</u>	<u>Operating leases</u>
2017	\$ 42,870	\$ 66,689
2018	44,220	45,553
2019	30,208	5,076
2020	16,197	-
2021	16,197	-
Thereafter	1,350	-
	<u>\$ 151,042</u>	<u>\$ 117,318</u>

Under the E-Rate program, the Charter School entered into a contract for the provision of internet services. The contract has a five year term requiring monthly payments of \$1,850 of which the Charter School is obligated to pay 10% or \$185. Should the Charter School lose its funding, the agreement can be terminated with 30 days' notice. Payments under this contract commenced during fiscal 2017.

GLOBAL COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2016 AND 2015

NOTE E: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter School. Management is of the opinion that such 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 F: CONCENTRATIONS

At June 30, 2016, approximately 100% of grants and other receivables are due from the New York State Department of Education relating to certain grants. As of June 30, 2015, approximately 85% of grants and other receivables are due from the New York City Department of Education.

During the years ended June 30, 2016 and 2015 approximately 88% and 90% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE G: SUBSEQUENT EVENTS

The Charter School has established a 403(b) retirement plan for employees. The Plan's effective start date is September 15, 2016. All full time employees will be automatically enrolled at a base contribution of 2% unless they make an alternative election. The Plan also provides for a discretionary employer match.

On September 21, 2016, the Board of Trustees of the Charter School established a board designated reserve fund of \$100,000. The purpose of the fund is to provide the Charter School with a source of internal funds for organizational priorities, such as building repairs and improvements, program improvement opportunity, and capacity building. All spending of the fund must be approved by formal resolution of the Board of Trustees.

NOTE H: RENEWAL PROCESS

The Charter School is currently in the process of renewing its charter as granted by the New York State Board of Regents. The Charter currently expires effective June 30, 2017. The renewal process includes review by NYSED of various operational and governance aspects, including fiscal health and internal controls, board governance, and academic performance. The Charter School has submitted its application for renewal and will be undergoing a site visit by NYSED during October 2016 as part of the renewal process. Upon review of the application and results of the site visit, NYSED will determine if the charter should be renewed and if so, for how long. Successful charter renewals can range from one to five years. At this time, management of the Charter School expects the charter to be renewed, however, NYSED's decision regarding renewal is not expected to be received until January 2017.

**GLOBAL COMMUNITY CHARTER SCHOOL**

**REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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

Board of Trustees  
Global Community Charter School

We have audited 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, the financial statements of Global Community Charter School, which comprise the statement of financial position as of June 30, 2016, 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 17, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Global Community Charter 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 Global Community Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Global Community Charter 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 Global Community Charter 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 a certain instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as Finding 2016-001.

## **Global Community Charter School's Response to Finding**

Global Community Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Global Community Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 17, 2016

GLOBAL COMMUNITY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2016

**Finding 2016-001**

*Statement of condition*

During our audit we noted that the School did not adhere to their bylaws and Education Law Section 226 with respect to the minimum number of trustees. For a portion of the year the board of trustees consisted of only 4 members, less than the minimum requirement of 5.

*Criteria and effect of conditions*

The Charter School's bylaws state in Article III, Section B that the number of trustees on the board "shall not be fewer than five (5)..." Education Law Section 226 [1] states that the number of trustees shall not be less than five. During our audit we noted for a portion of the year, the Charter School had only 4 trustees on the board. The Charter School was not in compliance with these requirements.

*Recommendation*

We recommend that the school find additional qualified individual(s) to join the board of trustees.

*Management response*

Management acknowledges that the board had too few trustees. The Charter School has identified additional candidates to join the Board, four of which were formally approved subsequent to June 30, 2016. The Charter School is in the process of gathering the appropriate documents for additional Board candidates to submit to the New York State Education Department.



**GLOBAL COMMUNITY CHARTER SCHOOL**

**ADVISORY COMMENT LETTER**

**JUNE 30, 2016**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

October 17, 2016

To the Board of Trustees  
Global Community Charter School

In planning and performing our audit of the financial statements of Global Community Charter School (the “Charter School”) as of and for the year ended June 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing 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 Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter 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 Charter School’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, deficiencies may exist that were not identified. However as discussed below, we identified certain deficiencies in internal control that we do not consider to be material weaknesses.

