

Application: Challenge Preparatory Charter School

mike estep - mrestep@challengecharterschools.org
2020-2021 Annual Report

Summary

ID: 0000000157

Status: Annual Report Submission

Last submitted: Jul 29 2021 05:56 PM (UTC)

Entry 1 School Info and Cover Page

Completed - Oct 27 2021

[Instructions](#)

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within Annual Report portal. When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2020-2021 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2021)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

CHALLENGE PREPARATORY CHARTER SCHOOL 342700860990

a1. Popular School Name

Challenge Prep

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

NEW YORK CITY CHANCELLOR OF EDUCATION

c. DISTRICT / CSD OF LOCATION

CSD #27 - QUEENS

d. DATE OF INITIAL CHARTER

2/2010

e. DATE FIRST OPENED FOR INSTRUCTION

8/2010

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

MISSION STATEMENT

The mission of Challenge Preparatory Charter School (Challenge) is to prepare students from the greater Far Rockaway community to excel academically, to demonstrate mastery of the NYS and Common Core Learning Standards and to achieve their career aspirations. Challenge cultivates and supports the intellectual, aesthetic, social, emotional and ethical development of its students and prepares them to be responsible 21st century citizens. To accomplish its mission, Challenge offers a rigorous instructional program in a safe, supportive, technology-infused and data-enriched school environment.

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

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school’s mission and goals, are core to the school’s overall design, and are critical to its success.

| | |
|-------|--|
| KDE 1 | Challenge Prep employs a balance of teacher centered and student-centered instruction, with both direct instruction and project-based instruction incorporating hands-on and student led activities and small student grouping and regrouping and, in the middle school, blended learning and flipped classroom instruction. |
| KDE 2 | Challenge Prep has a school-wide data culture where student needs are identified based on analysis of student exam data and teacher-observations, to determine the appropriate balance between direct instruction and student centered activities. The data culture supports differentiated learning. |
| KDE 3 | Challenge Prep differentiates instruction. Challenge Prep’s teachers—in coordination with |

| | |
|--------|--|
| | administrators, parents and Special Education, ELL and counseling staff— assess each student’s instructional needs on a continual basis and administer appropriate instructional interventions at appropriate times. |
| KDE 4 | Challenge Prep utilizes the workshop model to deliver balanced, Common Core State Standards (CCSS)- aligned curricula in all subjects in the elementary school. This model supports the School’s balanced educational approach and builds capacity in teachers to differentiate instruction in a classroom of heterogeneous learners. The model facilitates differentiated instruction at Challenge Prep. |
| KDE 5 | In the middle school, Challenge Prep utilizes blended learning as the primary vehicle for delivering instruction in core content areas. Blended learning is a formal education program in which a student learns at least in part through online delivery of content and instruction with some element of student control over time, place, path or pace. While still attending a “brick-and-mortar” school structure, in this case Challenge Prep’s middle school, face-to-face classroom methods are combined with computer-mediated activities. |
| KDE 6 | (No response) |
| KDE 7 | (No response) |
| KDE 8 | (No response) |
| KDE 9 | (No response) |
| KDE 10 | (No response) |

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

www.challengecharterschools.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)

936

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)

906

k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8, 9

l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2021-2022?

| | |
|--|--------------|
| | Yes, 4 sites |
|--|--------------|

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|--|--------------|--------------|--|--|
| Site 1 | 710 Hartman Lane, Far Rockaway, NY 11691 | 718-327-1352 | NYC CSD 27 | K-3 | No |

m1a. Please provide the contact information for Site 1.

| | Name | Work Phone | Alternate Phone | Email Address |
|---|------------------|--------------|-----------------|--|
| School Leader | Nicole Griffin | 718-327-1352 | 646-919-7338 | ngriffin@challengecharterschools.org |
| Operational Leader | Venessa Lynch | 718-327-4040 | 718-510-2680 | vfoster@challengecharterschools.org |
| Compliance Contact | Michael R. Estep | 718-327-4040 | 718-473-4719 | mrestep@challengecharterschools.org |
| Complaint Contact | Dr. Les Mullings | 718-327-1352 | 646-789-1303 | lsimullings@challengecharterschools.org |
| DASA Coordinator | Nicole Griffin | 718-327-1352 | 646-919-7338 | ngriffin@challengecharterschools.org |
| Phone Contact for After Hours Emergencies | Nicole Griffine | 718-327-1352 | 646-919-7338 | ngriffin@challengecharterschools.org |

m1b. Is site 1 in public (co-located) space or in private space?

Private Space

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

Site 1 Certificate of Occupancy (COO)

[710 Hartman Lane CO Document.pdf.pdf](#)

Filename: 710 Hartman Lane CO Document.pdf.pdf **Size:** 114.4 kB

Site 1 Fire Inspection Report

[710 Hartman Lane Fire Permit 1 2020 AR \(1\).pdf](#)

Filename: 710 Hartman Lane Fire Permit 1 2020 AR (1).pdf **Size:** 261.5 kB

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|---|--------------|--------------|--|--|
| Site 2 | 1526 Central Avenue, Far Rockaway, NY 11691 | 718-327-1352 | NYC CSD 27 | 4-5 | No |

m2a. Please provide the contact information for Site 2.

| | Name | Work Phone | Alternate Phone | Email Address |
|---|------------------|--------------|-----------------|--|
| School Leader | Nicole Griffin | 718-327-1352 | 646-919-7338 | ngriffin@charterschools.org |
| Operational Leader | Venessa Lynch | 718-327-4040 | 718-510-2680 | vfoster@charterschools.org |
| Compliance Contact | Michael R. Estep | 718-327-4040 | 718-473-4719 | mrestep@charterschools.org |
| Complaint Contact | Dr. Les Mullings | 718-327-1352 | 646-789-1303 | lsimullings@charterschools.org |
| DASA Coordinator | Nicole Griffin | 718-327-1352 | 646-919-7338 | ngriffin@charterschools.org |
| Phone Contact for After Hours Emergencies | Nicole Griffin | 718-327-1352 | 646-919-7338 | ngriffin@charterschools.org |

m2b. Is site 2 in public (co-located) space or in private space?

Private Space

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m2d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

Site 2 Certificate of Occupancy (COO)

[1526 Central Avenue CO Document.pdf.pdf](#)

Filename: 1526 Central Avenue CO Document.pdf.pdf **Size:** 119.6 kB

Site 2 Fire Inspection Report

[1526 Central Ave Fire Letter AR R.pdf](#)

Filename: 1526 Central Ave Fire Letter AR R.pdf **Size:** 129.7 kB

School Site 3

m3. SCHOOL SITES

Please provide information on site 3 for the upcoming school year.

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|--|--------------|--------------|--|--|
| Site 3 | 1279 Redfern Ave, Far Rockaway, NY 11691 | 347-990-1875 | NYC CSD 27 | 6-8 | 6-8 |

m3a. Please provide the contact information for Site 3.

| | Name | Work Phone | Alternate Phone | Email Address |
|---|------------------------|--------------|-----------------|--|
| School Leader | Mavgar Mondesir-Gordon | 347-990-1875 | 646-919-7162 | mmondesir@challengecharterschools.org |
| Operational Leader | Venessa Lynch | 718-327-4040 | 718-510-2680 | vfoster@challengecharterschools.org |
| Compliance Contact | Michael R Estep | 718-327-4040 | 718-473-4719 | mrestep@challengecharterschools.org |
| Complaint Contact | Dr. Les Mullings | 718-327-1352 | 646-789-1303 | lsimullings@challengecharterschools.org |
| DASA Coordinator | Kareen Armstrong | 347-990-1875 | 718-327-4040 | karmstrong@challengecharterschools.org |
| Phone Contact for After Hours Emergencies | Mavgar Mondesir-Gordon | 347-990-1875 | 646-919-7162 | mmondesir@challengecharterschools.org |

m3b. Is site 3 in public (co-located) space or in private space?

Private Space

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m3d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 3 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

Site 3 Certificate of Occupancy (COO)

[12-79 Redfern Ave CO Document.pdf.pdf](#)

Filename: 12-79 Redfern Ave CO Document.pdf.pdf **Size:** 113.8 kB

Site 3 Fire Inspection Report

[12-79 Redfern Ave Fire Letter AR.pdf](#)

Filename: 12-79 Redfern Ave Fire Letter AR.pdf **Size:** 84.4 kB

School Site 4

m4. SCHOOL SITES

Please provide information on Site 4 for the upcoming school year.

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|--|--------------|--------------|--|--|
| Site 4 | 1520 Central Ave, Far Rockaway, NY 11691 | 347-990-1875 | NYC CSD 27 | 9-10 | 9-10 |

m4a. Please provide the contact information for Site 4.

| | Name | Work Phone | Alternate Phone | Email Address |
|---|------------------------|--------------|-----------------|--|
| School Leader | Mavgar Mondesir-Gordon | 347-990-1875 | 646-919-7152 | mmondesir@challengecharterschools.org |
| Operational Leader | Venessa Lynch | 718-327-4040 | 718-510-2680 | vfoster@challengecharterschools.org |
| Compliance Contact | Michael R Estep | 718-327-4040 | 718-473-4719 | mrestep@challengecharterschools.org |
| Complaint Contact | Dr. Les Mullings | 718-327-1352 | 646-789-1303 | lsimullings@challengecharterschools.org |
| DASA Coordinator | Kareen Armstrong | 347-990-1875 | 718-327-4040 | karmstong@challengecharterschools.org |
| Phone Contact for After Hours Emergencies | Mavgar Mondesir-Gordon | 347-990-1875 | 646-919-7162 | mmondesir@challengecharterschools.org |

m4b. Is site 4 in public (co-located) space or in private space?

Private Space

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m4d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 4 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

Site 4 Certificate of Occupancy (COO)

[CPCS 15-20 Central Ave_TCO.pdf](#)

Filename: CPCS 15-20 Central Ave_TCO.pdf **Size:** 52.8 kB

Site 4 Fire Inspection Report

[1520 Central Avenue AR CO Fire Explanation 2021.pdf](#)

Filename: 1520 Central Avenue AR CO Fire Explanation 2021.pdf **Size:** 115.2 kB

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?

(No response)

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

| | |
|-----------------|--|
| Name | Michael R Estep |
| Position | Senior Advisor |
| Phone/Extension | 718-327-4040 |
| Email | mrestep@challengecharterschools.org |

p. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:


Yes

q. Our signatures (Executive Director/School Leader/Head of School and Board President) 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. Click **YES to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).**

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Oct 27 2021

Thank you.



