I. SCHOOL INFORMATION AND COVER PAGE

Created Wednesday, September 17, 2014
Updated Tuesday, September 30, 2014

Page 1

1. SCHOOL NAME

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

310600861012 GLOBAL COMMUNITY CS

2. CHARTER AUTHORIZER

Regents-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 6

4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	421 West 145th Street New York, NY 10031	646-360-2363	646-390-6036	info@globalcommunitycs.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Phyllis Siwiec
Title	Head of School
Emergency Phone Number (###-###-####)	[redacted]

5. SCHOOL WEB ADDRESS (URL)

www.globalcommunitycs.org

6. DATE OF INITIAL CHARTER

2011-09-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2012-09-01 00:00:00

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

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

- K
- 1
- 2

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

Yes/No	Name of CMO/EMO
No	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	421 West 145th Street New York, NY 10031	646-360-2363	CSD 6	K-2	Yes	Rent/Lease

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Phyllis Siwiec	[redacted]	[redacted]	[redacted]
Operational Leader	Marlene Lora	[redacted]	[redacted]	[redacted]
Compliance Contact	Marlene Lora	[redacted]3	[redacted]	[redacted]
Complaint Contact	Marlene Lora	[redacted]	[redacted]	[redacted]

13. Are the School sites co-located?

No

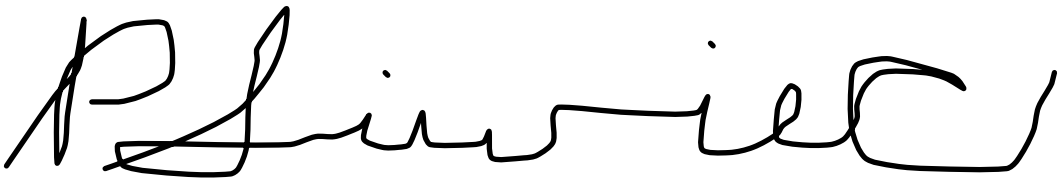
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

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

- Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

Thank you.

Appendix A: Progress Toward Goals

Created Tuesday, September 30, 2014

Page 1

Charter School Name: 310600861012 GLOBAL COMMUNITY CS

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).

URL is not available

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the “progress toward goal attainment” column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

2a1. Do have more academic goals to add?

(No response)

2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

2a2. Do have more academic goals to add?

(No response)

2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

2b. ORGANIZATIONAL GOALS

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

2b.1 Do you have more organizational goals to add?

(No response)

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

2c. FINANCIAL GOALS

2013-14 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

Appendix I: Teacher and Administrator Attrition

Created Wednesday, September 24, 2014
Updated Wednesday, October 08, 2014

Page 1

Charter School Name: 310600861012 GLOBAL COMMUNITY CS

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

2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
	11	14	7

2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
	2.2	2.6	1.2

Thank you

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Monday, October 06, 2014
Updated Tuesday, November 04, 2014

Page 1

Charter School Name: 310600861012 GLOBAL COMMUNITY CS

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

1. Total Expenditures Per Child

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

1. Total Expenditures Per Child | Line 1: Total Expenditures	3472486
1. Total Expenditures Per Child | Line 2: BEDS Day Pupil Count	225
1. Total Expenditures Per Child | Line 3: Divide Line 1 by Line 2	15433

2. Administrative Expenditures per Child

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

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

Please note the following:

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

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

To calculate ‘Administrative Expenditures per Child' take the relevant portion from the ‘personnel services cost’ row and the ‘management and general’ column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). | Line 1: Relevant Personnel Services Cost (Row)	210147
To calculate ‘Administrative Expenditures per Child' take the relevant portion from the ‘personnel services cost’ row and the ‘management and general’ column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). | Line 2: Management and General Cost (Column)	413652
To calculate ‘Administrative Expenditures per Child' take the relevant portion from the ‘personnel services cost’ row and the ‘management and general’ column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). | Line 3: Sum of Line 1 and Line 2	623799
To calculate ‘Administrative Expenditures per Child' take the relevant portion from the ‘personnel services cost’ row and the ‘management and general’ column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). | Line 4: BEDS Day Pupil Count	225
To calculate ‘Administrative Expenditures per Child' take the relevant portion from the ‘personnel services cost’ row and the ‘management and general’ column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). | Line 5: Divide Line 3 by the BEDS Day Pupil Count	2772

Thank you.

	2014			2013
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
State & Local Operating Revenue	$ -	$ -	$ -	$ -
Federal - Title and IDEA	89,611	-	89,611	51,144
Federal - Other	53,189	-	53,189	537,837
State and City Grants	3,205,090	-	3,205,090	2,238,110
Contributions and private grants	-	-	-	-
After school revenue	-	-	-	-
Other	-	-	-	
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	$ 3,347,890	$ -	$ 3,347,890	$ 2,827,091
EXPENSES				
Program Services				
Regular Education	$ 2,336,516	$ -	$ 2,336,516	$ 1,728,570
Special Education	449,697	-	449,697	325,416
Other Programs	-	-	-	-
Total Program Services	$ 2,786,213	$ -	$ 2,786,213	$ 2,053,986
Supporting Services				
Management and general	$ 670,455	$ -	$ 670,455	$ 758,809
Fundraising	15,818	-	15,818	598
TOTAL OPERATING EXPENSES	$ 3,472,486	$ -	$ 3,472,486	$ 2,813,393
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	$ (124,596)	$ -	$ (124,596)	$ 13,698
Contributions				
Foundations	$ -	$ -	$ -	$ -
Individuals	4,253	-	4,253	4,432
Corporations	11,641	-	11,641	81,327
Fundraising	-	-	-	6,151
Interest income	43	-	43	-
Miscellaneous income		-	-	371
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	$ 15,937	$ -	$ 15,937	$ 92,281
CHANGE IN NET ASSETS	$ (108,659)	$ -	$ (108,659)	$ 105,979
NET ASSETS BEGINNING OF YEAR	$ 105,979	$ -	$ 105,979	$ -
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	$ (2,680)	$ -	$ (2,680)	$ 105,979

GLOBAL COMMUNITY CHARTER SCHOOL

REPORT TO THE BOARD OF TRUSTEES

JUNE 30, 2014

MMB

MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

MMB
MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

February 10, 2015

Board of Trustees
Global Community Charter School

We have audited the financial statements of Global Community Charter School as of and for the year ended June 30, 2014, and have issued our report thereon dated February 10, 2015. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 9, 2014, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Global Community Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and other matters noted during our audit in a separate letter to you dated February 10, 2015.

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies
Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Global Community Charter School is included in Note A to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during June 30, 2014. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimate affecting the financial statements is the allocation of costs for the statement of functional expenses. We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures
Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Global Community Charter School's financial statements relate to revenue and support recognition, which is referred to in the notes of the financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

Although we ultimately received full cooperation of management, we experienced significant difficulties in the performance of the audit due to delays in receiving the audit documentation. We understand management had difficulties in preparing for the audit. These delays significantly added to the time and related cost of the audit.

WE VALUE YOUR FUTURE

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the consolidated financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

	Revenue (Expense)
To record payables for the 2013-2014 fiscal year	$ (31,178)
To correct duplicate invoice entries	26,383
To accrue payroll expenses and benefits related to the 2013-2014 fiscal year	(176,102)
To write off uncollectible receivable	(20,454)
To adjust for unrecorded accrued rent liability	(86,000)
To record revenue entry recorded in incorrect period, in relation to Title I, Title IIA and CSP grants	42,766
To record change in deferred lease liability	72,012
	$ (172,573)

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Global Community Charter School's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

WE VALUE YOUR FUTURE

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Global Community Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Global Community Charter School's auditors.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Jackie Lee will be happy to meet with you at your convenience.

This letter is intended solely for the use of the Finance Committee, the Board of Trustees, and management Global Community Charter School and should not be distributed to any other persons or used for any other purpose.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

WE VALUE YOUR FUTURE

GLOBAL COMMUNITY CHARTER SCHOOL

NEW YORK, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2014
(With Comparatives Totals for 2013)

MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

CONTENTS

AUDITED FINANCIAL STATEMENTS	PAGE
Independent Auditor's Report	3
Statement of Financial Position	5
Statement of Activities and Changes in Net (Deficiency) Assets	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9
OTHER FINANCIAL INFORMATION	
Independent Auditor's Report on Other Financial Information	16
Schedule of Activities for the years ended June 30, 2014 and 2013, the period from September 13, 2011 (date of inception) to June 30, 2012 and the period from September 13, 2011 (date of inception) to June 30, 2013	17
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*	19
Schedule of Findings and Responses	21

MMB
MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

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, 2014, and the related statements of activities and changes in net (deficiency) 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.