### **Payroll Procedures**

During our walkthrough of payroll procedures, we noted the Charter School did not retain evidence to support the performance of payroll review procedures as documented in the Fiscal Policies and Procedures Manual (FPPM). As documented in the FPPM, the Payroll Provider Payroll Preview is reconciled to the Excel spreadsheet containing the Charter School's entire payroll, created by the Operations Manager, and is then forwarded to the Chief Operating Officer (COO) for approval. Once approved, the Operations Manager will submit the payroll to Payroll Provider for final processing. During discussions with management, the COO noted he would assist the Operations Manager and review the payroll, but there were no sign-offs or other evidence to show that procedures were performed.

#### **Recommendation**

We recommend the Charter School retain documentation, such as email approvals or signoffs, indicating that payroll reports were reviewed and approved in a timely manner. We understand the Charter School transitioned to a new payroll provider during June 2016, and that the new provider's software includes a built-in review and approval function, which should provide adequate documentation of payroll approval going forward.

We have updated the status of the following comments and recommendations that were communicated to management in conjunction with our audit of the financial statements for the year ended June 30, 2015, in our letter dated October 28, 2015.

### **Material Auditor Adjustments**

As previously identified during our 2013 and 2014 audits, significant auditor adjustments were necessary to properly state financial statement balances. During our 2015 audit, we noted the Charter School hired an outside financial consultant and internal bookkeeper to assist the Charter School's staff on various accounting duties. Although we noted an improvement in the number of adjustments and type of adjustments necessary during the audit as compared to the previous years, there were still multiple significant auditor adjustments necessary to properly state the financial statement balances. The adjustments included material journal entries to accounts receivable, property and equipment, accounts payable, deferred lease liability, rent expense, and loss on disposal of leasehold improvements.

#### **Recommendation**

We recommend the Charter School timely record all financial activity, prepare reconciliations of respective balance sheet accounts and adjust general ledger accounts to supporting detail. This will facilitate the presentation of an accurate picture of the financial position of the Charter School throughout the year and greatly improve the internal controls relative to the Charter School.

#### **Status at June 30, 2016**

No significant auditor adjustments were necessary to properly state financial statement balances.

**Cash Receipts**

As previously identified during our 2014 audit, upon request for the support of certain bank deposits, management was unable to provide all supporting documentation as required by the Charter School’s Fiscal Policies and Procedures Manual. As stated in the Charter School’s Fiscal Policies and Procedures Manual, the Charter School must maintain a full cash receipts packet that includes copies of any checks received, copy of the deposit slip, cash receipts journal maintained in Excel, deposit receipt, and a cash receipts form totaling any cash received. Upon request for the support of certain bank deposits, management was unable to provide copies of checks, deposit slips, cash receipts journal, approved cash receipt forms, and approved cash receipts packets.

**Recommendation**

We recommend the Charter School adhere to their cash receipts procedures as documented in their policies and procedures manual. This will reduce opportunities for fraud and also provide a clear picture of all revenues and expenses of the Charter School.

*Status at June 30, 2016*

Our testing during the 2016 audit found the Charter School maintained a full cash receipt packet for all items selected.

**Finance Minutes**

During our audit, we noted minutes of the Finance Committee were not maintained.

**Recommendation**

We recommended minutes of all Board committees be maintained. The current Form 990 inquires if all committee meetings were documented as well as meetings of the governing body. Keeping minutes of all meetings is also an indication of good governance.

*Status as of June 30, 2014*

Finance committee minutes continue to not be maintained. We continue to recommend the finance committee maintains minutes for its meetings.

*Status as of June 30, 2015*

Finance committee minutes continue to not be maintained. We continue to recommend the finance committee maintains minutes for its meetings.

*Status as of June 30, 2016*

Finance committee minutes were maintained during the 2016 school year.

\* \* \* \* \*

We have already discussed these comments and suggestions with Charter School personnel and will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of Management, Finance Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School's financial statements. Should you have any questions or comments, please contact Michelle Cain or Jackie Lee.