Entry 3 Progress Toward Goals

Completed - Oct 27 2021

Instructions

Regents, NYCDOE, and Buffalo BOE-authorized charter schools

For the 2020-2021 school year, any academic or organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing,

surveying, and other usual practices should be reported as “N/A”. **Deadline is November 1, 2021.**

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

Board of Regents-authorized and NYCDOE-authorized charter schools only.

Complete the tables provided. List each goal and measure as contained in the school’s currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2021.

1. ACADEMIC STUDENT PERFORMANCE GOALS

For the 2020-2021 school year, any academic goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.

2020-2021 Progress Toward Attainment of Academic Goals

| | Academic Student Performance Goal | Measure Used to Evaluate Progress Toward Attainment of Goal | Goal - Met, Not Met or Unable to Assess | If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable |
|--|-----------------------------------|---|---|---|
| | | | | |

| | | | | |
|-----------------|--|-----|--|--|
| Academic Goal 1 | 1. Each year, Challenge Prep will show progress towards achieving 75% of its 3rd-8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on the NYS ELA exam | N/A | | |
| Academic Goal 2 | 2. Each year, Challenge Prep will show progress towards achieving 75% of its 3rd-8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on the NYS Mathematics exam. | N/A | | |
| Academic Goal 3 | 3. Each year, Challenge Prep will show progress towards achieving 75% of its 4th and 8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on | N/A | | |

| | | | | |
|-----------------|--|-----|--|--|
| | the NYS Science exam. | | | |
| Academic Goal 4 | 4. Each year, Challenge Prep will show achieve a 75% Regents Exam pass rate on Regents exams taken by at least 5 or more Challenge Prep students. This goal will be considered “partially met” if Challenge Prep achieves a 75% | N/A | | |
| Academic Goal 5 | 5. Each year, Challenge Prep’s NYS ELA exam proficiency rates will increase. | N/A | | |
| Academic Goal 6 | 6. Each year, Challenge Prep’s NYS Math exam proficiency rates will increase. | N/A | | |
| Academic Goal 7 | 7. Each year, Challenge Prep’s Regents exam pass rates will increase for Regents exams taken by 5 or more Challenge Prep students. This goal will be considered “partially met” if Challenge Prep’s Regents exam pass rate increases for one or more | | | |

| | | | | |
|------------------|---|-----|--|--|
| | but not all Regents exams taken by 5 or more Challenge Prep students. | | | |
| Academic Goal 8 | 8. Beginning the second year that Challenge Prep has a high school graduating class, Challenge Prep's 4-year graduation rate will increase each year. | N/A | | |
| Academic Goal 9 | | | | |
| Academic Goal 10 | | | | |

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

For the 2020-2021 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as "N/A".

2020-2021 Progress Toward Attainment of Organization Goals

| Organizational Goal | Measure Used to Evaluate Progress | Goal - Met, Not Met, or Unable to Assess | If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for |
|---------------------|-----------------------------------|--|--|
|---------------------|-----------------------------------|--|--|

| | | | | Not Applicable |
|------------|--|---|-----|----------------|
| Org Goal 1 | Each year, the School will have an annual average daily student attendance rate of at least 95%. The figure will be calculated from ATS. | N/A | | |
| Org Goal 2 | Each year, 95% of all students enrolled on the last day of the school year who do not move will return the following September. | Enrollment Data | Met | |
| Org Goal 3 | Each year, the School will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the Federal IDEA, and FERPA. | Board and school policies, Board minutes, Reports submitted to appropriate agencies, etc. | Met | |
| | As reflected in the | | | |

| | | | | |
|-------------|--|---|-----|--|
| Org Goal 4 | Board minutes, the CEO and School Principals will present reports that outline enrollment, attendance, discharge status, IEP and ELL numbers as well as any available testing results at every regular meeting of the Board of Trustees. The CEO and Director Team will present an up to date financial reports as well. | 2020-21 Board Minutes | Met | |
| Org Goal 5 | 95% of the members of the Board of Trustees will be a member of a subcommittee of the Board. | 100% of Board members were members of Board committees. | Met | |
| Org Goal 6 | | | | |
| Org Goal 7 | | | | |
| Org Goal 8 | | | | |
| Org Goal 9 | | | | |
| Org Goal 10 | | | | |
| Org Goal 11 | | | | |
| | | | | |

| | | | | |
|-------------|--|--|--|--|
| Org Goal 12 | | | | |
| Org Goal 13 | | | | |
| Org Goal 14 | | | | |
| Org Goal 15 | | | | |
| Org Goal 16 | | | | |
| Org Goal 17 | | | | |
| Org Goal 18 | | | | |
| Org Goal 19 | | | | |
| Org Goal 20 | | | | |

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

2020-2021 Progress Toward Attainment of Financial Goals

| | Financial Goals | Measure Used to Evaluate Progress | Goal - Met, Not Met, or Partially Met | If not met, describe efforts the school will take to meet goal. |
|------------------|---|--|---------------------------------------|---|
| Financial Goal 1 | Annually, student enrollment at Challenge Prep will be within 15% of full enrollment as defined in the School's contract. | ATS enrollment data. | Met | |
| Financial Goal 2 | Each year, the School will undergo an independent financial audit that will result in an unqualified opinion and no major findings. | Independent audit report. | Met | |
| Financial Goal 3 | Each year, Challenge Prep will operate on a balanced budget and maintain a stable cash flow. | Challenge Prep financial documents as reported to the Board & confirmed by the annual audit. | Met | |
| Financial Goal 4 | | | | |
| Financial Goal 5 | | | | |

7. Do have more financial goals to add?

No

Thank you.

Entry 4 - Audited Financial Statements

Completed - Oct 27 2021

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

ALL Regents, NYCDOE, and Buffalo BOE authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2021**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a .PDF file, ensuring that security features such as password protection are turned off.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[Challenge Prep Charter School FST and Mgmt Ltr](#)

Filename: Challenge_Prep_Charter_School_FST_a_Aj7vtEV.pdf **Size:** 437.3 kB

Entry 4b - Audited Financial Report Template (BOR/NYC/BOE)

Completed - Oct 27 2021

[Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the website at [2020-2021 Charter School Annual Report webpage](#). Upload the completed file in Excel format. **Due November 1, 2021.**

Education Corporations with more than one school should complete the Excel spreadsheet for the Education Corporation as a whole, not for the individual schools. Please submit the same Excel spreadsheet for each of the schools.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[CPCS FY21 Audited Financial Report DOE](#)

Filename: CPCS_FY21_Audited_Financial_Report_DOE.XLSX **Size:** 63.1 kB

Entry 4c - Additional Financial Documents

Completed - Oct 27 2021

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents in this section **by November 1, 2021**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

1. Advisory and/or Management letter
2. Federal Single Audit
3. CSP Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

^[1] Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[Challenge Prep Charter Mgmt Ltr](#)

Filename: Challenge_Prep_Charter_Mgmt_Ltr.pdf **Size:** 144.4 kB

Entry 4d - Financial Services Contact Information

Completed - Oct 27 2021

Instructions: Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation **by November 1, 2021**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

| | School Based Fiscal Contact Name | School Based Fiscal Contact Email | School Based Fiscal Contact Phone |
|--|----------------------------------|--|-----------------------------------|
| | Eunice Armstrong | earmstrong@challengecarterschools.org | 718-327-4040 |

2. Audit Firm Contact Information

| | School Audit Contact Name | School Audit Contact Email | School Audit Contact Phone | Years Working With This Audit Firm |
|--|---------------------------|--|----------------------------|------------------------------------|
| | Gus Saliba | gsaliba@pkfod.com | 201-712-9800 | 11 |

3. If applicable, please provide contact information for the school's outsourced financial services firm.

| | Firm Name | Contact Person | Mailing Address | Email | Phone | Years With Firm |
|--|---|----------------|--|--|--------------|-----------------|
| | Charter School Business Management Inc. | Donna Webster | 237 West 35th St., Suite 301, New York, NY 10001 | dwebster@sbm.com | 646-448-8723 | 11 |

Entry 5 - Fiscal Year 2021-2022 Budget

Completed - Oct 27 2021

Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021**.

The assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

Instructions - SUNY authorized charter schools should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[CPCS FY22 Budget_DOE Template](#)

Filename: CPCS_FY22_Budget_DOE_Template.xlsx **Size:** 38.8 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed - Oct 27 2021

Required of ALL Charter Schools by August 2

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (Forms completed from past years will not be accepted).

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the **education** corporation. In the Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation. Note: Docusign is accepted.

CPCS FinancialDisclosure Gertrudis Hernandez 2020-21

Filename: CPCS_FinancialDisclosure_Gertrudis__1YV8Fw6.pdf **Size:** 72.5 kB

CPCS Frederica Jeffries 2020-21 Disclosure of Financial Interest

Filename: CPCS_Frederica_Jeffries_2020-21_Dis_ZQjoJRP.pdf **Size:** 612.4 kB

CPCS Andrew L

Filename: CPCS_Andrew_L_Barnes_III_Financial_sh86Iu1.pdf **Size:** 109.1 kB

CPCS Linda Plummer 2020-21 Board of Trustees Financial Disclosure Form

Filename: CPCS_Linda_Plummer_2020-21_Board_of_1j2S6bs.pdf **Size:** 689.6 kB

CPCS Dr

Filename: CPCS_Dr_Michelle_Daniel-Robertson__4Lgges9.pdf **Size:** 59.5 kB

CPCS Karon McFarlane FinancialDisclosure 2020-21

Filename: CPCS_Karon_McFarlane_FinancialDiscl_22wIAy4.pdf **Size:** 89.5 kB

Entry 7 BOT Membership Table

Completed - Oct 27 2021

Instructions

Required of All charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to provide information for all --VOTING and NON-VOTING-- trustees.