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

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, 2014, 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, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2013. In our opinion, the summarized comparative information presented herein as of June 30, 2013 and for the period from September 13, 2011 (date of inception) to June 30, 2013 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 February 10, 2015 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, Barr & Co. LLP

Rochester, New York
February 10, 2015

WE VALUE YOUR FUTURE

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014
(With Comparative Totals for 2013)

ASSETS	June 30, 2014	June 30, 2013
CURRENT ASSETS		
Cash	$ 51,085	$ 176,883
Grants and other receivables	95,400	-
Prepaid expenses and other current assets	830	6,815
TOTAL CURRENT ASSETS	147,315	183,698
PROPERTY AND EQUIPMENT, net	250,610	343,634
TOTAL ASSETS	$ 397,925	$ 527,332
LIABILITIES AND NET (DEFICIENCY) ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 110,055	$ 146,692
Accrued payroll and benefits	156,239	119,610
Accrued rent liability	86,000	-
Note payable	-	21,818
Vacation accrual	6,059	3,200
Deferred revenue	13,527	38,783
Deferred lease liability	48,588	91,250
TOTAL CURRENT LIABILITIES	420,468	421,353
NET (DEFICIENCY) ASSETS, unrestricted	(22,543)	105,979
TOTAL LIABILITIES AND NET (DEFICIENCY) ASSETS	$ 397,925	$ 527,332

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

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET (DEFICIENCY) ASSETS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for June 30, 2013)

	Year ended June 30, 2014	Period from September 13, 2011 (date of inception) to June 30, 2013
Operating revenue and support:		
State and local per pupil operating revenue	$ 3,205,090	$ 2,081,804
Government grants	142,800	745,287
Individuals and corporations	4,253	4,432
Fundraising	-	6,151
Contributed legal services	11,641	81,327
Interest income	42	-
Other income	1	371
TOTAL OPERATING REVENUE AND SUPPORT	3,363,827	2,919,372
Expenses:		
Program:		
Regular education	2,234,582	1,728,570
Special education	611,588	325,416
Management and general	630,361	758,809
Fundraising and special events	15,818	598
TOTAL EXPENSES	3,492,349	2,813,393
CHANGE IN NET (DEFICIENCY) ASSETS	(128,522)	105,979
Net assets at beginning of year	105,979	-
NET (DEFICIENCY) ASSETS AT END OF YEAR	$ (22,543)	$ 105,979

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

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for June 30, 2013)

		Year Ended June 30, 2014							Period from September 13, 2011 (date of inception) to June 30, 2013
		Program Services			Supporting Services				
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	
Personnel services costs:									
Administrative staff personnel	7	$ 123,739	$ 52,500	$ 176,239	$ 235,171	$ -	$ 235,171	$ 411,410	$ 377,397
Instructional personnel	25	952,386	349,165	1,301,551	-	-	-	1,301,551	759,087
Non-instructional personnel	5	206,345	26,000	232,345	38,625	12,875	51,500	283,845	173,189
Total personnel services costs	37	1,282,470	427,665	1,710,135	273,796	12,875	286,671	1,996,806	1,309,673
Payroll taxes and employee benefits		291,999	97,372	389,371	65,271	-	65,271	454,642	252,133
Professional development		18,464	11,310	29,774	2,938	-	2,938	32,712	2,345
Legal fees		-	-	-	11,641	-	11,641	11,641	81,327
Audit fees		-	-	-	20,600	-	20,600	20,600	4,697
Financial management services		-	-	-	22,520	-	22,520	22,520	119,204
Professional fees - other		63,892	9,127	73,019	98,264	-	98,264	171,283	281,811
Student and staff recruitment		-	-	-	21,334	-	21,334	21,334	39,318
Curriculum and classroom expenses		52,255	7,465	59,720	-	-	-	59,720	62,663
Supplies and materials		61,714	10,047	71,761	28,143	-	28,143	99,904	77,622
Food services		7,842	1,120	8,962	-	-	-	8,962	4,342
Student transportation services		7,738	1,105	8,843	-	-	-	8,843	9,278
Postage, printing, and copying		-	-	-	4,471	-	4,471	4,471	6,223
Insurance		-	-	-	26,620	-	26,620	26,620	22,825
Information technology		-	-	-	6,214	-	6,214	6,214	6,317
Leased equipment		-	-	-	11,728	-	11,728	11,728	-
Non-capitalized equipment and furnishings		-	-	-	1,138	-	1,138	1,138	41,212
Repairs and maintenance		79,109	-	79,109	-	-	-	79,109	27,770
Depreciation and amortization		145,241	-	145,241	-	-	-	145,241	118,505
Special events		4,438	-	4,438	1,920	2,943	4,863	9,301	6,489
Occupancy		219,420	46,377	265,797	24,057	-	24,057	289,854	339,639
Other		-	-	-	9,706	-	9,706	9,706	-
		$ 2,234,582	$ 611,588	$ 2,846,170	$ 630,361	$ 15,818	$ 646,179	$ 3,492,349	$ 2,813,393

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

GLOBAL COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for June 30, 2013)

	Year ended June 30, 2014	Period from September 13, 2011 (date of inception) to June 30, 2013
CASH FLOWS - OPERATING ACTIVITIES		
Change in net (deficiency) assets	$ (128,522)	$ 105,979
Adjustments to reconcile change in net (deficiency) assets to net cash (used for) provided from operating activities:		
Depreciation and amortization	145,241	118,505
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(95,400)	-
Prepaid expenses and other current assets	5,985	(6,815)
Accounts payable and accrued expenses	(36,637)	146,692
Accrued payroll and benefits	36,629	119,610
Accrued rent liability	86,000	-
Vacation accrual	2,859	3,200
Deferred revenue	(25,256)	38,783
Deferred lease liability	(42,662)	91,250
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(51,763)	617,204
CASH FLOWS - INVESTING ACTIVITIES		
Purchases of property and equipment	(52,217)	(215,326)
NET CASH USED FOR INVESTING ACTIVITIES	(52,217)	(215,326)
CASH FLOWS - FINANCING ACTIVITIES		
Repayments on note payable	(21,818)	(224,995)
NET CASH USED FOR FINANCING ACTIVITIES	(21,818)	(224,995)
NET (DECREASE) INCREASE IN CASH	(125,798)	176,883
Cash at beginning of year	176,883	-
CASH AT END OF YEAR	$ 51,085	$ 176,883
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Purchase of leasehold improvements via borrowings on short term notes payable	$ -	$ 246,813

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

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, 2014 and 2013.

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, 2014 or 2013.

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.

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, 2014 and 2013.

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 two 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 and services and certain office equipment from the local district. These services are not valued in the financial statements.

The Charter School received contributed legal services which were valued at $11,641 and $81,327, respectively, and are included in legal fees expense in the accompanying statement of activities and changes in net (deficiency) assets for the year ended June 30, 2014 and the period from September 13, 2011 (date of inception) to June 30, 2013.

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.

The Charter School has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The Charter School files Form 990 in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2012 through 2014 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly, will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated $21,000 and $39,000 for the year ended June 30, 2014 and the period from September 13, 2011 (date of inception) to June 30, 2013, 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.

Note payable

The Charter School had a non-interest bearing short term note payable with a construction company used to finance leasehold improvements which was repaid in full in July 2013.

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 period ended June 30, 2013

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 period ended June 30, 2013, from which the summarized information was derived.

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through February 10, 2015, which is the date the financial statements are available to be issued. No subsequent events requiring disclosures were noted, except as disclosed in Note C.

NOTE B: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2014	2013
Furniture and fixtures	$ 100,155	$ 68,750
Computers and equipment	117,692	101,150
Leasehold improvements	296,509	292,239
	514,356	462,139
Less accumulated depreciation and amortization	263,746	118,505
	$ 250,610	$ 343,634

Total depreciation and amortization expense was $145,241 and $118,505 for the year ended June 30, 2014 and the period from September 13, 2011 (date of inception) to June 30, 2013, respectively.

NOTE C: SCHOOL FACILITY

The Charter School leases approximately 20,000 square feet of classrooms and office facilities under a non-cancelable lease agreement expiring in July 2015. Monthly payments were $9,000 per month through June 2013, increasing to $22,167 per month in July 2013 through June 2014, at which point, rent increased to $28,333 per month. The Charter School has recorded $86,000 of accrued rent liability in accordance with the signed lease agreement and the Charter School is currently in negotiations regarding payment of this amount.

In July 2014, the Charter School entered into a new lease for different facilities. This lease is contingent on the population that the Charter School will be able to move into the building. The lease goes from January 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.

NOTE C: SCHOOL FACILITY, Cont'd

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

Year ending June 30,	Amount
2015	$ 536,000
2016	727,000
2017	885,000
2018	75,000
	$ 2,223,000

Rent expense for the year ended June 30, 2014 and the period from September 13, 2011 (date of inception) to June 30, 2013 was $289,854 and $339,639, respectively.

NOTE D: OPERATING LEASE

The Charter School entered into a non-cancelable lease agreement for office equipment expiring in November 2016. The future minimum payments on this agreement are as follows:

Year ending June 30,	Amount
2015	$ 10,680
2016	10,680
2017	4,450
	$ 25,810

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, 2014, approximately 100% of grants and other receivables are due from the New York State Department of Education relating to certain grants. There were no concentrations in grants and other receivables at June 30, 2013.

During the year ended June 30, 2014 and the period from September 13, 2011 (date of inception) to June 30, 2013 approximately 95% and 71% 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: MAJOR GRANTOR

One federal start-up grant accounted for over 18% of total operating revenue and support for the period from September 13, 2011 (date of inception) to June 30, 2013. There were no grants in excess of 10% of total operating revenue and support during the year ended June 30, 2014.