Very truly yours,

*Mengel, Metzger, Barr & Co. LLP*

MENGEL, METZGER, BARR & CO. LLP



**Disclosure of Financial Interest by a Current or Proposed Charter School  
Education Corporation Trustee**

Trustee Name:

Temitope K. Yusuf

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Global Community Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). N/A

2. Is the trustee an employee of any school operated by the Education Corporation?  
     Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
     Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself



<i>Please write "None" if applicable. Do not leave this space blank.</i>			
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5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) 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(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				


6/27/16  
 \_\_\_\_\_  
 Signature Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be*

**Business Telephone:** \_\_\_\_\_

**Business Address:** \_\_\_\_\_

**E-mail Address:** \_\_\_\_\_

**Home Telephone:** \_\_\_\_\_

**Home Address:** \_\_\_\_\_





**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

Mary Jilek

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Global Community Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Chair, July - January 2014 - 2015

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself



NONE	NONE	NONE	NONE
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*Please write "None" if applicable. Do not leave this space blank.*

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) 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(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
NONE	NONE	NONE	NONE	NONE

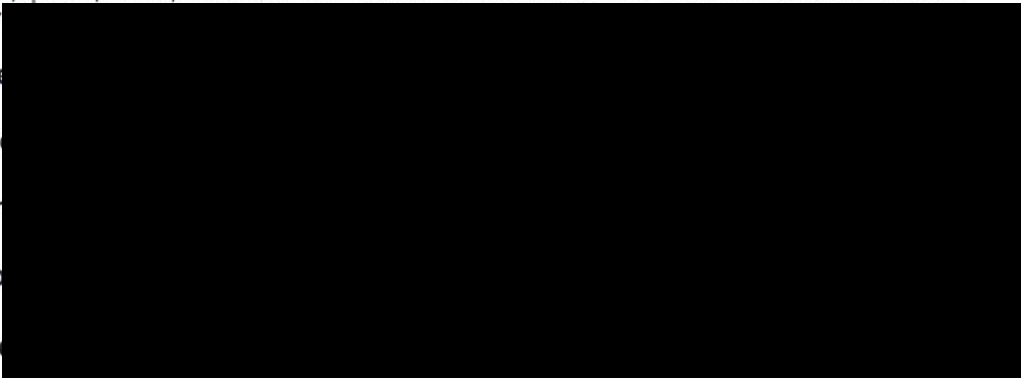
*Please write "None" if applicable. Do not leave this space blank.*

*Mary J. [Signature]*  
 \_\_\_\_\_  
 Signature

6/22/16  
 \_\_\_\_\_  
 Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below*

**Business Title**  
**Business Address**  
**E-mail Address**  
**Home Telephone**  
**Home Address**



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

Annie Flores

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Global Community Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Secretary

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name: PETER KAUFFMAN

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

GLOBAL COMMUNITY CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). SECRETARY

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

NONE

Please write "None" if applicable. Do not leave this space blank.

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) 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(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p>NONE</p>				

Peter Kaff

7/6/16

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public pursuant to the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone

Business Address

E-mail Address

Home Telephone

Home Address



**Disclosure of Financial Interest by a Current or Proposed Charter School  
Education Corporation Trustee**

Trustee Name:

ROBERT MOSER

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

GLOBAL COMMUNITY CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

BETWEEN 7/1/15 - 6/30/16 TREASURER

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself




Please write "None" if applicable. Do not leave this space blank.

NONE

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) 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(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
NONE				

  
 Signature

6/22/2016  
 Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

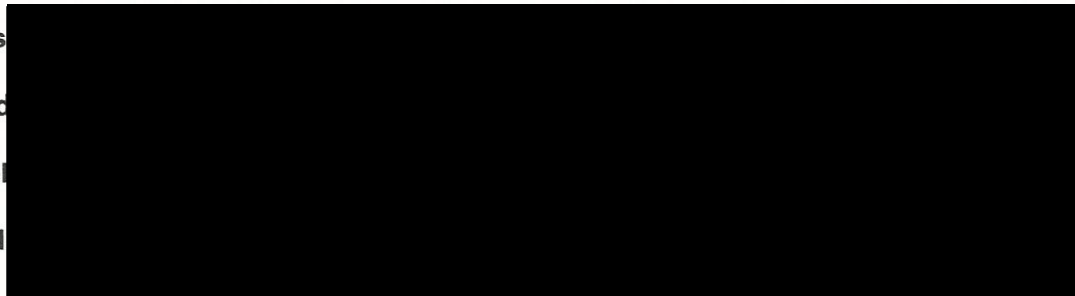
**Business Telephone:** \_\_\_\_\_

**Business**

**E-mail Ad**

**Home Tel**

**Home Ad**



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

Katherine (Kate) McEwen

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Global Community Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). *Chair 2015-6  
Education & Accountability Committee Chair 2012-2016*

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself



*Please write "None" if applicable. Do not leave this space blank*

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) 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(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank</i>				
N	O	N	E	

*[Handwritten Signature]*

*6.25.2016*

Signature

Date

*Please note that this document is considered a public record and as such, may be made available to members of the public. Any information provided below will be made available to the public.*