1. 2020-2021 Board Member Information (Enter info for each BOT member)

| | Trustee Name | Trustee Email Address | Position on the Board | Committee Affiliations | Voting Member Per By-Laws (Y/N) | Number of Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2020-2021 |
|---|----------------------|--|-----------------------|--|---------------------------------|------------------------|---|---------------------------------------|--|
| 1 | Frederica Jeffries | jeffriesl@yaho.com | Chair | Executive and Finance | Yes | 4 | 7/1/2020 | 6/30/2023 | 12 |
| 2 | Andrew L. Barnes III | andrew.Barnes3@nationalgrid.com | Vice Chair | Executive and Finance | Yes | 4 | 7/1/2021 | 6/30/2022 | 8 |
| 3 | Karon McFarlane | kkmcfarlane@yahoo.com | Secretary | Executive, Finance and Academic Accountability | Yes | 4 | 7/1/2020 | 6/30/2023 | 10 |
| 4 | Linda Plumme | lremaxlady@aol.com | Treasurer | Executive and Finance | Yes | 2 | 7/1/2020 | 6/30/2023 | 12 |

| | | | | | | | | | |
|---|-------------------------------|--|----------------|-------------------------|-----|---|----------|-----------|----|
| | r | l.com | r | Finance | | | 0 | 22 | |
| 5 | Dr. Michelle Daniel-Robertson | MRobertson51@gmail.com | Trustee/Member | Academic Accountability | Yes | 2 | 7/1/2020 | 6/30/2022 | 12 |
| 6 | Gertrudis Hernandez | patti3939@gmail.com | Trustee/Member | Academic Accountability | Yes | 3 | 7/1/2019 | 6/30/2021 | 10 |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |

1a. Are there more than 9 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

1. SUNY-AUTHORIZED charter schools provide response relative to VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools provide a response relative to all trustees.

| | |
|--|------|
| a. Total Number of BOT Members on June 30, 2021 | 6 |
| b.Total Number of Members Added During 2020-2021 | 0 |
| c. Total Number of Members who Departed during 2020-2021 | 0 |
| d.Total Number of members, as set in Bylaws, Resolution or Minutes | 5-11 |

3. Number of Board meetings held during 2020-2021

13

4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

Entry 8 Board Meeting Minutes

Completed - Oct 27 2021

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by August 2, 2021.

[CPCS 2020-21 Board Minutes w Attachments R](#)

Filename: CPCS_2020-21_Board_Minutes_w_Attachments_R.pdf **Size:** 23.1 MB

Entry 9 Enrollment & Retention

Completed - Oct 27 2021

[Instructions for submitting Enrollment and Retention Efforts](#)

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

[Instructions for Reporting Enrollment and Retention Strategies](#)

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school’s plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Recruitment/Attraction Efforts Toward Meeting Targets

| | Describe Recruitment Efforts in 2020-2021 | Describe Recruitment Plans in 2021-2022 |
|----------------------------|---|---|
| Economically Disadvantaged | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we meet our target of enrolling students that are economically disadvantaged, Challenge Charter Schools planned to do the following:</p> <ul style="list-style-type: none"> • Called feeder schools in Far Rockaway and daycare centers. • Conducted virtually Family Nights/Open Houses throughout the school year of 2020-21. Parents were able to meet online Principals and hear about our school’s academic program. • Our recruitment team attended virtual community events to market to economically disadvantaged students. • Challenge Prep advertised in community local publications such as the Queens Family and The Wave. • We conducted virtual school | <p>To ensure we meet our target of enrolling students that are economically disadvantaged, Challenge Charter Schools will continue to do the following:</p> <ul style="list-style-type: none"> • Visit feeder schools in Far Rockaway and daycare centers. • Conduct Family Nights/Open Houses throughout the school year of 2021-22. Parents will be able to meet the site Principal and hear about our school’s academic program. • Our recruitment team will attend community events to market to economically disadvantaged students. • Challenge Prep will advertise in community local publications such as the Queens Family and The Wave. • We will conduct school tours throughout the school year. |

| | | |
|---------------------------|---|--|
| | tours throughout the school year. | |
| English Language Learners | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we meet our target of enrolling students that are English Language Learners/Multilingual Learners, Challenge Charter Schools did the following:</p> <ul style="list-style-type: none"> • Called feeder schools in Far Rockaway and daycare centers. • Conducted virtual Family Nights/OpenHoused throughout the Spring of 2021. Parents were able to meet virtually the site Principal and hear about our schools academic program. A Spanish Language Translator was present virtually at every virtual event to support ELLs/MLLs families as needed. • Our recruitment team attended virtual community events geared toward market to ELL/MLL students. • Challenge Prep advertised in local publications in Spanish. • We conducted virtual school tours throughout the Spring semester. A Spanish Language Translator was present online. | <p>To ensure we meet our target of enrolling students that are English Language Learners/Multilingual Learners, Challenge Charter Schools will continue the following:</p> <ul style="list-style-type: none"> • Visit feeder schools in Far Rockaway and daycare centers. • Conduct Family Nights/Open Housed throughout the Spring of 2022. Parents will be able to meet the site Principal and hear about our schools academic program. A Spanish Language Translator will be present at every event to support ELLs/MLLs families. • Our recruitment team will attend community events geared toward market to ELL/MLL students. • Challenge Prep will advertise in local publications in Spanish. • We will conduct school tours throughout the school year. A Spanish Language Translator will be present. |
| | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we met our target of enrolling Students with Disabilities, Challenge Charter Schools did the following:</p> <ul style="list-style-type: none"> • Called feeder schools in Far Rockaway and daycare centers. | <p>To ensure we met our target of enrolling Students with Disabilities, Challenge Charter Schools will continue to do the following:</p> <ul style="list-style-type: none"> • Visit feeder schools in Far Rockaway and daycare centers. • Conduct Family Nights/Open |

| | | |
|-----------------------------------|---|---|
| <p>Students with Disabilities</p> | <ul style="list-style-type: none"> • Conducted virtual Family Nights/Open Houses throughout the late Winter/Early Spring of 2021. <p>Parents were able to meet the site Principal online and hear about our school’s academic program.</p> <ul style="list-style-type: none"> • Our recruitment team will attend virtual community events to market to Students with Disabilities. • Challenge Prep advertised in free and paid local publications such as the Queens Family and The Wave. | <p>Houses throughout the late Winter/Early Spring of 2022. Parents will be able to meet the site Principal and hear about our school’s academic program.</p> <ul style="list-style-type: none"> • Our recruitment team will attend community events to market to Students with Disabilities. • Challenge Prep advertise in free and paid local publications such as the Queens Family and The Wave. |
|-----------------------------------|---|---|

Retention Efforts Toward Meeting Targets

| | Describe Retention Efforts in 2020-2021 | Describe Retention Plans in 2021-2022 |
|-----------------------------------|--|---|
| <p>Economically Disadvantaged</p> | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we retain economically disadvantaged students during the 2020- 2021 school year, Challenge Prep did the following:</p> <ul style="list-style-type: none"> • Conducted virtual Back To School Family Nights to welcome families to our school and make them aware of all programs designed to foster students’ academic and social success. • CPCS continued the employment of a full time Social Workers and Guidance Counselors at each site, who provided counseling support to students and families where personal and family issues may | <p>It is the plan to be in person for the 2021-22 school year.</p> <p>To ensure we retain economically disadvantaged students during the 2021-2022 school year, Challenge Prep will continue to do the following:</p> <ul style="list-style-type: none"> • Conduct Back To School Family Nights to welcome families to our school and make them aware of all programs designed to foster students’ academic and social success. • CPCS will continue the employment of a full time Social Workers and Guidance Counselors at each site, who will provide counseling support to students and families where personal and family issues may |

| | | |
|----------------------------------|--|---|
| | <p>impact student achievement.</p> <ul style="list-style-type: none"> • CPCS continued employment of a Teacher Assistant in every classroom in K-6 to support instruction. | <p>impact student achievement.</p> <ul style="list-style-type: none"> • CPCS will continue employment of a Teacher Assistant in every classroom in K-6 to support instruction. |
| <p>English Language Learners</p> | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we retain ELL/MLL students during the 2020-2021 school year, Challenge Prep did the following:</p> <ul style="list-style-type: none"> • Virtually Conducted Back To School Family Nights to welcome families back to our school and made them aware of all programs designed to foster students' academic and social success. • Employed full time Social Workers and Guidance Counselors at each site who provided counseling support to students and families where personal and family issues may impact student achievement. • Employed a Teacher Assistant in every classroom K-6 to support instruction. • Employed Full Time ELL/MLL Teachers at each site. • Evaluated each student's level of English Language proficiency so that our instruction meets students where they are academically. • Supported each ELL/MLL student's language acquisition by focusing on building their academic vocabulary and providing meaningful opportunities for ELL/MLL | <p>It is the plan to be in person for the 2021-22 school year.</p> <p>To ensure we retain ELL/MLL students during the 2021-2022 school year, Challenge Prep continue the following:</p> <ul style="list-style-type: none"> • Conduct Back To School Family Nights to welcome families back to our school and to make them aware of all programs designed to foster students' academic and social success. • Will continue to employ full time Social Workers and Guidance Counselors at each site who will provide counseling support to students and families where personal and family issues may impact student achievement. • Continue to employ a Teacher Assistant in every classroom K-6 to support instruction. • Continue to employ Full Time ELL/MLL Teachers at each site. • Continue to evaluate each student's level of English Language proficiency so that our instruction meets students where they are academically. • Continue to support each ELL/MLL student's language acquisition by focusing on building their academic vocabulary and providing |

| | | |
|----------------------------|---|---|
| | <p>students to communicate with their peers and larger school community.</p> <ul style="list-style-type: none"> • Added a ELL lottery preference. | <p>meaningful opportunities for ELL/MLL students to communicate with their peers and larger school community.</p> <ul style="list-style-type: none"> • Will continue the ELL lottery preference. |
| Students with Disabilities | <p>Our plans were limited by the COVID-19 crisis. We adjusted and did as much as possible virtually.</p> <p>To ensure we retained Students with Disabilities during the 2020-2021 school year, Challenge Prep did the following:</p> <ul style="list-style-type: none"> • Challenge Prep provided instruction to special education students in the most inclusive environment possible, subject in all instances to the requirements and restrictions included in each student's IEP. • The School provided support services to students to ensure that Individual Education Plan (IEP) mandates and measurable goals were met and did not place a student in a learning environment that is inconsistent with the IEP. • Challenge Prep's special education program, which includes an ICT classroom at every grade level [K-5], makes it an attractive option for families. • Challenge provides at the 6-9 Special Education services and personnel to implement those services. | <p>It is our plan to be in person for the 2021-22 school year.</p> <p>To ensure we retain Students with Disabilities during the 2021-2022 school year, Challenge Prep will continue to do the following:</p> <ul style="list-style-type: none"> • Challenge Prep will provide instruction to special education students in the most inclusive environment possible, subject in all instances to the requirements and restrictions included in each student's IEP. • The School will provide support services to students to ensure that Individual Education Plan (IEP) mandates and measurable goals are met and does not place a student in a learning environment that is inconsistent with the IEP. • Challenge Prep's special education program, will continue to include an ICT classroom at every grade level [K-5], making it an attractive option for families. • Challenge will continue to provide at the 6-10 Special Education services and personnel to implement those services. |

Entry 10 - Teacher and Administrator Attrition

Completed - Oct 27 2021

Form for "Entry 10 - Teacher and Administrator

Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

Charter schools must ensure that all prospective employees^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

In the Annual Report, charter schools are asked to confirm that all employees have been cleared through the NYSED TEACH system; and, if denied clearance, confirm that the individual or employee has been removed from the TEACH system, and is not employed by the school.