NOTE H: MANAGEMENT'S PLANS

At June 30, 2014, the Charter School had a deficiency in net assets of approximately $22,000, with current liabilities exceeding current assets by approximately $273,000. For the year ended June 30, 2014, the Charter School had a change in net assets of approximately ($128,500). Included in the decrease in net assets for the year ended June 30, 2014 is approximately $145,000 of depreciation and amortization expense, which is a non-cash expense. The Charter School receives the majority of its funding through per-pupil operating revenue which is received in periodic installments throughout the year. The first installment of funding for the 2014-15 school year was received in July 2014 and provided necessary cash flow to meet the Charter School's obligations. Management of the Charter School is currently budgeting a change in net assets of approximately ($65,000) for the 2014-15 fiscal year, however, management is currently pursuing additional opportunities for increased funding which, if realized, would provide for an increase in net assets for the year ending June 30, 2015.

GLOBAL COMMUNITY CHARTER SCHOOL

OTHER FINANCIAL INFORMATION

MMB
MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Global Community Charter School

We have audited the financial statements of Global Community Charter School as of and for the year ended June 30, 2014 and have issued our report thereon dated February 10, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 2014 financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2014, as a whole.

We have also audited the financial statements of Global Community Charter School as of June 30, 2013 and for the period from September 13, 2011 (date of inception) to June 30, 2013, and we have issued our report thereon dated October 31, 2013 which expressed an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The 2011-2013 financial information hereinafter is presented for purposes of additional analysis and is not a required part of the 2013 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2013 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 financial statements or to the 2013 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the period from September 13, 2011 (date of inception) to June 30, 2013, as a whole.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
February 10, 2015

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

GLOBAL COMMUNITY CHARTER SCHOOL

SCHEDULE OF ACTIVITIES

YEARS ENDED JUNE 30, 2014 AND 2013
THE PERIOD FROM SEPTEMBER 13, 2011 (DATE OF INCEPTION) TO JUNE 30, 2012
THE PERIOD FROM SEPTEMBER 13, 2011 (DATE OF INCEPTION) TO JUNE 30, 2013

	Year ended June 30,		Period from September 13, 2011 (date of inception) to June 30, 2012	Period from September 13, 2011 (date of inception) to June 30, 2013
	2014	2013		
State and local per pupil operating revenue	$ 3,205,090	$ 2,081,804	$ -	$ 2,081,804
Government grants	142,800	485,527	259,760	745,287
Individuals and corporations	4,253	4,432	-	4,432
Fundraising	-	6,131	20	6,151
Contributed legal services	11,641	21,996	59,331	81,327
Interest income	42	-	-	-
Other income	1	371	-	371
TOTAL OPERATING REVENUE AND SUPPORT	3,363,827	2,600,261	319,111	2,919,372
Personnel services costs:				
Administrative staff personnel	411,410	251,147	126,250	377,397
Instructional personnel	1,301,551	759,087	-	759,087
Non-instructional personnel	283,845	173,189	-	173,189
Total personnel services costs	1,996,806	1,183,423	126,250	1,309,673
Payroll taxes and employee benefits	454,642	237,120	15,013	252,133
Professional development	32,712	2,345	-	2,345
Legal fees	11,641	21,996	59,331	81,327
Audit fees	20,600	2,197	2,500	4,697
Financial management services	22,520	92,612	26,592	119,204
Professional fees - other	171,283	261,349	20,462	281,811
Student and staff recruitment	21,334	19,481	19,837	39,318
Curriculum and classroom expenses	59,720	56,663	6,000	62,663
Supplies and materials	99,904	76,827	795	77,622
Food services	8,962	4,342	-	4,342
Student transportation services	8,843	9,278	-	9,278
Postage, printing, and copying	4,471	2,100	4,123	6,223
Insurance	26,620	17,570	5,255	22,825
Information technology	6,214	6,317	-	6,317
Leased equipment	11,728	-	-	-
Non-capitalized equipment and furnishings	1,138	40,412	800	41,212
Repairs and maintenance	79,109	25,870	1,900	27,770
Depreciation and amortization	145,241	118,505	-	118,505
Special events	9,301	5,689	800	6,489
Occupancy	289,854	284,789	54,850	339,639
Other	9,706	-	-	-
TOTAL EXPENSES	3,492,349	2,468,885	344,508	2,813,393
CHANGE IN NET (DEFICIENCY) ASSETS	$ (128,522)	$ 131,376	$ (25,397)	$ 105,979

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, 2014, and the related statements of activities and changes in net (deficiency) 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 February 10, 2015.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as Findings 2014-001 and 2014-002 to be material weaknesses.

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

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. We consider the deficiencies described in the accompanying schedule of findings and responses as Findings 2014-003 and 2014-004 to be significant deficiencies.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as Findings 2014-005 and 2014-006.

We noted certain matters that we reported to management of Global Community Charter School in a separate letter dated February 10, 2015.

Global Community Charter School's Response to Findings

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

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.

Restricted Use

This report is intended solely for the information and use of the Board of Trustees, management, federal, state and local awarding agencies, the New York State Education Department and others within the Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
February 10, 2015

WE VALUE YOUR FUTURE

GLOBAL COMMUNITY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2014

Finding 2014-001

Statement of condition
Material auditor adjustments were necessary to correctly state the Charter School's financial statements for the year ended June 30, 2014.

Criteria and effect of conditions
During March 2014 the services of a financial consultant previously utilized by the Charter School were discontinued. The internal staff who assumed the duties previously performed by the consultant do not have the appropriate financial background or skillset required to perform these duties effectively. Due in part to this transition, we noted various accounts, including grants and other receivables, accounts payable and accrued expenses, accrued payroll and benefits, accrued rent liability, deferred lease liability, net assets, per pupil operating revenue, government grant revenue, and payroll related expenses were misstated as a result of these accounts not being properly adjusted to the correct balance during the year and prior to the commencement of the audit. Furthermore, certain revenues and expenses relating to cost-reimbursement grants were not reconciled appropriately in the accounting system. These errors resulted in material auditor adjustments.

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 School throughout the year and greatly improve the internal controls relative to the School. For cost-reimbursement grants, expenditures should be tagged as they are incurred and reconciled to the revenue recorded.

Management response
Effective immediately, a bookkeeper will record all financial activity and perform bank and general ledger reconciliations on a monthly basis. In addition, expenditures for cost-reimbursement grants will be tagged as they are incurred and reconciled to the revenue recorded. Revenues and expenses will be recorded with the appropriate cost centers going forward – regular education, special education, management and general and fundraising.

Finding 2014-002

Statement of condition
During the period of our audit the Charter School was not following the appropriate policies and procedures regarding usage of debit cards.

Criteria and effect of conditions
During our audit, we noted the Charter School uses debit cards at certain vendors for normal, recurring expenses. While debit cards do provide benefits to the Charter School, they can also provide a significant opportunity for fraud if not properly monitored. As part of our audit, we reviewed two months of debit card transactions (a total of 140 transactions) for compliance with internal control procedures in this area, including pre-approval of expenses. Of the transactions tested, 14 had appropriate documentation and approval, 9 had support with no approval documentation, and 31 had appropriate approval documentation, but no support. The remaining transactions had no support or approval documentation.

Recommendation
We recommend management review the written debit card policies in the Financial Policies and Procedures Manual ("FPPM") on an annual basis. The procedures the Charter School determines are necessary to monitor debit cards should be documented and then strictly followed. Strong controls over debit card usage will protect the Charter School from unauthorized or fraudulent transactions and ensure expenses are properly recorded in the accounting system.

Management response
Debit card policies and procedures will be reviewed annually. Approvals will be obtained prior to use of the debit card for all purchases. Documentation will be obtained for all purchases and reviewed on a monthly basis by the finance department. If staff do not comply with the approval and documentation procedure for debit cards, they will not be permitted to use the debit card. Instead, they will be asked to purchase items with personal funds and submit receipts for reimbursement. Approvals will always be required.

Finding 2014-003

Statement of condition
During the period of our audit the Charter School did not retain supporting documentation for cash receipts or properly deposit such funds into the bank account.

Criteria and effect of conditions
Upon request for the support of certain cash deposits, management indicated they did not retain any supporting documentation. In addition, we noted the Charter School held a fundraiser in June, however no proceeds were deposited into the bank account from that event. Management was not able to provide proper documentation reconciling the amounts collected for the event, and stated the funds raised were retained in petty cash to be used for small purchases.

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.

Management response
All documentation for cash receipts will be retained and stored. All cash receipts will be photocopied, coded and deposited into the bank account on a timely basis. Specifically, the fundraising account will be the location for all non-grant funds raised.

Finding 2014-004

Statement of condition
During the period of our audit the Charter School had not been performing formal bank reconciliations since the month of February 2014.

Criteria and effect of conditions
We noted during our audit that management had not been performing formal bank reconciliations since the month of February 2014. Management instead was tracing all transactions on the bank statement to be sure they were recorded in the general ledger. In addition, due to the lack of appropriate bank reconciliations, we noted the Head of School did not review or approve the bank reconciliations as documented in the Charter School's policies and procedures.

Recommendation
We recommend the Charter School perform bank reconciliations as stated in its policies and procedures and ensure that the Head of School reviews and approves those reconciliations.

Management response
Bank reconciliations will be performed monthly, shortly after the end of the month. Reconciling items will be investigated on a timely basis. In addition, the bank reconciliations will be reviewed by the Head of School on a monthly basis.