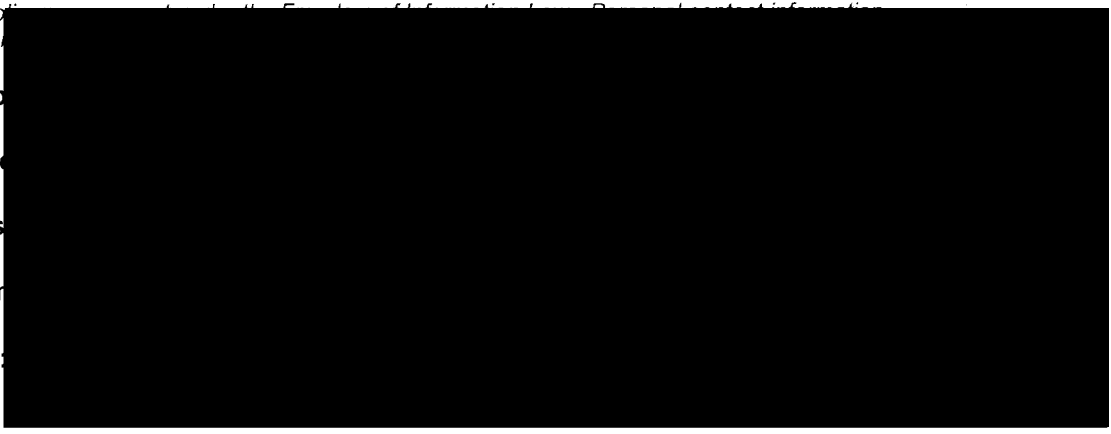
**Business Telephone**

**Business Address**

**E-mail Address**

**Home Telephone**

**Home Address**





# Entry 9 BOT Table

Created: 06/28/2016

Last updated: 08/01/2016

## Page 1

### 1. Current Board Member Information

	Trustee Name	Email Address	Position on the Board	Committee Affiliations	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role at School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Kate McGovern	[REDACTED]	Chair/Board President	Education and Accountability, Finance, Executive	Yes	Education, Strategic Leadership	2nd term 8/2012-6/2016
2	Annie Flores	[REDACTED]	Secretary	Finance, Board Recruitment	Yes	Human Resources, Community Member, Entrepreneurship	1 term 04/2014-06/2016
3	Rob Moser	[REDACTED]	Treasurer	Finance	Yes	Education Technology	2nd term 7/2012-6/2017
4	Mary Jilek	[REDACTED]	Trustee/Member	Academic	Yes	Strategic Planning	1 term 3/2014-6/2017
5	Tope Yusuf		Trustee/Member		Yes	Law, Labor Relations, Community Member	1st Term 11/2015-6/2018
6							
7							

8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

**2. Total Number of Members on June 30, 2015**

(No response)

**3. Total Number of Members Joining the Board 2015-16 School Year**

1

**4. Total Number of Members Departing the Board during the 2015-16 School Year**

0

**5. Number of Voting Members 2015-16, as set by the by-laws, resolution or minutes**

(No response)

**6. Number of Board Meetings Conducted in the 2015-16 School Year**

14

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**7. Number of Board Meetings Scheduled for the 2016-17 School Year**

12

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**Thank you.**

Global Community Charter School  
2015-16 Annual Report  
Entry 10 Board Meeting Minutes

The board of trustees meeting minutes for the 2015-16 school year can be found at the following link:

<http://www.globalcommunitycs.org/board-of-trustees/>

## Student Enrollment and Retention Targets Plan -

The strategies GCCS uses to recruit and retain students in the ED, ELL, and SWD subgroups are detailed below.

### *ED*

- We survey parents to gather information about student needs
- Daily intervention for all students
- Extended day and afterschool programming
- Workshops events for parents
- Annual home visits

### *ELL*

- Our Recruitment Presentation Team includes our bilingual Family Coordinator
- We present at area preschools with high concentrations of bilingual students
- Our application is printed in English, Spanish and French
- Bilingual staff members deliver our school tours and presentations
- Marketing materials are available in different languages
- Hiring preference is given to teachers with multiple language competencies
- Going forward, our goal is to staff each classroom with at least one bilingual teacher

### *SWD*

- We make recruitment visits to preschools that serve students with disabilities
- Every classroom follows a CTT model, with at least one SPED-certified teacher
- To support those students who have counseling needs or are having transition concerns, a Behavior Specialist at each grade level works with students, their families, and teachers to help students learn to become more resilient and productive in the classroom.
- We survey parents to gather information about student needs
- We provide training for all teachers to support the social and emotional needs of students



# Entry 12 Teacher and Administrator Attrition

Last updated: 08/01/2016

Report changes in teacher and administrator staffing.