^[1] Employees that must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must simultaneously request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

Attestation

Responses Selected:

I hereby attest that the school has reviewed, understands, and will comply with these requirements.

Entry 11 Percent of Uncertified Teachers

Completed - Oct 27 2021

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | 4 |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | 0 |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | 0 |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | 0 |
| Total Category A: 5 or 30% whichever is less | 4.0 |

CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.

| | FTE Count |
|--|------------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | 0 |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | 0 |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | 0 |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | 0 |
| Total Category B: not to exceed 5 | 0.0 |

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

| | FTE Count |
|--|-----------|
| i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) | 0 |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021) | 0 |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021) | 0 |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021) | 0 |
| Total Category C: not to exceed 5 | 0.0 |

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

| | FTE Count |
|------------------|-----------|
| Total Category D | 0 |

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

| | FTE Count |
|------------------|-----------|
| Total Category E | 51 |

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

| | FTE Count |
|------------------|-----------|
| Total Category F | 55 |



Thank you.

Entry 12 Organization Chart

Completed - Oct 27 2021

[Instructions](#)

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

Challenge Charter Schools Organizational Chart Positions ONLY 2021-22

Filename: Challenge_Charter_Schools_Organizat_yoQ0cli.pdf **Size:** 63.3 kB

Entry 13 School Calendar

Completed - Oct 27 2021

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2nd submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools *"... unless the school's charter requires more instructional time than is required under the regulations."*

Board of Regents-authorized charter schools are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Challenge K-10 Instructional Calendar for 2021-2022 - APPROVED

Filename: Challenge_K-10_Instructional_Calend_F0bet9H.pdf **Size:** 337.3 kB

Entry 14 Links to Critical Documents on School Website

Completed - Oct 27 2021

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

1. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

Form for Entry 14 Links to Critical Documents on School Website

School Name: Challenge Preparatory Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

| | Link to Documents |
|--|---|
| 1. Most Recent Annual Report (i.e., 2019-20) | https://challengecharterschools.org/charter-documents-2 |
| 2. Most recent board meeting notice, documents to be discussed at the meeting (if any) | https://challengecharterschools.org/charter-documents-2 |
| 2a. Webcast of Board Meetings (per Governor's Executive Order) | HTTPS://US02WEB.ZOOM.US/J/89467983401 |
| 3. Link to NYS School Report Card | https://data.nysed.gov/profile.php?instid=800000067496 |
| 4. Lottery Notice announcing date of lottery | https://challengecharterschools.org/apply |
| 5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY); | https://challengecharterschools.org/policies-and-legal-notices |
| 6. District-wide Safety Plan | https://challengecharterschools.org/policies-and-legal-notices |
| 6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo) | https://challengecharterschools.org/policies-and-legal-notices |
| 7. Authorizer-Approved FOIL Policy | https://challengecharterschools.org/policies-and-legal-notices |
| 8. Subject matter list of FOIL records | https://challengecharterschools.org/policies-and-legal-notices |

Thank you.



Challenge Preparatory Charter School

Financial Statements

June 30, 2021 and 2020



Independent Auditors' Report

**Board of Trustees
Challenge Preparatory Charter School**

Report on the Financial Statements

We have audited the accompanying financial statements of Challenge Preparatory Charter School (the "School"), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Harrison, New York
October 21, 2021

Challenge Preparatory Charter School

Statements of Financial Position

| | June 30, | |
|---|--------------|--------------|
| | 2021 | 2020 |
| ASSETS | | |
| Current Assets | | |
| Cash | \$ 6,635,874 | \$ 4,810,225 |
| Grants and contracts receivable | 365,449 | 452,240 |
| Prepaid expenses and other current assets | 542,925 | 374,481 |
| Total Current Assets | 7,544,248 | 5,636,946 |
| Property and equipment, net | 1,366,039 | 893,394 |
| Restricted cash | 70,000 | 70,000 |
| Security deposits | 925,999 | 932,999 |
| | \$ 9,906,286 | \$ 7,533,339 |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accounts payable and accrued expenses | \$ 363,585 | \$ 220,880 |
| Accrued payroll and payroll taxes | 1,152,059 | 1,027,251 |
| Refundable advances | 315,546 | - |
| Deferred rent, current portion | 103,919 | 172,454 |
| Total Current Liabilities | 1,935,109 | 1,420,585 |
| Paycheck Protection Program loan payable | 1,792,512 | 1,792,512 |
| Deferred rent | 2,556,245 | 2,315,256 |
| Total Liabilities | 6,283,866 | 5,528,353 |
| Net assets, without donor restrictions | 3,622,420 | 2,004,986 |
| | \$ 9,906,286 | \$ 7,533,339 |

See notes to financial statements

Challenge Preparatory Charter School

Statements of Activities

| | Year Ended June 30, | |
|--|---------------------|---------------|
| | 2021 | 2020 |
| REVENUE AND SUPPORT | | |
| State and local per pupil operating revenue | \$ 15,854,084 | \$ 14,318,940 |
| State and local per pupil facilities funding | 1,064,272 | 1,415,761 |
| Federal grants | 582,156 | 380,354 |
| State grants | 59,460 | 54,291 |
| Contributions, grants and other income | 8,345 | 640 |
| Rental income | 9,408 | 126,096 |
| Total Revenue and Support | 17,577,725 | 16,296,082 |
| EXPENSES | | |
| Program Services | | |
| Regular education | 11,200,358 | 10,655,297 |
| Supporting services | 2,714,491 | 2,741,774 |
| Total Program Services | 13,914,849 | 13,397,071 |
| Supporting Services | | |
| Management and general | 2,011,517 | 1,626,830 |
| Fundraising | 33,925 | 72,912 |
| Total Expenses | 15,960,291 | 15,096,813 |
| Change in Net Assets | 1,617,434 | 1,199,269 |
| NET ASSETS | | |
| Beginning of year | 2,004,986 | 805,717 |
| End of year | \$ 3,622,420 | \$ 2,004,986 |

See notes to financial statements

CHALLENGE PREPARATORY CHARTER SCHOOL

Statement of Functional Expenses
Year Ended June 30, 2021

| | No. of Positions | Program Services | | | Management and General | Fundraising and Special Events | Total |
|--|---------------------|----------------------|----------------------|----------------------|------------------------------|--------------------------------------|----------------------|
| | | Regular Education | Special Education | Total | | | |
| Personnel Services Costs | | | | | | | |
| Administrative staff personnel | 19 | \$ 539,589 | \$ 152,812 | \$ 692,401 | \$ 754,734 | \$ 16,597 | \$ 1,463,732 |
| Instructional personnel | 86 | 3,887,783 | 1,051,861 | 4,939,644 | - | - | 4,939,644 |
| Non-Instructional personnel | 33 | 1,701,855 | 330,236 | 2,032,091 | 320,791 | - | 2,352,882 |
| Total Personnel Services Costs | <u>138</u> | <u>6,129,227</u> | <u>1,534,909</u> | <u>7,664,136</u> | <u>1,075,525</u> | <u>16,597</u> | <u>8,756,258</u> |
| Fringe benefits and payroll taxes | | 1,205,472 | 304,583 | 1,510,055 | 216,080 | 3,334 | 1,729,469 |
| Retirement | | 123,461 | 31,194 | 154,655 | 22,130 | 342 | 177,127 |
| Legal services | | - | - | - | 10,086 | - | 10,086 |
| Accounting and auditing services | | - | - | - | 29,000 | - | 29,000 |
| Other professional and consulting services | | 657,665 | 142,120 | 799,785 | 164,042 | 1,195 | 965,022 |
| Building and land rent | | 1,918,336 | 484,701 | 2,403,037 | 343,860 | 5,306 | 2,752,203 |
| Repairs and maintenance | | 59,481 | 15,029 | 74,510 | 10,662 | 165 | 85,337 |
| Insurance | | 87,099 | 22,007 | 109,106 | 15,612 | 241 | 124,959 |
| Utilities | | 190,207 | 48,059 | 238,266 | 34,094 | 526 | 272,886 |
| Supplies and materials | | 269,712 | 45,685 | 315,397 | 11,275 | 300 | 326,972 |
| Equipment and furnishings | | 8,374 | 1,550 | 9,924 | 549 | 5,085 | 15,558 |
| Staff development | | 56,374 | 8,239 | 64,613 | 18,473 | - | 83,086 |
| Marketing and recruiting | | 78,770 | 11,512 | 90,282 | - | - | 90,282 |
| Technology | | 67,889 | 14,079 | 81,968 | 10,261 | 723 | 92,952 |
| Student service | | 34,884 | 5,098 | 39,982 | - | - | 39,982 |
| Office expense | | 106,943 | 19,918 | 126,861 | 7,216 | 111 | 134,188 |
| Depreciation and amortization | | 206,464 | 25,808 | 232,272 | 25,808 | - | 258,080 |
| Other | | - | - | - | 16,844 | - | 16,844 |
| Total Expenses | | <u>\$ 11,200,358</u> | <u>\$ 2,714,491</u> | <u>\$ 13,914,849</u> | <u>\$ 2,011,517</u> | <u>\$ 33,925</u> | <u>\$ 15,960,291</u> |