Finding 2014-005

Statement of condition
During our audit the Charter School was unable to readily locate an up to date Fire Safety Report or Fire Inspection that was filed with the Bureau of Fire Prevention for the year ended June 30, 2014.

Criteria and effect of conditions
The Charter School is required to have a fire inspection which should be performed every school year before December 1st and filed with the Bureau of Fire Prevention before the December 16th due date, per Section 807a of the Education Law. During our audit, we noted the Charter School could not provide a valid fire safety report or fire inspection for the time period being tested of July 1, 2013 through June 30, 2014.

Recommendation
We recommend the Charter School maintain annual documentation of fire inspections which should be performed every school year before December 1st.

Management response
Subsequent to year-end, the Charter School obtained a fire inspection in attempts to obtain a certificate. The Charter School received a Notice of Violation and Hearing from the inspection that was conducted on October 20, 2014. The notice was in regard to the Charter School being unable to produce a Certificate of Fitness. The Charter School was to produce this certificate to the Bureau of Fire Prevention before November 24, 2014. The Charter School did not do so and had to appear for a hearing on December 10, 2014 to answer and defend the allegations. Any penalties that may be assessed are not expected to be material in aggregate, if imposed. The Charter School is moving to a new location in February 2015. The fire inspection will be obtained before moving to the new site.

Finding 2014-006

Statement of condition
The Charter School did not meet the requirement to submit its 2014 audited financial statements to NYSED by November 1, 2014.

Criteria and effect of conditions
In accordance with Section 5.3 of the Charter School's charter agreement, the Charter School is required to submit its annual audited financial statements to NYSED by the following November 1st. The Charter School did not submit its financial statements to NYSED by the deadline or within the grace period provided by NYSED.

Recommendation
We recommend the Charter School improve the condition of its financial records to facilitate the timely completion of the annual audit and submission of financial statements to NYSED in accordance with the deadline.

Management response
Starting in February, 2015, the Charter School has retained an accounting firm and financial records will be improved. Profit and Loss, Balance Sheet and Budget Variance reports will be issued on a monthly basis. Bank and general ledger reconciliations will be performed monthly and payroll will be recorded and allocated appropriately. This should facilitate the timely completion of the annual audit.

2

GLOBAL COMMUNITY CHARTER SCHOOL

AGREED UPON PROCEDURES

YEAR ENDED JUNE 30, 2014

MMB

MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

MMB
MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON CSP FUNDING

Board of Trustees
Global Community Charter School

We have performed the procedures identified below, which were agreed to by the management of Global Community Charter School (the "Charter School") and the New York State Education Department ("NYSED"), solely to assist the specified parties in evaluating the Charter School's assertion to NYSED that it has maintained compliance with the requirements of the CSP grant and Federal and NYSED guidelines in managing the CSP grant.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our results are as follows:

Procedure No. 1: We will obtain the detail of expenditures incurred for the period under review relating to the CSP grant from the Charter School's accounting software and reconcile to the grant revenue recorded by the Charter School. If the CSP grant revenue does not equal the grant expenditures, we will investigate the differences.

> ***Result***
> We obtained the detail of expenditures incurred for the period under review relating to the CSP grant from the Charter School's accounting software and the grant revenue recorded by the Charter School. We observed that the CSP grant revenue equaled the grant expenditures. We also noted the detail of expenditures provided to us for testing differed from the detail of expenditures submitted with the FS-10F.

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

Procedure No. 2: We will obtain the NYSED approved CSP grant award information, including the budget and any amendments, to determine if the revenue and expenditures recorded for the period appear reasonable.

Result
We observed the Charter School's approved FS-10, FS-10F and final expenditure summary, and it appears that revenue and expenditures in the period are reasonable.

Procedure No. 3: We will select a sample of expenditures from the detail obtained in Procedure No. 1.

a. Payroll – We will select 10 items or 10% of the total number of payroll items charged to the grant, whichever is less.

b. Other expenses – We will select 10 items or 10% of the total number of other expense items charged to the grant, whichever is less.

c. Using the above selected items, we will:

   i. Determine if the expenditure is in accordance with the purpose of the grant and that pre-opening expenditures are charged to pre-opening periods.

   ii. Determine if the expenditure falls into an approved budget category.

   iii. Determine if the expenditure was charged to the appropriate fiscal period.

Result
We selected a sample of other expenses, as there were no payroll expenses charged to the grant in the period tested. Based on our testing, we noted expenditures fell into an appropriate budget category and were in accordance with the purpose of the grant and that none of the expenditures were pre-opening expenditures. For two of the seven selections, we observed that the expenditures were incurred subsequent to the grant's budget period ending August 31, 2013. These expenditures were incurred within the overall contract period ending August 31, 2014 and within the Charter School's fiscal year ending June 30, 2014. The remaining expenditures tested were incurred within the appropriate fiscal and budget periods.

WE VALUE YOUR FUTURE

Procedure No. 4: We will obtain FS-25 form(s) submitted to NYSED during the period under review and perform the following:

a. Trace expenditures selected in Procedure No. 3 to requests for reimbursement. Determine that items requested for reimbursement had previously been expended or were expended within a month following the request for reimbursement. If items have not yet been requested for reimbursement, inquire of responsible charter school officials as to the plan for requesting reimbursement, and determine if a receivable is recorded, if appropriate.

b. If FS-25 forms included amounts on Line 4 (Cash Expenditures Anticipated During Next Month), we will select one FS-25 and determine if funds were expended within 1 month following the date of the request and is at least the amount shown on Line 4.

Result

There were no FS-25s filed during the year ending June 30, 2014. The Charter School received the 20% advance in a prior fiscal year and did not request any additional funds during the testing period. We observed the FS-10F filed subsequent to year-end, noting all items were previously expended and a corresponding receivable was recorded as of June 30, 2014. As there were no FS-25s filed in the period of testing, Line 4 (Cash Expenditures Anticipated During Next Month) testing could not be conducted.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Charter School's compliance with the requirements of the CSP grant. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Global Community Charter School and the New York State Education Department, and it is not intended to be and should not be used by anyone other than the specified parties.

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
December 5, 2014

WE VALUE YOUR FUTURE

GLOBAL COMMUNITY CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2014

MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

MMB
MENGEL METZGER BARR & CO. LLP
Certified Public Accountants

February 10, 2015

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, 2014, 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 our auditing procedures 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.

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

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 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. We consider the following deficiencies in the entity's internal control to be material weaknesses:

100 Chestnut Street | Suite 1200 | Rochester, NY 14604 | P 585.423.1860 | F 585.423.5966 | mengelmetzgerbarr.com
Additional Offices: Elmira, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

WE VALUE YOUR FUTURE

Material Auditor Adjustments

As previously identified during our 2013 audit, significant auditor adjustments were necessary to properly state financial statement balances. During May 2014 the services of a financial consultant previously utilized by the Charter School were discontinued. The internal staff who assumed the duties previously performed by the consultant do not have the appropriate financial background or skillset required to perform these duties effectively. Due in part to this transition, we noted various accounts were misstated as a result of these accounts not being properly adjusted to the correct balance during the year and prior to the commencement of the audit. Furthermore, certain revenues and expenses relating to cost-reimbursement grants were not reconciled appropriately in the accounting system. These errors resulted in material auditor adjustments.

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 School throughout the year and greatly improve the internal controls relative to the School. For cost-reimbursement grants, expenditures should be tagged as they are incurred and reconciled to the revenue recorded.

Debit Cards

During our audit, we noted the Charter School uses debit cards at certain vendors for normal, recurring expenses. While debit cards do provide benefits to the Charter School, they can also provide a significant opportunity for fraud if not properly monitored. As part of our audit, we reviewed two months of debit card transactions (a total of 140 transactions) for compliance with internal control procedures in this area, including pre-approval of expenses. Of the transactions tested, 14 had appropriate documentation and approval, 9 had support with no approval documentation, and 31 had appropriate approval documentation, but no support. The remaining transactions had no support or approval documentation.

Recommendation

We recommend management review the written debit card policies in the Financial Policies and Procedures Manual ("FPPM") on an annual basis. The procedures the Charter School determines are necessary to monitor debit cards should be documented and then strictly followed. Strong controls over debit card usage will protect the Charter School from unauthorized or fraudulent transactions and ensure expenses are properly recorded in the accounting system.

WE VALUE YOUR FUTURE

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. We consider the following deficiencies in the entity's internal control to be significant deficiencies:

Cash Receipts

Upon request for the support of certain cash deposits, management indicated they did not retain any supporting documentation. In addition, we noted the Charter School held a fundraiser in June, however no proceeds were deposited into the bank account from that event. Management was not able to provide proper documentation reconciling the amounts collected for the event, and stated the funds raised were retained in petty cash to be used for small purchases.

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.

Bank Reconciliation Procedures

We noted during our audit that management had not been performing formal bank reconciliations since the month of February 2014. Management instead was tracing all transactions on the bank statement to be sure they were recorded in the general ledger. In addition, due to the lack of appropriate bank reconciliations, we noted the Head of School did not review or approve the bank reconciliations as documented in the Charter School's policies and procedures.