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## Instructions for completing the Teacher and Administrator Attrition Tables

The following tables reflect formatting in the online portal required for Regents authorized charter schools. Schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2015; the FTE for added staff from July 1, 2015 through June 30, 2016; and the FTE for any departed staff from July 1, 2015 through June 30, 2016 using the two tables provided.

### 2015-16 Teacher Attrition Table

	FTE Teachers on June 30, 2015	FTE Teachers Departed 7/1/15 - 6/30/16	FTE Teachers Filling Vacant Positions 7/1/15 - 6/30/16	FTE Teachers Added in New Positions 7/1/15-6/30/16	FTE of Teachers on June 30, 2016
	35	7	7	6	35

### 2015-16 Administrator Position Attrition Table

	FTE Administrative Positions on June 30, 2015	FTE Administrators Departed 7/1/15 - 6/30/16	FTE Administrators Filling Vacant Positions 7/1/15 - 6/30/16	FTE Administrators Added in New Positions 7/1/15-6/30/16	FTE Administrative Positions on June 30, 2016
	15	0	2	2	15

**Thank you**



# Entry 13 Uncertified Teachers

Last updated: 08/01/2016

## Page 1

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time teachers and 5 half time teachers would have an FTE count of 22.5. If more than one column applies to a particular teacher, please select one column for the FTE count.

### Staff Qualifications (June 30, 2016)

**Note:** Columns should sum to the FTE count of Teachers on June 30, 2016, and each teacher should be in only one column.

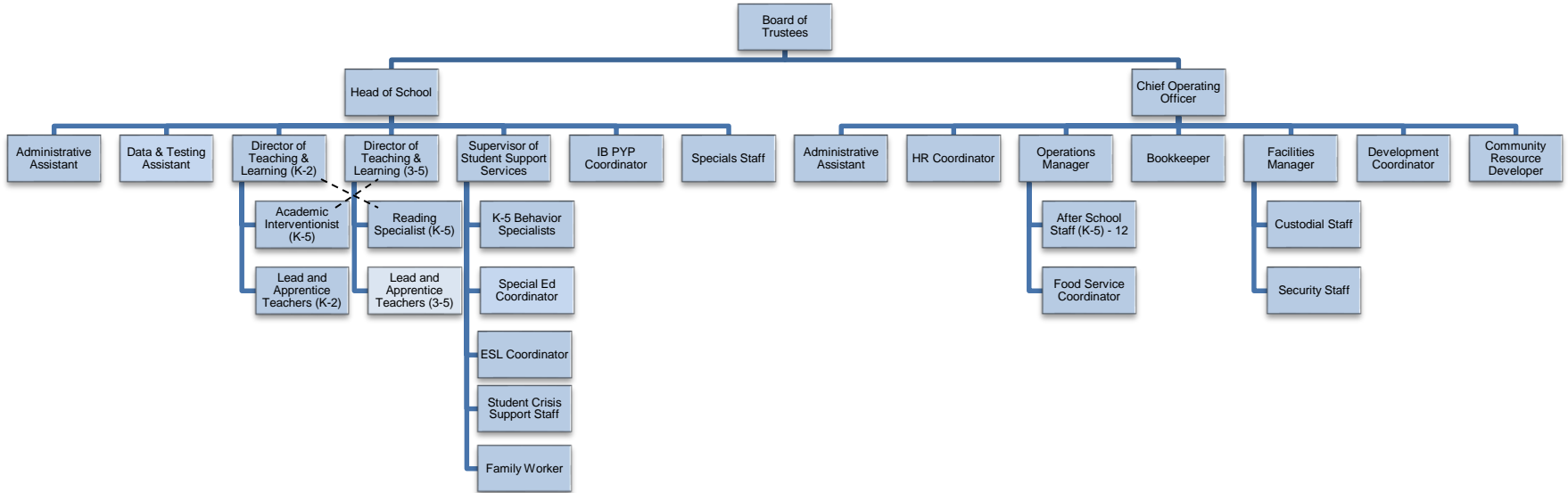
1. Total FTE Count of Uncertified Teachers (6-30-16)	9
2. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (6-30-16)	3
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-16)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-16)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-16)	2
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-16)	4