See notes to the financial statements

CHALLENGE PREPARATORY CHARTER SCHOOL

Statement of Functional Expenses
Year Ended June 30, 2020

| | No. of Positions | Program Services | | | Management and General | Fundraising and Special Events | Total |
|--|---------------------|----------------------|----------------------|----------------------|------------------------------|--------------------------------------|----------------------|
| | | Regular Education | Special Education | Total | | | |
| Personnel Services Costs | | | | | | | |
| Administrative staff personnel | 17 | \$ 526,473 | \$ 147,153 | \$ 673,626 | \$ 713,100 | \$ 13,241 | \$ 1,399,967 |
| Instructional personnel | 78 | 3,547,305 | 1,009,674 | 4,556,979 | - | - | 4,556,979 |
| Non-Instructional personnel | <u>32</u> | <u>1,535,938</u> | <u>303,181</u> | <u>1,839,119</u> | <u>296,467</u> | <u>-</u> | <u>2,135,586</u> |
| Total Personnel Services Costs | <u>127</u> | 5,609,716 | 1,460,008 | 7,069,724 | 1,009,567 | 13,241 | 8,092,532 |
| Fringe benefits and payroll taxes | | 1,095,068 | 308,470 | 1,403,538 | 123,387 | 15,424 | 1,542,349 |
| Retirement | | 118,669 | 33,428 | 152,097 | 13,371 | 1,671 | 167,139 |
| Legal services | | - | - | - | 5,019 | - | 5,019 |
| Accounting and auditing services | | - | - | - | 26,250 | - | 26,250 |
| Other professional and consulting services | | 577,993 | 140,372 | 718,365 | 115,628 | 5,715 | 839,708 |
| Building and land rent | | 1,970,339 | 555,025 | 2,525,364 | 222,010 | 27,751 | 2,775,125 |
| Repairs and maintenance | | 55,146 | 15,534 | 70,680 | 6,214 | 777 | 77,671 |
| Insurance | | 75,029 | 21,135 | 96,164 | 8,454 | 1,057 | 105,675 |
| Utilities | | 189,782 | 45,365 | 235,147 | 20,729 | 3,237 | 259,113 |
| Supplies and materials | | 386,442 | 69,765 | 456,207 | 11,078 | 1,521 | 468,806 |
| Equipment and furnishings | | 23,376 | 4,071 | 27,447 | 630 | 58 | 28,135 |
| Staff development | | 162,590 | 24,613 | 187,203 | 31,214 | - | 218,417 |
| Marketing and recruiting | | 115,449 | 17,477 | 132,926 | - | - | 132,926 |
| Technology | | 36,072 | 10,158 | 46,230 | 6,409 | 21 | 52,660 |
| Food service | | 810 | 123 | 933 | - | - | 933 |
| Student service | | 53,093 | 8,037 | 61,130 | - | - | 61,130 |
| Office expense | | 48,634 | 11,057 | 59,691 | 8,083 | 2,439 | 70,213 |
| Depreciation and amortization | | 137,089 | 17,136 | 154,225 | 17,136 | - | 171,361 |
| Other | | - | - | - | 1,651 | - | 1,651 |
| Total Expenses | | <u>\$ 10,655,297</u> | <u>\$ 2,741,774</u> | <u>\$ 13,397,071</u> | <u>\$ 1,626,830</u> | <u>\$ 72,912</u> | <u>\$ 15,096,813</u> |

Challenge Preparatory Charter School

Statements of Cash Flows

| | Year Ended June 30, | |
|--|---------------------|--------------|
| | 2021 | 2020 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 1,617,434 | \$ 1,199,269 |
| Adjustments to reconcile change in net assets to net cash from operating activities | | |
| Depreciation and amortization | 258,080 | 171,361 |
| Deferred rent | 172,454 | 238,992 |
| Changes in operating assets and liabilities | | |
| Grants and contracts receivable | 86,791 | 95,388 |
| Prepaid expenses and other current assets | (168,444) | (178,720) |
| Security deposits | 7,000 | (599,423) |
| Accounts payable and accrued expenses | 142,705 | (52,051) |
| Accrued payroll and payroll taxes | 124,808 | 40,787 |
| Refundable advances | 315,546 | - |
| Net Cash from Operating Activities | 2,556,374 | 915,603 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchases of property and equipment | (730,725) | (230,154) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from Paycheck Protection Program loan | - | 1,792,512 |
| Net Change in Cash and Restricted Cash | 1,825,649 | 2,477,961 |
| CASH AND RESTRICTED CASH | | |
| Beginning of year | 4,880,225 | 2,402,264 |
| End of year | \$ 6,705,874 | \$ 4,880,225 |

See notes to financial statements

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

1. Organization and Tax Status

Challenge Preparatory Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on February 9, 2010 to operate a Charter School pursuant to Article 56 of the Education Law of the State of New York. The School was granted a provisional charter on February 9, 2010 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York. During 2019, the Board of Regents extended the School's charter through June 30, 2024. The School's educational philosophy promotes high levels of academic achievement and tailoring instruction to ensure that academic needs of all students are met. The School's founders believe that good instruction recognizes the interrelation of content knowledge and higher order thinking and that, accordingly, good instruction should reflect a balanced approach to learning. Classes commenced in Far Rockaway, New York in August 2011 and the School provided education to approximately 905 students in kindergarten through ninth grade during the 2020-2021 academic year. The most recent charter renewal allows the School to serve grades 9-12.

The New York City Department of Education provides free lunches and transportation directly to some of the School's students. Such costs are not included in these financial statements. The School covers a portion of the cost of lunches for children not entitled to the free lunches.

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

2. Summary of Significant Accounting Policies (*continued*)

Net Asset Presentation

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Net assets without donor restrictions - consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees.

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions as of June 30, 2021 and 2020.

Restricted Cash

Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution, should it occur.

The following table provides a reconciliation of cash and restricted cash reported within the statements of financial position to the amounts presented in the statements of cash flows for the years ended June 30:

| | 2021 | 2020 |
|-----------------|---------------------|---------------------|
| Cash | \$ 6,635,874 | \$ 4,810,225 |
| Restricted Cash | 70,000 | 70,000 |
| | <u>\$ 6,705,874</u> | <u>\$ 4,880,225</u> |

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

2. Summary of Significant Accounting Policies (*continued*)

Property and Equipment

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$3,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset which is up to twenty years. Purchased property and equipment are recorded at cost at the date of acquisition. Maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

| | |
|-------------------------|--------------|
| Computers and equipment | 3 to 5 years |
| Furniture and fixtures | 5 years |
| Software | 3 years |
| Standby generator | 15 years |
| Website development | 15 years |

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2021 and 2020.

Refundable Advances

The School records certain government operating revenue as refundable advances until related services are performed, at which time they are recognized as revenue.

The School is entitled to receive a rent subsidy that is calculated at the lower of 30 percent of the state and city per pupil amount or actual lease costs as approved by the New York City Department of Education (“NYCDOE”). The school received funds from NYCDOE in excess of the amounts earned. A liability of \$315,546 has been established as of June 30, 2021 and is reflected in the accompanying statements of financial position.

Deferred Rent

The School records its rent in accordance with U.S. GAAP whereby all rental payments, including fixed rent increases, are recognized on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments is reflected in deferred rent in the accompanying statements of financial position.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

2. Summary of Significant Accounting Policies (*continued*)

Revenue and Support

Revenue from the state and local governments resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as net assets without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

Marketing and Recruitment

Marketing and recruitment costs are expenses as incurred. Marketing and recruitment costs for the years ended June 30, 2021 and 2020 amounted to \$90,282 and \$132,926.

Functional Expense Allocation

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other bases as determined by management of the School to be appropriate.

Accounting for Uncertainty in Income Taxes

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2018.

Reclassifications

Certain 2020 accounts have been reclassified to conform to the 2021 financial statement presentation.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 21, 2021.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

3. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants, and a private grant. The School expects to collect these receivables within one year and has not provided an allowance for doubtful accounts.

4. Property and Equipment

Property and equipment consisted of the following at June 30:

| | 2021 | 2020 |
|---|---------------------|--------------------|
| Computers and equipment | \$ 1,110,086 | \$ 554,136 |
| Furniture and fixtures | 448,755 | 411,524 |
| Software and website development | 55,217 | 55,217 |
| Standby generator | 127,589 | 127,589 |
| Leasehold improvements | 713,269 | 596,398 |
| Construction in progress | 320,673 | 300,000 |
| | <u>2,775,589</u> | <u>2,044,864</u> |
| Accumulated depreciation and amortization | <u>(1,409,550)</u> | <u>(1,151,470)</u> |
| | <u>\$ 1,366,039</u> | <u>\$ 893,394</u> |

Construction in progress at June 30, 2021 and 2020 consists of soft costs associated with the new facilities at 15-20 Central Avenue, Queens, New York (see Note 9).

5. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, are comprised of the following at June 30:

| | 2021 | 2020 |
|---------------------------------|---------------------|---------------------|
| Cash | \$ 6,635,874 | \$ 4,810,225 |
| Grants and contracts receivable | 365,449 | 452,240 |
| | <u>\$ 7,001,323</u> | <u>\$ 5,262,465</u> |

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. To help manage unanticipated liquidity needs, the School has a line of credit in the amount of \$50,000, which it could draw upon as further disclosed in Note 10. The School will continue to rely on funding received from the NYCDOE to cover its future operating costs (see Note 7).

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

6. Employee Benefit Plan

The School maintains a defined pension plan qualified under Internal Revenue Code 403(b), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 3% of annual compensation. Employer match for the years ended June 30, 2021 and 2020 amounted to \$176,977 and \$167,140.

7. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. As of June 30, 2021 and 2020, approximately \$6,390,000 and \$4,560,000 of cash was maintained with an institution in excess of FDIC limits.

8. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2021 and 2020, the School received approximately 96% and 97% of total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

9. Commitments

On December 10, 2010, the School entered into a non-cancelable operating lease for office and classroom space at 710 Hartman Lane, Far Rockaway, New York, expiring on May 31, 2032. The lease includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. The School moved into this facility on April 16, 2012, and it currently houses grades K-5.

On December 5, 2014, the School entered into an agreement to lease additional property at 15-26 Central Avenue, Queens, New York, expiring on May 31, 2026. The lease commenced on September 19, 2015 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location was the home of Challenge Preparatory Middle School from the 2015-2016 through the 2017-2018 academic years and is currently being used as office space.

On September 29, 2015, the School entered into an agreement to lease additional property at 15-20 Central Avenue, Queens, New York, expiring on August 31, 2042. The lease commenced in August 2021 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location is being used to house grades 9-12.

On September 1, 2018, the School entered into an agreement to lease additional property at 12-79 Redfern Avenue, Queens, New York, expiring on August 31, 2034. The lease commenced on September 1, 2018 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location became the home of Challenge Preparatory Middle School starting with the 2018-2019 academic year.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

9. Commitments (continued)

The future minimum lease payments for the four facility leases are as follows for years ending June 30:

| | |
|------------|----------------------|
| 2022 | \$ 4,253,731 |
| 2023 | 4,554,134 |
| 2024 | 4,690,759 |
| 2025 | 4,831,481 |
| 2026 | 4,412,067 |
| Thereafter | <u>60,059,119</u> |
| | <u>\$ 82,801,291</u> |

The School recognizes rent expense on a straight-line basis over the term of the leases. Rent expense in excess of payments is recorded as deferred rent in the accompanying statements of financial position. Occupancy expense under the leases for the years ended June 30, 2021 and 2020 amounted to \$2,752,203 and \$2,775,125.

10. Line of Credit

On December 6, 2010, the School established a \$50,000 line of credit with a local financial institution. The line of credit is payable on demand and bears interest at prime rate plus 2.75%. The line of credit is secured by substantially all assets of the School. There was no outstanding balance as of June 30, 2021 and 2020.