Recommendation

We recommend the Charter School perform bank reconciliations as stated in its policies and procedures and ensure that the Head of School reviews and approves those reconciliations.

In addition, during the course of our audit of the financial statements of Global Community Charter School as of June 30, 2014, we observed the Charter School's significant accounting policies and procedures and certain business, financial and administrative practices. As a result of our observations, we suggest you consider the following comment which we do not consider to be a significant deficiency or a material weakness:

WE VALUE YOUR FUTURE

Status of matters included in our letter as of June 30, 2013, dated October 31, 2013:

Finance Minutes

During our audit, we noted that 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.

In-kind Donations

During our audit, we noted the Charter School receives various pro-bono services from unrelated vendors and professionals. Donated materials or in-kind contributions requiring professional skills should, if possible, be valued and recorded in the appropriate period.

Recommendation

We recommend these transactions be communicated to the Outside Consultant and the Director of Operations in a timely manner so they can be properly reflected in the financial statements. This communication should include a description of the transaction, as well as an estimated dollar amount as to the value of the donated goods or services.

Status as of June 30, 2014

We noted pro-bono services with unrelated vendors and professionals were still not recorded in the current year. We recommend the Charter School receive and record an estimated dollar amount as to the value of the donated goods or services it receives.

Procurement Procedures

During our walkthrough of procedures, we noted the following areas where controls were not always followed as documented in the FPPM:

We noted in one disbursement packet there were no packing slips or other support present which indicated the goods were received. It is important the disbursement packets hold all the information as required by the Fiscal Policies and Procedures Manual.

The FPPM requires competitive bidding procedures for purchases exceeding $10,000 in the aggregate. Certain exceptions from these procedures are allowed as documented in the FPPM. We noted one disbursement over $10,000 did not have competitive bids or written evidence as to why no bids were obtained. We recommend the Charter School retain documentation of the quotes received when competitive bidding is required. In situations where competitive bidding is not required, this fact, along with the appropriate reason for exception should be documented on the purchase order or purchase request form.

WE VALUE YOUR FUTURE

Recommendation

We recommend disbursement packets contain all documentation as outlined in the Financial Policies and Procedures Manual. Purchase Requisitions should be completed and approved prior to the procurement of goods when possible. If goods are required to be purchased on short notice, the Charter School should make every effort to ensure the reasons for obtaining approval afterwards are adequately documented. All disbursement packets should contain proof of goods ordered and received, including invoices or other documentation from vendors to support the purchase, which are marked with the appropriate general ledger account, manually signed as approved and paid. Further, the Charter School should retain documentation of the quotes received when competitive bidding is required. In situations where competitive bidding is not required, this fact, along with the appropriate reason for exception should be documented on the purchase order or purchase request form.

Status at June 30, 2014

During our 2014 testing, we noted:

- The Charter School entered a contract in excess of $10,000 for its cleaning services. We requested the three bids that the Charter School is required to collect before making a decision on services. Management could provide us with only two proposals for the cleaning services bidding process. Management noted a third bid was requested but the service provider did not respond to the request.

- Review of expenses and related supporting documentation found the Charter School did not regularly retain packing slips or otherwise document the receipt of goods prior to payment.

We continue to recommend the Board revisit the policies and procedures regarding the Charter Schools controls to ensure that they are consistent with the operational goals of the School. The policies and procedures in place should then be followed.

Expense Reimbursements

The FPPM requires specific approvals for reimbursements to management. There was one reimbursement to the Head of School in which approval from the Board Treasurer prior to the purchase was not obtained.

Recommendation

We recommend the Board revisit this policy regarding prior approval for members of management to ensure it is consistent with the operational goals of the School.

Status as of June 30, 2014

During our testing of expense reimbursements, we noted no reimbursements to management, however other staff purchases were still being made before pre-approval was received. We continue to recommend the Board revisit this policy regarding prior approval of reimbursable expenses to ensure it is consistent with the operational goals of the School.

* * * * *

WE VALUE YOUR FUTURE

We believe that the implementation of these recommendations will improve the Charter School's internal control. 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

WE VALUE YOUR FUTURE

Appendix E: Disclosure of Financial Interest Form

Created Wednesday, September 24, 2014

Page 1

310600861012 GLOBAL COMMUNITY CS

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

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

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

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

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

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

Yes

Thank you.

Appendix F: BOT Membership Table

Created Wednesday, September 24, 2014
Updated Wednesday, October 08, 2014

Page 1

310600861012 GLOBAL COMMUNITY CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Rachael Beard	Chair/President	Yes	Charter School Governance, Technology, Nonprofit Management	2nd; 11/13/2011-6/30/2012; 7/1/2012-6/30/2015	
2	Peter Prosol	Member	Yes	Finance	2nd; 11/13/2011-6/30/2012; 7/1/2012-6/30/2015	
3	Peter Novak	Member	Yes	Business Development, Marketing	1st; 4/15/2012-6/30/2015	
4	Robert Moser	Vice Chair/Vice President	Yes	Technology, Data Analytics, Business Development	1st; 6/1/2012-6/30/2014	
5	Kate McGovern	Secretary	Yes	Legal, Education	2nd; 8/8/2012-6/30/2013; 7/1/2013-6/2016	
6	Chad Weber	Treasurer	Yes	Accounting, Finance	7/1/2013-6/3-/2014	
7	Mary Jilek	Member	Yes	Education, Strategy	2nd; 3/1/2014-6/30/2014; 6/30/2014-6/30/2017	

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

1

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

1

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

15

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

12

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

15

Thank you.

Global Community Charter School
Board Meeting Minutes
July 17, 2013
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on July 17th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:34 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Peter Novak (PN)
Robert Moser (RM)
Absent: Peter Prosol (PP)
Staff: Phyllis Siewiec (PS), Maria Vaz (MV), Yverose Ezrin (YE) and Marlene Lora (ML)
Parent Representative: None
Public: Merrie Frankel (MF)

Public comment
None

Minutes
RB moved to approve the minutes from the last meeting. PN seconded. All in favor. Motion carried.

Parent/Student Handbook
PS, MV, YE and ML reviewed changes to the Parent/Student Handbook.
RM moved to approve the handbook pending minor edits discussed. RB seconded. All in favor. Motion carried.

Employee Handbook
PS, MV, YE and ML reviewed changes to the Employee Handbook. RM moved to approve the handbook pending minor edits discussed. RB seconded. All in favor. Motion carried.

Auditor Decision
RB and MV reported on the status of Auditor bids. KM moved to delegate authority to

RB and the Treasurer to review Auditor bids and select an Auditor by August 1, 2013. PN seconded. All in favor. Motion carried.

Finance Update

MV reviewed the budget. RB moved to open line of credit with TD Bank. RM seconded. All in favor. Motion carried.

RB discussed the formation of a finance working group to explore potential funding streams.

Facilities Update

PS provided an update about two potential facility options. PS will develop a Facilities working group.

Head of School Update

PS reported on attendance and student achievement. YE reported on curriculum supports she is developing.

Adjournment

RB adjourned the meeting at 8:48.

Global Community Charter School
Board Meeting Minutes

August 21, 2013
7:00 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on August 21st in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 7:13 p.m. following a meet and greet with the teachers.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Peter Prosol (PP), Chad Weber (CW)
Absent: Robert Moser (RM), Peter Novak (PN)
Staff: Phyllis Siwiec (PS)
Parent Representative: None
Public: Anna Ly

Public comment
None

Minutes
RB moved to approve the minutes from the last meeting. CW seconded. All in favor. Motion carried.

Finance Committee Report
PS explained edits to the FPP. RB moved to approve the FPP. KM seconded. All in favor. Motion carried.

CW reviewed copier contract proposals. KM moved to approve contracting with Atlantic for copier services. RB seconded. All in favor. Motion carried.

CW reported that the preliminary audit will begin the week of September 9th and the full audit will begin on September 30th.

RB moved to delegate CW to further investigate and approve the retirement plan option. KM seconded. All in favor. Motion carried.

Parent Representative Report

There will be a Welcome Families pot luck celebration on Wednesday, August 28, 2013 at Jackie Robinson Park from 4:00-7:30 p.m. This event will be cancelled if it rains.

Facilities Task Force Report

PS reported on a SSF RFP. PW, together with Joel Scharfer, will explore the possibility of applying for this grant.

Executive Committee Report

RB proposed holding a board retreat, coordinated by a board consultant, to reflect upon/grow from the last school year and strategize for next year. KM will explore possibilities.

Head of School Update

At the next BOT meeting, PS will provide a report on Student achievement results from SY 2012-2013 and also on student demographics. PS reported on student attrition. PS reported on staff development and hiring.

Executive Session

RB moved to enter into Executive Session to discuss a personnel matter at 8:40 p.m. BOT exited Executive Session at 8:55 p.m.

Adjournment

RB moved to adjourn the meeting at 8:56. KM seconded this motion. All in favor. Meeting adjourned.

Global Community Charter School
Board Meeting Minutes
September 18, 2013
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on September 16th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:50 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM), Peter Novak (PN), Chad Weber (CW)
Via Skype: Peter Prosol (PP)
Staff: Phyllis Siwiec (PS)
Parent Representative: None
Public: None

Public comment
None

Minutes
RB moved to approve the minutes from the last meeting. RM seconded. All in favor. Motion carried.