**Thank you.**





FY17 Organizational Chart



----- Dotted lines indicate dual reporting lines

**GLOBAL COMMUNITY CHARTER SCHOOL 2016-2017 CALENDAR**

	S	M	T	W	T	F	S
Aug 2016		1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	1	2	3
Sep 2016	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	1
Oct 2016	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
Nov 2016	30	31	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
Dec 2016	27	28	29	30	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
Jan 2017	25	26	27	28	29	30	31
	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
Feb 2017	22	23	24	25	26	27	28
	29	30	31	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
Mar 2017	19	20	21	22	23	24	25
	26	27	28	29	30	31	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
Apr 2017	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	1	2	3	4	5	6
	7	8	9	10	11	12	13
May 2017	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	1	2	3
	4	5	6	7	8	9	10
Jun 2017	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	

**AUGUST 2016**

New Teaching Staff Report August 8, 2016  
 Returning Teaching Staff Report August 15, 2016  
 Jump Start Academy (Grades 1,2,3) Aug 23, 2016  
 Jump Start Academy (Kindergarten) Aug 23-25, 2016  
 First Day of School Aug 29, 2016

**SEPTEMBER 2016**

Labor Day (School Closed) Sep 5, 2016  
 Bussing Begins Sep 8, 2016  
 Back to School Night Event Sep 8, 2016  
 Afterschool Begins Sep 19, 2016  
 GRADE Testing Sep, 26- Sep 30, 2016

**OCTOBER 2016**

GMADE Testing Oct 3-Oct 7, 2016  
 Columbus Day (School Closed) Oct 10, 2016  
 (School Closed) Oct 11, 2016  
 Yom Kippur (School Closed) Oct 12, 2016  
 Progress Reports Sent Home October 17-21, 2016

**NOVEMBER 2016**

Harvest Festival Nov 10, 2016  
 Veterans Day (School Closed) Nov 11, 2016  
 Thanksgiving Break (School Closed) Nov 23-25, 2016  
 Staff and Students Return Nov 28, 2016

**DECEMBER 2016**

Last Day of First trimester Dec 2, 2016  
 First Day of Second trimester Dec 5, 2016  
 Parent Teacher Conferences Dec 5- Dec 16, 2016  
 Winter Break (School Closed) Dec 23, 2016 - Jan 2, 2017

**JANUARY 2017**

New Year's Day (School Closed) Jan 1, 2017  
 New Year's Observed (School Closed) Jan 2, 2017  
 Staff and Students Return Jan 3, 2017  
 Martin Luther King (School Closed) Jan 16, 2017  
 Progress Reports sent home Jan 23-27, 2017

**FEBRUARY 2017**

GRADE Testing (Kindergarten ONLY) Feb 6- Feb 10, 2017  
 GMADE Testing (Kindergarten ONLY) Feb 13-Feb 17, 2017  
 Mid-Winter Recess (School Closed) Feb 20- Feb 24, 2017  
 Staff and Students Return Feb 27, 2017

**MARCH 2017**

Parent Teacher Conferences March 13-24, 2017  
 Last Day of Second Trimester March 17, 2017  
 First Day of Third Trimester March 20, 2017  
 ELA State Testing (Grades 3-5) March 28-30, 2017

**APRIL 2017**

Spring Recess (School Closed) Apr 10- 18, 2017  
 Staff and Students return April 19, 2017

**MAY 2016**

Math State Tests (Grades 3-5) May 3-5, 2017  
 Progress Reports Sent Home May 8-12, 2017  
 Memorial Day (School Closed) May 29, 2017

**JUNE 2017**

Spring Fest Event June 2, 2017  
 Science State Tests (Grade 4) June 5, 2017  
 GRADE Testing June 5- June 9, 2017  
 GMADE Testing June 12- Jun 16, 2017  
 Report Cards sent home June 26-28, 2017  
 Last Day for Bussing June 28, 2017  
 Last Day of School June 29, 2017

Major Religious Holidays: As a Multicultural school, we would like to acknowledge the following days as special for some of our community members. Although these days are not part of our school calendar, you do reserve the right to use them for any religious observation. Please inform the school in advance.

September 13, 2016 (Eid-al-Adha) October 2-3, 2016 (Rosh Hashanah) October 17, 2016 (Sukkoth) October 24, 2016 (Simcha Torah) October 30, 2016 (Diwali) January 6, 2017 (Three Kings Day) June 1, 2017 (Shavuot)