11. Paycheck Protection Program Loan Payable

On May 4, 2020, the School qualified for and received a loan pursuant to the Paycheck Protection Program ("PPP"), a program implemented by the U.S. Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified PPP lender, for an aggregate principal amount of \$1,792,512 (the "PPP Loan"). The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of two years, and is unsecured and guaranteed by the U.S. Small Business Administration. The principal amount of the PPP Loan is subject to forgiveness under the PPP upon the School's request to the extent that the PPP Loan proceeds are used to pay expenses permitted by the PPP, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the School. The School intends to apply for forgiveness of the PPP Loan with respect to these covered expenses. The School believes that most, if not all, of the PPP Loan will meet the requirements for debt forgiveness. To the extent that all or part of the PPP Loan is not forgiven, the School will be required to pay interest on the PPP Loan through the date principal is repaid in full or maturity date.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2021 and 2020

12. Contingency

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

13. Risks and Uncertainties

The School's operations and financial performance may be affected by the recent COVID-19 outbreak which has spread globally and is expected to adversely affect economic conditions throughout the world. If the outbreak continues and conditions worsen, the School may experience a disruption in operations as well as a decline in revenue activities. Economic uncertainty is related to the potential reduction and/or delays in state and local per pupil operating revenue, shortfalls and variations in enrollment, and operational and other changes that could increase expenses. The outbreak may adversely affect the School's activities, financial condition, results of operations, and cash flows. Management is closely monitoring the impact of COVID-19 and believes the School is taking appropriate actions to mitigate the negative impact. However, management is unable to estimate the financial impact, if any, related to this matter.

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

Independent Auditors' Report

**Board of Trustees
Challenge Preparatory Charter School**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Challenge Preparatory Charter School (the "School"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

PKF O'Connor Davies, LLP

Harrison, New York
October 21, 2021

Challenge Preparatory Charter School

Auditors' Communication on Internal Control

June 30, 2021

Board of Trustees
Challenge Preparatory Charter School

In planning and performing our audit of the financial statements of Challenge Preparatory Charter School (the "School") as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of the management, audit committee, Board of Trustees, The Department of Education of the City of New York, The State Education Department of the State University of New York, and others within the School, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the School during the course of our audit.

PKF O'Connor Davies, LLP

Harrison, New York
October 21, 2021

Challenge Preparatory Charter School

Auditors' Communication on Internal Control

June 30, 2021

Board of Trustees
Challenge Preparatory Charter School

In planning and performing our audit of the financial statements of Challenge Preparatory Charter School (the "School") as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of the management, audit committee, Board of Trustees, The Department of Education of the City of New York, The State Education Department of the State University of New York, and others within the School, and is not intended to be and should not be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the School during the course of our audit.

PKF O'Connor Davies, LLP

Harrison, New York
October 21, 2021

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Gertrudis Hernandez

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Academic Accountability Committee Member

2. Are you an employee of any school operated by the education corporation?
 Yes **No**

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

3. Are you related, by blood or marriage, to any person employed by the school?

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

No

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

No

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| NONE | | | |

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

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |



July 12, 2021

Signature

Date

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

Business Telephone: 347 -585-6262

Business Address: NYC Department of Education

E-mail Address: patti3939@gmail.com

Home Telephone: 347-585-6262

Home Address: 2 Curbside Drive, Woodmere, NY 11598

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Frederica Jeffries

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation): Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board Chair, Executive Committee, Finance Committee

2. Are you an employee of any school operated by the education corporation?
 Yes **No**

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

3. Are you related, by blood or marriage, to any person employed by the school?
No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

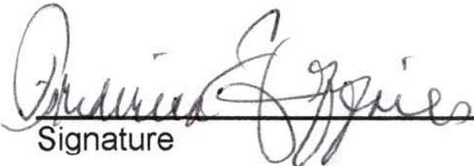
7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| NONE | | | |

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people

doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "**None**."

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |



 Signature

July 13, 2021

 Date

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

Business Telephone:
718-208-5615

Business Address:
130-64 226th Street, Laurelton, New York 11413

E-mail Address:
Jeffrieslaw@gmail.com

Home Telephone: 718-525-7769

Home Address:
130-64 226th Street, Laurelton, New York 11413

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Andrew L. Barnes III

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation): Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Vice Chair, Executive Committee, Finance Committee

2. Are you an employee of any school operated by the education corporation?
 Yes **No**

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

3. Are you related, by blood or marriage, to any person employed by the school?
No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes **No**

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| NONE | | | |

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people

doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write “None.”

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |

Andrew Barnes III

July 14, 2021

Signature

Date

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

Business Telephone: 718-864-7468

Business Address: 2417 Jericho Turnpike Ste. 130, Garden City, New York 11040

E-mail Address: andrewlbarnes3rd@gmail.com

Home Telephone: 718-864-7468

Home Address: 2417 Jericho Turnpike Ste. 130, Garden City, New York 11040

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Linda S. Plummer

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation): Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board Treasurer, Executive Committee, Finance Committee

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?
No

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| NONE | | | |

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people

doing business with the school(s) operated by the education corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |


 Signature _____

July 14, 2021

Date _____

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

Business Telephone: 718 318-8000

Business Address: 529 Beach 25th St. Far Rockaway, NY 11691

E-mail Address: iremaxlady@aol.com

Home Telephone: 718-974-7628

Home Address: 529 Beach 25th Street, Far Rockway, NY 11691

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Dr. Michelle Daniel-Robertson

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).
Chair of the Academic Accountability Committee

2. Are you an employee of any school operated by the education corporation?
 Yes **No**

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

3. Are you related, by blood or marriage, to any person employed by the school?
No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes **No**

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| NONE | | | |

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and**

in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write “None.”

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |

Dr. Michelle Daniel-Robertson

July 14, 2021

Signature

Date

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

Business Telephone: 718-381-9600 Ext. 3171

Business Address: NYC Department of Education

E-mail Address: rrobertson51@gmail.com

Home Telephone: 516 557-5708

Home Address: 575 Haig Street, Baldwin, NY 11510

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Karon McFarlane

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
Challenge Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board Secretary, Executive Committee, Finance Committee, Academic Accountability Committee

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?
Yes

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation. My sister Shanique McFarlane is employed by the school. As a Board member I recuse myself on any matters related to her employment.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes **No**

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

| Date(s) | Nature of financial interest/transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|----------------|---|---|---|
| NONE | | | |

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

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| NONE | | | | |

Karon K. McFarlane

July 14, 2021

Signature

Date

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

Business Telephone: 917-751-8435

Business Address: Baltimore Corps, 2401 Liberty Heights Avenue, #2730
Baltimore, MD 21215

E-mail Address: kkmcfarl@yahoo.com

Home Telephone: 917-751-8435

Home Address: 9200 Groveton Circle, Apt 313
Owings Mills, MD 21117

last revised 06/8/2020



2020-21 School Year Board Meeting #1 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #1 at 6:30 PM on July 22, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane, Andrew Barnes, Dr. Michelle Daniel-Robertson, Linda Plummer, and Gertrudis Hernandez.

Members absent: NONE

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2019-20 School Year Board Meeting #12 and Annual Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the development of the Reopening Plan for the 2020-21 School Year. He noted his appreciation for the Board’s participation in the Tuesday, July 21, 2020 meeting when the Senior Leadership Team reviewed each section of the report with the Board for their awareness and feedback. Dr. Mullings shared information about St. John's Episcopal Hospital commitment to provide 200 Chromebooks as a donation to the school. Additionally, St. John’s has agreed to provide COVID-19 training for our parents and staff in preparation for the start of



the new school year. Following discussion, the report was received with appreciation.

4. The Chair called for the June 2020 Financial Report [Attachment #2]. Following review, the report was received by common consent.
5. The Chair called for the review of the 2020-21 Annual Budget Report [Attachment #3]. Following discussion, Frederica Jeffries made a motion with a second by Karon McFarlane to approve the 2020-21 Annual Budget. The motion carried unanimously.
6. The Chair called for the presentation of the 2020-21 Personnel report [Attachment #4]. Frederica Jeffries moved approval of 2020-21 contracts for all listed on the report with a second from Karon McFarlane. The motion carried unanimously.

The meeting adjourned by common consent at 7:40 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane".

Karon McFarlane
Secretary



ATTACHMENT #1

CPCS

2020-21 School Year

Board Meeting #1

Minutes



2019-20 School Year Board Meeting #12 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2019-20 School Year Board Meeting #12 & the 11th Annual Meeting at 6:30 PM on June 17, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane, Andrew Barnes, Michelle Daniel-Robertson [pending NYC DOE approval], Linda Plummer [pending NYC DOE approval] and Gertrudis Hernandez

Members absent: NONE

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2019-20 School Year Board Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the school and the continuation of the virtual learning model for K-8. as a result of the novel coronavirus (COVID-19). Challenge is continuing to update the COVID-19 Educational Continuity Plans. The Senior Leadership Team is continuing to work on the plans for the 2020-21 school year opening. The initial plan is to have staggered schedules for all grades to accommodate the limitation



on the number of scholars that will be approved to be in the buildings at any one time plus continuation of the virtual learning model for all grades. Dr. Mullings noted that the Kindergarten Moving Up Ceremony, the 5th Grade Graduation and the 8th Grade Graduation will be done virtually this year. Dr. Mullings shared an update on the startup of the High School. Following discussion, the report was received with appreciation.

4. Dr. Mullings noted the printed report of Kentia Coreus, the Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. Dr. Mullings noted the printed report of Nicole Griffin, the K-5 Principal [Attachment #3]. The report was received with appreciation.
6. Dr. Mullings noted the printed report of Mavgar Mondesir-Gordon, the 6-8 Principal [Attachment #4]. The report was received with appreciation.
7. Dr. Mullings noted the printed report of Kimberly Messer, Director of Communications [Attachment #5]. The report was received with appreciation.
8. Dr. Mullings noted the printed report of Venessa Lynch, Director of Operations [Attachment #6]. The report was received with appreciation.
9. Dr. Mullings called on Eunice Armstrong, Director of Finance for her report. She highlighted the 2020-21 Budget preparation process. Additionally, she reported that the revenues from the NYSED would be level or less than the 2019-20 per pupil allocations. The report was received with appreciation.
10. The Chair called for the May 2020 Financial Report [Attachment #7]. Following review, the report was received.
11. The Chair called for the presentation of the 2020-21 Personnel report [Attachment #8]. Gertrudis Hernandez moved approval of 2020-21 contracts for all listed on the report with a second from Karon McFarlane. It was noted that the vacancies listed on the report would be presented to the Board as the positions are filled. The motion carried unanimously.
12. The Chair called for the presentation of the 2020-21 vendor contracts.
13. A motion was made by Gertrudis Hernandez and second by Karon McFarlane for approval of the 2020-21 Charter School Business Management contract. The motion carried unanimously.