Last month's action items
Going forward, we will implement a standing agenda item to check-in on action items developed out of the previous meeting.

Executive Session
RB moved to enter into Executive Session at 6:52 p.m. to discuss personnel matters. BOT exited Executive Session at 7:11 p.m.

Finance Committee Report
The preliminary Audit began last Monday; there are no significant issues. The full Audit begins the first week of October. CW reviewed the budget. CW reported on preliminary

discussions with T.D. Bank regarding the potential opening of new accounts. CW reported on retirement plan options.

Parent Representative Report
None

Facilities Task Force Report
PS reported that we were unable to apply for the SSF grant. Mt. Zion Church Board voted to extend our lease for one year. However the lease is not extended as that still needs to be worked out with GCCS, Mt. Zion representatives and both sets of lawyers. PS and Jeremy are continuing to explore facilities options. The Kalwell wall is installed. Inspectors visited the school and necessary improvements are being made.

Executive Committee Report
RB provided an update on Board Recruitment. RB will invite potential candidates to our next meeting.

RB moved to reschedule our next meeting from 10/16/2013 to 10/23/2013. RM seconded this motion. All in favor. Motion carried.

Head of School Update
PS reported on academic assessments from SY 2012-2013, on a visit from Bill Clarke from the NYSED Charter School Office and on initial student attendance. BOT discussed an alternate presentation of assessment data to best understand student movement.

Adjournment
RB moved to adjourn the meeting at 9:17. KM seconded this motion. All in favor. Meeting adjourned.

Global Community Charter School
Board Meeting Minutes
October 23, 2013
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on October 23rd in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:37 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM)
Via phone: Chad Weber (CW)
Absent: Peter Novak (PN), Peter Prosol (PP)
Staff: Phyllis Siwiec (PS), Marlene Lora (ML), Rachel Riebling, CPA (RR)
Parent Representatives: Cortrell Holt (CW), Melissa Jesurum (MJ)
Public: Shawn Bayer, BOT candidate (SB)

Meeting attendees introduced themselves.

Public comment
None

Finance Committee Report
CW reviewed draft Audit materials; we received "a clean opinion." A few revisions need to be made before the audit is due to the state on November 1, 2013.

CW reported that our financials for September look good.

CW is speaking with T.D. Bank about obtaining a small line of credit.

Minutes
RM moved to approve the minutes from the last meeting. RB seconded. All in favor. Motion carried.

Last month's action items

KM sought updates on last month's action items. RB worked with ML to upload all but three operating documents to our Google drive and CW uploaded financial documents. PN (via email) introduced a Columbia Business School intern who will assist in aligning GCCS' needs with resources and opportunities connected to Columbia University.

Parent Representative Report

CH reported that the school year got off to a very well organized start. MJ reported that the first PAPA meeting was well attended (40 new parents). PAPA discussed having a Change the World day in lieu of a Halloween celebration. The next PAPA meeting will take place November 14th; teachers and BOT are welcome to attend. MJ, PS and ML discussed developing the after school program.

Facilities Task Force Report

PS reported on a meeting with Mt. Zion Church on October 16, 2013 regarding the school facility. Mt. Zion will finalize their decision on the 3 year lease extension by 11/15/13. The Facilities Task Force will continue to explore long and short term facility options.

Academic Committee Report

The Education and Accountability Committee will meet before the next meeting.

Executive Committee Report

PS and RB will coordinate a recruitment event for a BOT member in the education sector.

KM has reached out to a few potential Board consultants and will circulate consultant proposals prior to the next meeting.

KM and RB met with BOT members from Family Life Academy Charter School who have offered to serve as a "mentor" Board and have invited us to attend one of their BOT meetings.

Head of School Update

PS spoke about Professional Development to take place around STEM and reviewed the Attendance Report and the F&P Benchmark Assessments.

BOT entered Executive Session at 8:59 p.m. to discuss personnel issues. BOT exited Executive Session at 9:35 p.m.

Adjournment

RB moved to adjourn the meeting at 9:35. KM seconded this motion. All in favor. Meeting adjourned.

Global Community Charter School
Board Meeting Minutes

November 20, 2013
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on November 20th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:31 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM), Chad Weber (CW)
Absent: Peter Novak (PN), Peter Prosol (PP), Melissa Jesurum (MJ)
Staff: Phyllis Siwiec (PS)
Parent Representative: Cortrell Holt (CH)
Public: Chris Sweeney (CS), Columbia Business School non-profit board leadership intern

Public comment
CS introduced himself to the BOT.

Minutes
RM moved to approve the minutes from the last meeting. RB seconded. All in favor. Motion carried.

Prospective BOT member
BOT discussed the candidacy of Shawn Bayer. RB nominated Shawn Bayer to join the BOT. CW seconded this nomination. All in favor.

RB moved for approval of the following resolution:

The GCCS BOT voted to select Shawn Bayer as a candidate to its BoT, with a class 2 membership for a one year term, Nov 2013 - June 2014, with renewal as a 3-year term in July at our June Annual meeting, pending approval by SED. The resolution approving Shawn Bayer is formally adopted upon SED's approval.

KM seconded this motion. All in favor. Motion carried.

Board Consultant Proposals
BOT reviewed board consultant proposals. BOT will prioritize board recruitment and will then enlist a BOT consultant.

Parent Representative Report
CH reported on the PAPA meeting last Thursday which was conducted in Spanish and English for roughly 40 parents. Topics covered included homework support.

CH is the Parent representative who will serve on the Facilities committee.

CH reported that for Change the World Day students were encouraged to interview community members who are making a change in the community; this was a very successful activity. Community members also came to the school and spoke with the students.

PAPA will meet on the second Thursday of each month.

Finance Committee Report
CW opened an escrow account and is working on opening a line of credit.

CW consulted the employee handbook regarding retirement plans; we are not required to provide this though we may in the future.

CW confirmed that we submitted our audit statements on time. We had a clean opinion.

CW reported on our current balance sheet.

Facilities Task Force Report
RB reported on a Facilities Task Force meeting held on 11/11/2013. Shawn Bayer was appointed to chair the Task Force. The short term goal of this task force is to secure a facility for 75 3rd graders and 50 2nd graders by August 2014. Shawn met with Jeremy on 11/15/2013. Shawn met with PS and CH on 11/19/2013 to discuss next steps. PS located a potential space for 2 years. Shawn will look at space on 11/25/2013.

Mt. Zion unofficially approved a three year lease extension.

Education Accountability Task Force Report
KM reported that the Education Accountability Task Force met and discussed the vision

for the task force which in the short term will involve recruiting new task force members and developing academic goals.

BOT discussed aspirational academic standards.

Executive Committee Report
RB reviewed using Google drive.

Head of School Report
PS reported on student attendance, recruitment, academic progress. PS would like to start the school year in August next year.

On 12/13 GCCS will have Friday the 13th Holiday Party hosted by staff.

Adjournment
RB moved to adjourn the meeting at 8:34. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes

December 18, 2013
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on December 18th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:53 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM), Chad Weber (CW)
Absent: Peter Prosol (PP), Cortrell Holt (CH), Shawn Bayer (SB)
Via Skype: Peter Novak (PN)
Staff: Phyllis Siwiec (PS)
Parent Representative: Melissa Jesurum (MJ)
Public: Chris Sweeney (CS), Columbia Business School non-profit board leadership intern; Regina Lee (RL)

Public comment
None.

Minutes
RB moved to approve the minutes from the last meeting. RM seconded. All in favor. Motion carried.

Parent Representative Report
MJ reported on a successful field trip to City College. Parent Representatives have distributed contact sheets to families and plan to be in touch around topics such as homework, penmanship and after-school options.

Columbia Internship Report
CS has begun to identify resources available at Columbia and plans to meet with Marlene Lora.

Finance Committee Report

CW reported that he will monitor the budget at an adjusted enrollment. He is also keeping an eye on our Facilities budget. CW worked with MAGii to develop a retirement fund for the teachers (to which we won't presently contribute).

Facilities Task Force Report

RB reported on current and future facilities. The Facilities Task Force met with Mt. Zion regarding their use of school space on 12/22 as per the lease agreement. PS reported on current facility repairs.

Education Accountability Task Force Report

KM reported that the task force will amend our current education plan to include achievement goals and performance promotion standards (Benchmark 1). PS has recruited additional task force members. KM will circulate materials for review prior to January meeting.

Executive Committee Report

RB reported on BOT recruitment. RB introduced prospective BOT member, Regina Lee who shared her background. RB and PS are planning a BOT recruitment event to be held 1/28 at the school and then possibly at a nearby cafe to debrief.

Head of School Report

PS reported on attendance; she noted that days where the DOE schools aren't open are poorly attended. PS is being very proactive about encouraging attendance; MJ agrees this proactive approach is necessary and effective.

PS reported on F&P assessments and the 100 book challenge. PS reported high attendance at Parent/Teacher conferences. PS reported on successful implementation of student portfolios.

Executive Session

RB moved to enter into Executive Session at 8:03 to discuss personnel issues. RB moved to exit Executive Session at 8:57.

Adjournment

RB moved to adjourn the meeting at 8:57. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject

to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes

January 15, 2014
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on January 15th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:45 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Peter Novak (PN), Chad Weber (CW)
Via Skype: Robert Moser (RM)
Staff: Phyllis Siwiec (PS)
Parent Representative: Cortrell Holt (CH)
Absent: Melissa Jesurum (MJ)
Public: None

Public comment
None.