14. A motion was made by Gertrudis Hernandez and second by Karon McFarlane for approval of the 2020-21 PKF O'Connor Davies, LLP contract. The motion carried unanimously.
15. A motion was made by Gertrudis Hernandez and second by Karon McFarlane for approval of the 2020-23 HCWC, Inc. contract. It was noted that a Request for Proposal [RFP] was issued by Challenge for bids for the services to be carried out by the contract and that the RFP was posted on the Procurement page on the Challenge main website. The motion carried unanimously.
16. The Chair called for the presentation of the 2020-21 Draft Operational Budget [Attachment #9]. Following discussion, a motion was made by Gertrudis Hernandez and second by Karon McFarlane for approval of the 2020-21 Draft Operational Budget. The motion carried unanimously. It was noted that the final 2020-21 Operational Budget would be presented to the Board during the July 2020 Board Meeting following the closing of the 2019-20 Financial Books.
17. The Chair called for the presentation of the 2020-21 Financial Policies and Procedures Manual [Attachment #10]. Following discussion, a motion was made by Gertrudis Hernandez and second by Karon McFarlane for approval of the 2020-21 Financial Policies and Procedures Manual. The motion carried unanimously.
18. The Chair called for an updated Personnel Report for the 2019-20 School year. It was noted that there were no resignations or hiring of new employees.
19. The Chair called for the report on the Annual Board Elections [Attachment #11].
20. Gertrudis Hernandez made a motion to elect Frederica Jeffries to the Board for a three year term ending on June 30, 2023 with a second by Karon McFarlane. The motion carried unanimously.
21. Frederica Jeffries made a motion to elect Karon McFarlane to the Board for for a three year term ending on June 30, 2023 with a second by Gertrudis Hernandez. The motion carried unanimously.
22. Gertrudis Hernandez made a motion to elect Andrew Barnes to the Board for a one year term ending on June 30, 2021 with a second by Karon McFarlane. The motion carried unanimously.



23. Gertrudis Hernandez made a motion with a second by Karon McFarlane to elect the following officers for the 2020-21 school year:

- Chair – Frederica Jeffries
- Vice-Chair – Andrew Barnes
- Secretary – Karon McFarlane
- Treasurer – Linda Plummer [pending NYC DOE approval]

The motion carried unanimously.

24. The Chair called for a presentation of the 2020-21 Board of Trustees Calendar [Attachment #12]. The calendar was approved by common consent.

The meeting adjourned by common consent at 7:40 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



ATTACHMENT #1

CPCS

2019-20 School Year

Board Meeting #11

Minutes



2019-20 School Year Board Meeting #11 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2019-20 School Year Board Meeting #11 at 6:30 PM on May 20, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane and Gertrudis Hernandez

Members absent: Andrew Barnes

Also present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called upon the CEO Dr. Les Mullings to acknowledge the passing of our Board Treasurer - Dr. Jeremiah Gaffney. Dr. Gaffney served the CPCS Board with distinction since becoming a member of the Board in August 2014. Dr. Gaffney was a strong community member supporting a wide variety of not for profit organizations. He was especially committed to the success of Challenge and supported the establishment of the school long before it’s approval in February 2010. The Board took a moment to reflect on the life and service of Dr. Gaffney.
3. The Chair called for a review of the minutes of the 2019-20 School Year Board Meeting #10 [Attachment #1]. The minutes were approved by common consent.



4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the school and the continuation of the virtual learning model for K-9. as a result of the novel coronavirus (COVID-19). Challenge is continuing to update the COVID-19 Educational Continuity Plans. The Senior Leadership Team is continuing to work on the plans for the 2020-21 school year opening. Dr. Mullings noted that HSBC had approved the CARES Loan for Challenge. Following discussion, the report was received with appreciation.
5. The Chair called for the April 2020 Financial Report [Attachment #2]. Following review, the report was received.
6. The Chair called for an updated Personnel Report for the 2019-20 School year. It was noted that there were no resignations or hiring of new employees.
7. The Chair called on Dr. Mullings for a special presentation concerning new members of Board of Trustees to replace Dr. Jeremiah Gaffney and Ben Waxman.
8. Dr. Mullings presented Linda S. Plummer as a potential member of the Board [See Attachment #3]. On motion by Karon McFarlane and second by Gertrudis Hernandez nominated Linda S. Plummer to complete the term of Dr. Jeremiah Gaffney as a member of the Board pending NYC DOE approval. Motion carried.
9. Dr. Mullings presented Dr. Michelle Daniel-Robertson as a potential member of the Board [See Attachment #4]. On motion by Karon McFarlane and second by Gertrudis Hernandez nominated Dr. Michelle Daniel-Robertson to complete the term of Ben Waxman as a member of the Board pending NYC DOE approval. Motion carried.

The meeting adjourned by common consent at 7:35 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



ATTACHMENT #2

Senior Director of Teaching & Learning Report



Senior Director of Teaching and Learning
2019-20 Annual Board Report
 Kentia Coreus

July 2019-August 2019: Preparing to Launch a New School Year

The founding Senior Director of Teaching and Learning (SDTL) launched this role by engaging in the following key activities:

- Establishing relationships and supervision meetings with principals.
- Meeting with key personnel to learn about organizational roles and their functions.
- Reviewing key school documents.
- Reviewing and approving curricula and instructional resources and student materials requests.
- Reviewing and approving requests for professional learning opportunities.
- Establishing professional learning memberships with key organizations to support teaching and learning.
- Conducting final interviews of teacher candidates.
- Coordinating with principals and other key personnel to finalize staff pre-service agenda.
- Attending DOE-provided special education training with key personnel.
- Visiting schools during the opening weeks to meet staff, students, and families.

September 2019: Reviewing Key Student Enrollment and Achievement Data

Subgroup Enrollment Data

| | ELL | ELL-Difference from CSD | SWD | SWD-Difference from CSD | ED (Economically Disadvantaged) | ED-Difference from CSD |
|---------|-----|-------------------------|-----|-------------------------|---------------------------------|------------------------|
| 2017-18 | 4% | -10% | 17% | -3% | 85% | 5% |

Spring 2019 State Exam Data Analysis

Compliance Level Analysis

| ELA | Challenge Proficiency % | CSD 27 | Variance to CSD 27 | NYS | Variance to NYS |
|--------------|-------------------------|--------|--------------------|-----|-----------------|
| ALL students | 53 | 46 | 7 | 45 | 8 |
| ELL students | 0 | 11 | -11 | 9 | 9 |
| SWD students | 25 | 17 | 8 | 14 | 11 |
| ED students | 52 | 47 | 5 | 36 | 16 |

| MATH | Challenge Proficiency % | CSD 27 | Variance to CSD 27 | NYS | Variance to NYS |
|--------------|-------------------------|--------|--------------------|-----|-----------------|
| ALL students | 50 | 43 | 7 | 47 | 3 |
| ELL students | 44 | 22 | 22 | 17 | 27 |
| SWD students | 31 | 20 | 11 | 16 | 15 |
| ED students | 47 | 47 | 0 | 37 | 10 |

School/Grade-Level Analysis

| Grade | ELA Spring 2019 % Proficient | Change from Spring 2018 ELA | MATH Spring 2019 % Proficient | Change from Spring 2018 MATH |
|-------|------------------------------|-----------------------------|-------------------------------|------------------------------|
| 3 | 67% | 18 | 62% | 24 |
| 4 | 43% | -10 | 49% | -9 |
| 5 | 38% | -5 | 48% | -9 |
| 6 | 57% | 8 | 56% | 26 |
| 7 | 60% | 28 | 44% | 20 |
| 8 | 52% | 6 | 39% | 21 |
| 3-8 | 53% | 8 | 50% | 14 |

October 2019: Providing Supports for the Instructional Program**Literacy Workshop at Success Academy**

Principal Gordon and seven members of her school team participated in Success Academy's Middle School Literacy workshop on October 3-4 at the Robertson Center. In addition to learning about their literacy curriculum, we were able to observe a few classrooms. SA's curriculum emphasizes rigorous and engaging student literature and careful attention to teacher intellectual prep. ES will have the opportunity to sign-up for this training in January 2020.

Math Curriculum Support

We contracted with CUNY's New York City Math Project to have consultant Lindsay Caparco work with teachers (20 days) at Hartman to support the teaching and learning of math.

November-December 2019: Planning for the Launch of Challenge Charter High School (CCHS)**Core High School Design Team and Calendar**

A team was established to participate in key activities for the planning of the high school. A calendar highlighting monthly goals was established.

Special Education

The Special Education team (NYCDOE) visited both school sites on October 17, 2019 to review our special education program. Their feedback requires that we review our co-teaching models and create a systemic approach to providing specially designed instruction to all students with an IEP.

Corey Green from The Collaborative for Inclusive Education visited both sites on Friday November 1, 2019. She provided recommendations on how to make shifts to our structure to ensure the delivery of SDI for all students with an IEP. Specially Designed Instruction will be a K-8 focus for the 2018-19 school year.

Key Policy Change: The DOE now requires charter schools to design a program that will meet the needs of all students with IEPs. Schools now have to send a description of their special education program to the CSE to ensure that the CSE only makes IEP recommendations that are available at the school. Schools have the option of requesting approval of an innovative model which would require that the model be included in the charter and approved by the CSE.

January 2020-February 2020: CCHS Planning

Challenge Charter High School Planning

The high school design process continues with the following structures/activities:

Official Onboarding of Consultants

Cheryl Quatrano (retired DOE Principal) and Melinda Spataro (retired DOE SPED educator) officially started supporting the high school design process on January 10, 2020. Ms. Spataro will also be supporting our special education program. Both in-house and off-site consultation dates were established.

High School Informational Sessions

Challenge held its first informational session for the high school on November 19, 2019. The middle school team and members of OPS supported planning and facilitation.

Visits to Veritas Academy (Founded by Cheryl Quatrano and Melinda Spataro)

The SDTL visited Veritas Academy on December 5, 2019 and December 19, 2019 to see the school's implementation of the Renzulli framework. Challenge Charter High School will adopt the Renzulli model as it focuses on: project-based learning, curriculum compacting, the teaching of real-world and relevant elective courses; all essential components of CTE programming.

Collaborating with JPS Solutions

Weekly meetings with JPS Solutions, the SDTL, and Principal Gordon have been established to ensure high school planning is aligned to our 6-8 program and to our charter.

Hiring

The senior leadership team identified ideal traits of the Founding High School leader role. The hiring process was also developed as a four-phases process. The SDTL and CCHS planning consultants developed job descriptions for all high school positions.

March 2020: Initial Response to COVID-19 School Closure

The SDTL established a remote learning planning checklist to guide the planning of remote learning. The already established 1:1 program at CCMS supported a smooth transition to synchronous remote learning. Hartman launched remote learning with learning packets and asynchronous opportunities for students to engage with teachers and each other.