Minutes
PN moved to approve the minutes from the last meeting. RB seconded. All in favor. Motion carried.

Parent Representative Report
CH reported on the PAPA meeting. The parents are interested in the future facility as well as a summer program affiliated with the school which addresses recreation and academic enrichment. Parents also expressed an interest in penmanship and the amount of homework assigned. PS implemented homework guidelines with the teachers in response to parents' concerns which CH noted are being well received. The next PAPA meeting is scheduled for Thursday, January 23, 2014.

Columbia Internship Report
None.

Finance Committee Report
CW reported on the budget and reviewed the payroll expenses.

Facilities Task Force Report

RB reported that SB has chosen not to join the BOT, but wishes to remain involved in the Facilities task force. PN reported that Thomas Campbell will meet with the Facilities Committee. RB reported on a Facilities meeting during which Steve Williams provided some updates on a few potential facilities. RB provided an update on the lease for the current facility which is still pending. RB provided maintenance updates for the current facility.

Education Accountability Task Force Report

PS recruited new members to the task force which is scheduled to meet at GCCS on Wednesday, January 22 at 6:00 p.m. in Phyllis' office.

Executive Committee Report

RB will circulate an e-vite for the Care and Share mixer.

Head of School Report

PS reported on the "Care and Share" mixer which will take place at nearby *Il Caffe Latte* on Tuesday, January 28th from 6:30-8:30 p.m. to generate community interest in volunteering with GCCS. PS shared that the West Harlem Development Corporation is coming to the school from 2:00-3:00 on Friday, January 17th. PN and PS reported on other potential visitors to the school. PS reported on attendance and assessments. PS reported on the need to hire a Business Manager.

Adjournment

RB moved to adjourn the meeting at 8:40. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes

February 26, 2014
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on February 26th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:38 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM), Peter Novak (PN)
Absent: Melissa Jesurum (MJ), Phyllis Siwiec (PS), Chad Weber (CW)
Staff: Steve Williams, Business Manager (SW)
Parent Representative: Cortrell Holt (CH)
Public: Chris Swinney (CS) Columbia Business School non-profit board leadership intern, Mary Jilek

Public comment
None.

Minutes
PN moved to approve the minutes from the last meeting. RB seconded. All in favor. Motion carried.

Parent Representative Report
CH reported on a PAPA meeting with Wediko regarding bullying. Wediko will work with students and parents to reform reactions to bullying.

Columbia Internship Report
CS reported on his progress in mining Columbia's network for resources that could benefit GCCS. CS is exploring facilities, funding and BOT recruitment options. CS will look into potential arts and grant-writing resources at Columbia. He will provide a final report at the end of March for review during the April meeting.

PN reported on a Social Enterprise networking mixer at Columbia Business School that he, SW and PS attended.

Finance Committee Report

SW reported on the budget which SW and CW are working to confirm.

Facilities Task Force Report
RB reported on a Facilities call. SW provided an update on potential institutions.

Education Accountability Task Force Report
KM reported that the scheduled task force meetings were cancelled due to school/after school closings. The meeting will be rescheduled to develop goals and review reading levels.

Executive Committee Report
PN reported that we will conduct a 360 degree HOS evaluation. The BOT will conduct its HOS evaluation at the next BOT meeting.

RB reminded that NYSED will conduct a check-in visit on March 31st.

Head of School Report
SW reported on attendance and commented on snow days.

SW reported on fundraising strategy.

Adjournment
RB moved to adjourn the meeting at 8:23. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes
March 19, 2014
6:30 pm - 8:30 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on March 19th in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:48 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Peter Novak (PN), Chad Weber (CW)
Skype: Robert Moser (RM)
Staff: Phyllis Siwiec (PS), Steve Williams (SW)
Parent Representative: Cortrell Holt (CH)
Absent: Melissa Jesurum (MJ)
Public: Mary Jilek (MJ), Annie Flores (AF)

Public comment
None.

Minutes
PN moved to approve the minutes from the last meeting. CW seconded. All in favor. Motion carried.

Board Candidate
The GCCS BOT voted to select Mary Jilek as a candidate to its BoT, with a class 2 membership for a term from March - June 2014, with renewal as a 3-year term in July at our June Annual meeting, pending approval by SED. The resolution approving Mary Jilek is formally adopted upon SED's approval.

Parent Representative Report
CH reported on the last PAPA meeting where they discussed a May Spring Fest fundraiser featuring games, face painting, raffles, food and fun to be held on the 9th, 10th or 16th at an off-site location. The BOT can assist with preparation for the event by providing raffle items. PN will attend (remotely) the next meeting to plan the May Spring Fest.

The next Open House will take place Thursday March 27th at 9 a.m.

Parents are seeking information about next year's Third Grade.

Columbia Internship Report
None.

Finance Committee Report
CW reported on the updated, accurate budget.

Facilities Task Force Report
RB provided a high level update on current and future facilities. SW reported on the configuration of one potential facility. PN will join the Facilities Task force. GCCS will send a facilities update letter to parents on 3/20/2014 and will hold a meeting to address their concerns in April as well.

Education Accountability Task Force Report
KM reported on the Charter School Goals drafting and reading levels data.

Governance Report
PN reported on HOS mid-term evaluation. The next BOT meeting will be extended to 3 hours to undertake evaluations of BOT and HOS.

RB reported on continued BOT recruitment efforts.

Executive Committee Report
The Executive Committee will have a monthly check-in call prior to the monthly BOT meeting.

Head of School Report
PS reported on assessments, attendance, and students at academic risk.

Adjournment
RB moved to adjourn the meeting at 9:16. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter School are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may

reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes
April 23, 2014
6:00 pm - 9:00 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on April 23rd in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:15 p.m.

Roll call
In attendance: Rachael Beard (RB), Kate McGovern (KM), Robert Moser (RM), Peter Novak (PN), Chad Weber (CW)
Staff: Phyllis Siwiec (PS), Steve Williams (SW)
Parent Representatives: Melissa Jesurum (MJ), Cortrell Holt (CH)
Public: Mary Jilek (MJ), Annie Flores (AF), Chris Swinney (CS)

Public comment
None.

Minutes
PN moved to approve the minutes from the last meeting. RM seconded. All in favor. Motion carried.

Employee Handbook Amendment & Calendar
PN moved to approve the proposed SY 2014-2015 calendar and the proposed amendment to the Employee Handbook concerning Vacation Days pending slight revision to clarify intended meaning. CW seconded. All in favor.

Parent Representative Report
MJ attended the last PAPA meeting where the Spring Fair location was discussed; the location is still to be determined.

Fundraising Task Force Report
PN reported on the task force's proposal that the school hire a fundraiser. PN also reported on the BOT's contributions of raffle prizes for the Spring Fair.

Columbia Internship Report

CS reported on his findings of resources at Columbia University that could support GCCS in fundraising, Board Development/Membership, Facilities, Strategic Planning, tutoring, student development, teacher development, and legal assistance.

Finance Committee Report

CW reported on the current budget and our draft 990 form. KM moved to approve the draft 990 form pending thorough review and sign off from the Finance Committee. RM seconded. All in favor. Motion carried.

Magi will present to the teachers about 401k retirement investing on April 30th.

Facilities Task Force Report

SW reported on engineers' inspection of the fire escapes. SW reported on discussions with potential facilities and Civic Builders.

Education Accountability Task Force Report

KM reported on Charter School Goals drafting. RB moved to approve the Charter Specific Goals pending Education Accountability Task Force's decision on the % of parents/caregivers who will express satisfaction with the school. PN seconded. All in favor.

Executive Committee Report

In preparation for the annual meeting in June, task forces will review Charter School Performance Framework and identify which items they will take ownership of tracking.

Head of School Report

PS reported on student promotion, proposed supports for 3rd grade (socio-emotional, instrumental music and athletic programs), attendance, and enrollment. BOT discussed retention of registered students.

Governance Report

The BOT undertook a self evaluation, identifying strengths and weaknesses.

BOT entered into executive session to discuss a personnel issue.

Adjournment

RB moved to adjourn the meeting at 10:42. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes

May 21, 2014
6:30 pm - 8:00 pm

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on May 21st in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 6:37 p.m.

Roll call
In attendance: Rachael Beard (RB), Mary Jilek (MJ), Kate McGovern (KM), Peter Novak (PN), Chad Weber (CW)
Via Skype: Robert Moser (RM)
Staff: Phyllis Siwiec (PS), Steve Williams (SW)
Absent: Melissa Jesurum (MJ), Cortrell Holt (CH)
Public: Annie Flores (AF)

Public comment
None.

Minutes
RB moved to approve the minutes from the last meeting. PN seconded. All in favor. Motion carried.

Board Candidate
The GCCS BOT voted to select Annie Flores as a candidate to its BoT, with a class 1 membership for a term from May 2014-June 2016. The resolution approving Annie Flores is formally adopted upon SED's approval.

Fundraising Task Force Report
PN reported on developments in planning the Spring Fair to be held June 6, 2014 from 3:00-7:30 p.m. at GCCS. The fair will feature activities, games, food, students' goods for sale, a raffle, and student performances. Going forward, PN and MJ will co-chair the Fundraising Task Force and will present a strategic fundraising plan at our annual BOT meeting.

Parent Representative Report
None.

Governance Report
RB reported on the draft agenda for our annual BOT meeting. BOT discussed whether to split the meeting into two sessions.

Finance Committee Report
CW reviewed our budget. CW and SW are working on the SY 2014-2015 budget.

Facilities Task Force Report
RB provided updates on potential facilities.

Education Accountability Task Force Report
KM reported on the parent satisfaction survey to be administered before year end. The task force is also working on drafting Arts goals and a new anti-bullying policy and developing a system to track the IB application process.

Head of School Report
PS reported on attendance. BOT discussed strategies for communicating the importance of attendance to parents. PS reported on Harvard Graduate School of Education Think Tank on Global Education where, among other valuable takeaways, she developed partnerships with elementary schools in Australia, India, and China. PN led discussion around potential projects for a Columbia Business School student collaborator for the upcoming year. BOT reviewed and approved agreement letters for teachers and behavior specialists.

Adjournment
RB moved to adjourn the meeting at 8:47. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

Global Community Charter School
Board Meeting Minutes
June 21, 2014
9:30 a.m. - 3:30 p.m.

Minutes of a regularly scheduled meeting of the Board of Trustees (BOT) for Global Community Charter School (GCCS) held on June 21st in the school building at 421 W. 145th St., New York, NY

Call to order
Rachael called the meeting to order at 9:37 a.m.

Roll call
In attendance: Rachael Beard (RB), Annie Flores (AF), Mary Jilek (MJ), Kate McGovern (KM), Robert Moser (RM), Peter Novak (PN), Chad Weber (CW)
Staff: Phyllis Siwiec (PS), Steve Williams (SW), Marlene Lora (MW)
Absent: Melissa Jesurum (MJ), Cortrell Holt (CH)
Public: ADP representative, John Estrada

Public comment
None.

Minutes
RB moved to approve the minutes from the last meeting. RM seconded. All in favor. Motion carried.

Review of the year
PS reported on attendance, summer reading, current and forecasted enrollment and teacher retention.

Health Care Contract
BOT discussed health care contract bids. ADP presented on their ADP Total Source program for contract consideration. RB moved to approve ADP Total Source. MJ seconded. All in favor. Motion passed.

Facilities
Steve presented on Facilities. RB moved to approve the new facility lease terms pending certain stipulations. CW seconded. All in favor. Motion passed.

Executive Session
The BOT entered into Executive Session at 1:19 p.m. to discuss personnel. The BOT exited out of Executive Session at 1:54 p.m.

Finance Committee

CW reviewed the budget. PN and MJ reported on fundraising strategy. RM moved to approve the budget pending the addition of a grant line item and modified teacher salaries. KM seconded. All in favor. Motion carried.

Election of Board Candidates and Officers

PN moved to approve renewal of MJ, RM and CW (CW will serve a month to month term). RB seconded. All in favor. Motion carried.

Head of School Contract

RB moved to approve HOS contract. AF seconded. All in favor. Motion carried.

PYP Training

PS presented on the IB authorization process.

Adjournment

RB moved to adjourn the meeting at 3:42. KM seconded this motion. All in favor. Meeting adjourned.

All trustee meetings for the Global Community Charter school are open meetings subject to the NYS open meetings law. While we encourage public participation and provide a designated time for public comment, individuals are limited to two minutes total of public comment each, unless the Board asks for additional feedback. All trustees and members of the public must abide by Global Community Charter School norms around professionalism and civility in their comments, these norms can be found in our school handbook. Complaints against a specific employee or public comments that may reveal confidential information will, consistent with the open meetings law, be handled through our dispute resolution process or may be heard in executive session.

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

Created Tuesday, September 09, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/865d6537057ef9939fb19957b6bc25a7695f5b87/

Page 1

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

1. Trustee Name:

Peter Prosol

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

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

No

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

No

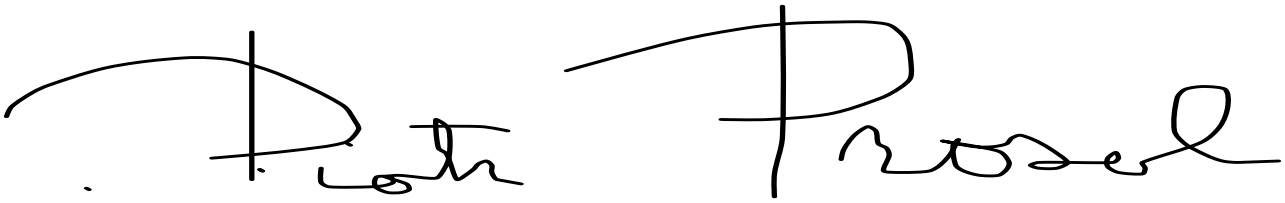
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee



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

Created Thursday, September 04, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/b2bbe3f97669d81f572206781aadd6671d3294c4/

Page 1

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

1. Trustee Name:

Robert Moser

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Vice Chair/Vice President

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

No

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

No

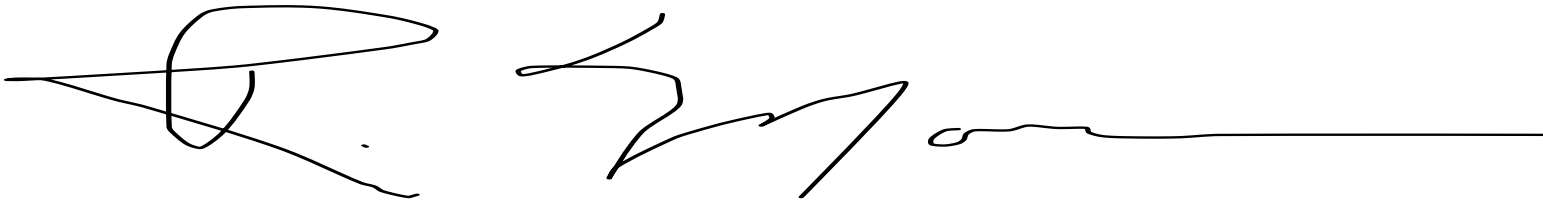
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee



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

Created Thursday, September 04, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/ee9fe5ff22c8c8f4cc78dcf54b9062dbf778c9a5/

Page 1

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

1. Trustee Name:

Mary Jilek

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

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

No

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

No

Signature of Trustee

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

Created Sunday, September 07, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/370d419de9277a04971ff7f75f806f5c9a1d6cc6/

Page 1

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

1. Trustee Name:

Rachael Beard

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

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

No

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

No

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

No

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

No

Signature of Trustee

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

Created Sunday, September 07, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/8b7df5d81a1ac01fa1d44945bab4dbcd8c345df8/

Page 1

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

1. Trustee Name:

Peter Novak

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

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

No

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

No

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

No

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

No

Signature of Trustee

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

Created Sunday, September 07, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/2b2bce7a24f35808700b9e05e18fd2b85cfc5f34/

Page 1

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

1. Trustee Name:

Chad Weber

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

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

No

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

No

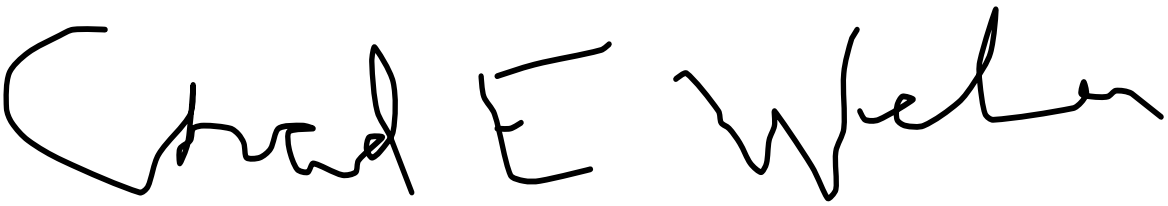
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee



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

Created Monday, September 08, 2014

https://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/855c28c67c12b56ea9db24a90fe5201671462732/

Page 1

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

1. Trustee Name:

Katherine McGovern

2. Charter School Name:

Global Community Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address	[redacted]
4. *Your Home Address: | City/State	[redacted]
4. *Your Home Address: | Zip	[redacted]

5. *Your Business Address

5. *Your Business Address | Street Address	[redacted]
5. *Your Business Address | City/State	[redacted]
5. *Your Business Address | Zip	[redacted]

6. *Daytime Phone Number:

[redacted]

7. *E-mail Address:

[redacted]

8. Select all positions you held on Board:

(check all that apply)

- Secretary

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

No

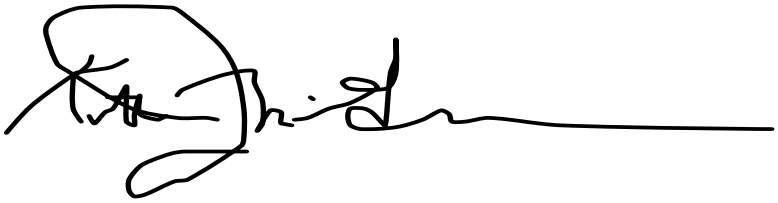
10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

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

No

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

No

Signature of Trustee