Remote Learning Planning Checklist

- Instructional platform being utilized (online, paper packages, combination, etc.). Specify content and standards being covered for every grade level
- Instructor Responsibilities
- Student Responsibilities
- Parent Responsibilities
- Differentiation strategies for SWD
- Differentiation strategies for ELL students
- Interventions for below benchmark students
- Interventions for promotion in doubt students
- How mandated counseling will be provided

- How related services could be provided
- Plan for conducting IEP meetings
- Ways we are supporting at-risk families
- Procedure for taking student "attendance"
- Procedure for taking staff attendance
- Ways students can connect with each other to collaborate
- Extracurricular activity ideas for families

April 2020: Continued Response to COVID-19 School Closure and CCHS Planning

New SDTL activities in response to COVID-19 school closure:

- Read and disseminate guidance from NYSED and NYCDOE Charter Office.
- Establish criteria for Continuity of Learning plans.
- Gather and disseminate remote learning resources.
- Communicate weekly priorities to principals.
- Connect with external school leaders to share/collect ideas for supporting students and staff.
- Provide guidelines for designing remote learning during abbreviated spring break.
- Attend weekly webinars with the New York State Charter Association. Information is provided by the Board of Regents and all three NYS charter authorizers.
- Secured a new cleaning company to service our buildings at Central and Redfern Avenue.

Challenge Charter High School

Planning continues with the following activities:

Student Outreach and Enrollment

The SDTL created a virtual high school informational session and it was posted to our website on March 31, 2020. Our lottery was held virtually on April 2, 2020 with over 200 attendees.

Partnership Development

SDTL participated in a Zoom conference with Queensborough Community college. Two programs were identified as avenues for partnership building.

Phase III Hiring Committee

This committee was developed to conduct panel interviews of high school principal candidates. Members include: Ms. Coreus, Mrs. Richards, Mrs. Griffin, Mrs. Gordon, Mrs. Vaughn, Ms. Ward-Brew, Ms. Cameron (CCMS PA President), Totulope Agosu (CCMS student), and Jaenique Bryant (CCMS student). All committee members were provided an orientation package and all attended orientation facilitated by the SDTL. The committee conducted two candidate interviews on April 22, 2020 and two interviews on April 23, 2020 via Zoom. The application package and interview video of the leading candidate were shared with Dr. Mullings on April 24, 2020.

High School Principal Selection

Principal Mondesir-Gordon will be appointed principal of grades 6-9 for the 2020-21 school year. Considering sixty percent of incoming 9th grade students are currently attending CCMS, we believe this will ensure continuity and normalcy for our students and families during this time of uncertainty.

Vetting a Student Information System (SIS)

A committee has been established to vet a SIS which will be required to track credit accumulation and other data pertinent at the high school level. A determination will need to be made regarding the use of this SIS in grades K-8. Mrs. Samuels is leading this committee.

May 2020: Continued Response to COVID-19 School Closure

2020-21 Projected Scholar Enrollment

| Current Enrollment | 945 scholars (as of May 15, 2020) | |
|--------------------|-----------------------------------|---|
| Grade | Number of scholars | Notes (where applicable) |
| K | 120 | 120 offers made. All accepted. |
| 1 | 121 | Includes one holdover. |
| 2 | 98 | |
| 3 | 94 | |
| 4 | 94 | |
| 5 | 97 | |
| 6 | 67 | Includes 49 CPCS scholars. 18 seat offers made. 17 accepted. |
| 7 | 75 | |
| 8 | 74 | |
| 9 | 84 | Includes 63 CCMS scholars. 153 seat offers made. 21 accepted. |
| TOTAL | 924 | |

Remote Learning Update

The CCMS staff continues to provide live instruction by capitalizing on its established blended learning model and 1:1 scholar and Chromebook program. Staff have been trained to provide robust and dynamic live lessons. CPCS is in the beginning stages of establishing live instruction. Stage one is providing devices to all scholars in grades 4 and 5. Teachers will then be trained to provide live instruction which is expected to begin on June 1, 2020. The senior leadership team has started gathering resources to begin planning for re-entry. Planning meetings will be initially launched and designed by a consultant from JPS Solutions.

June 2020: Planning for Re-entry

The SDTL is supporting re-entry planning by developing a Teaching and Learning Planning Guide. Highlights of the guide include:

Guiding Principles

1. **Quality:** Our scholars deserve high quality and robust learning opportunities.
2. **Equity and Access:** We must meet the needs of all students by differentiating, providing support, and by providing needed resources and services.
3. **Structure:** Providing explicit expectations and supports will help staff, scholars, and families be successful regardless of the learning environment.

4. **Simplicity:** Having clear and simple priorities will increase our effectiveness.
5. **Connection:** We must be intentional about ensuring continued opportunities to function as a community.
6. **Continuous Improvement:** We are committed to striving for excellence by reading, researching, reflecting, asking for help, and collaborating.

(Adapted from Bellwether Education partners)

Re-entry Planning Guidance

1. Access re-entry planning questions [here](#) to help guide your planning. These questions were adapted from a tool created by [Bellwether Education partners](#).
2. You will be expected to have a re-entry plan for the following three scenarios in the fall: in-person learning, remote learning, and a hybrid of in-person and remote learning.
3. The Board of Regents will be reviewing guidance from Regional School Reopening Task Force meetings on **July 13, 2020**.
4. We anticipate final re-entry plans will be due to NYSED on **July 1st**.

Resources

- [A Blueprint for Back to School](#)
- [Maryland's Recovery Plan for Education](#)
- [A Plan to Safely Reopen America's Schools and Communities](#) (pages 7-11 are specific to schools)
- Presentation [slides](#) from Nate Levenson's keynote at The Collaborative annual conference
- All materials from The Collaborative's 2020 Annual Conference can be accessed [HERE](#).

Fall 2020 Re-Entry Plan Checklist

The components listed below must be addressed in all three re-entry scenarios. Please note this list is not exhaustive. Please include any and all components required for successful student and staff outcomes.

- | | |
|--|--|
| <input type="checkbox"/> Priority Learning Standards (by grade and by content area) | <input type="checkbox"/> Description of special education program |
| <input type="checkbox"/> Instructional platform being utilized (device, paper, hybrid) | <input type="checkbox"/> Description of RTI program |
| <input type="checkbox"/> School calendar (designating in-person/virtual events) | <input type="checkbox"/> Differentiation strategies for SWD |
| <input type="checkbox"/> Master Schedule | <input type="checkbox"/> Differentiation strategies for ELL students |
| <input type="checkbox"/> August Staff Professional Development | <input type="checkbox"/> Interventions for below benchmark students |
| <input type="checkbox"/> Yearlong Professional Development plan | <input type="checkbox"/> Interventions for promotion in doubt students |
| <input type="checkbox"/> Student orientation | <input type="checkbox"/> How mandated counseling will be provided |
| <input type="checkbox"/> Family orientation | <input type="checkbox"/> How related services could be provided |
| <input type="checkbox"/> Curriculum (also see Priority Standards) | <input type="checkbox"/> Plan for conducting IEP meetings |
| <input type="checkbox"/> Grading Policy | <input type="checkbox"/> Ways we are supporting at-risk families |
| <input type="checkbox"/> Student Attendance Policy and Procedures | <input type="checkbox"/> Ways students can connect with each other to collaborate |
| <input type="checkbox"/> Staff Attendance Policy and Procedures | <input type="checkbox"/> Extracurricular activity ideas for families |
| <input type="checkbox"/> Instructor Responsibilities | <input type="checkbox"/> Student/Family Outreach (especially for students who are not present/engaged) |
| <input type="checkbox"/> Student Responsibilities | <input type="checkbox"/> Teacher support and evaluation |
| <input type="checkbox"/> Parent Responsibilities | |
| <input type="checkbox"/> Remote learning training for families | |



ATTACHMENT #3

K-5 Principal Report

Teaching and Learning

| | | | | | | | | | | | | |
|------------------|--|--|--|---|--|---|--|--|--|---|---|--|
| August | Curriculum PDs (Wonders, Math) | The importance of Systems & Procedures and expectations | Completing Kindergarten Diagnostics expectations | Review & Understanding of Observational Tool | Expectations for Lesson Plan & Snapshot Review | Grade Team Leader Monthly Meetings with Admin | Specially Designed Instruction Training | | | | | |
| September | Unpacking Curriculum Guides & Understanding our End Goals | Optional Lunch & Learn for F&P training | Kindergarten Diagnostics | BOY Benchmark Assessments | Admin Pop-ins with Checklists on Instructional Practices | 1:1 Coaching with New Staff | Guided Reading Review & Expectations for New Staff | Submission & Review of Weekly Snapshots (Admin Providing Feedback) | F&P Assessments | Grade Team Leader Monthly Meetings with Admin | Submission of Curriculum Unit Plans for Admin Review & Feedback | Specially Designed Instruction Training & Implementation within lesson plans & snapshots |
| October | Math Tuesday Challenges & Data Review | Admin informal observations & feedback | Submission of MTC for data discussions | Grade Team Data Discussions for F&P | Guided Reading Groups Begin | 1:1 Coaching with New Staff | Grade Team Leader Monthly Meetings with Admin | Inclusive Education workshop for selected teachers | Specially Designed Instruction Training & Implementation within lesson plans & snapshots | iReady Assessing & grouping | ELA & Math unit assessments & data discussions | |
| November | Heavy Focus on implementation of Writing Curriculum | Math Tuesday Challenges & Data Review | Admin informal observations & feedback | Submission of Writing Samples for data discussions | Focus on Gradual Release Model | Grade Team Leader Monthly Meetings with Admin | Number Sense Instructional Focus in Math | Teachers completing taechbacks on varies math strategies | Sped Collaborative Visit & Support | | | |
| December | Kindergarten Diagnostics MOY | F&P Assessments | Math Tuesday Challenges & Data Review | Admin informal observations & feedback | Focus on Gradual Release Model | | | | | | | |
| January | Math Tuesday Challenges & Data Review | Focus on Gradual Release Model | Afterschool Academy for testing grades | Weekly PLC Meetings | Interim Assessments | Admin informal observations & feedback | Val-Ed Teacher Surveys | | | | | |
| February | Afterschool Academy for testing grades | School-wide common planning meetings | Focus on Writing (student work & teacher modeling) | Admin informal observations & feedback | | | | | | | | |
| March | Introduction to Remote Learning Assignment Templates (expectations for completing them, finding resources for lessons, etc.) | Afterschool Academy for testing grades | | | | | | | | | | |
| April | Admin joining weekly remote grade team meetings | | | | | | | | | | | |
| May | What is live instruction & how will it be implemented in our remote learning culture? | Wonders training (how do we use online resources to support all of our learners? Ways to engage all learners through the wonders curriculum) | Admin joining weekly remote grade team meetings | Admin meetings with teams for Planning of Virtual Graduations for Grade K & 5 | | | | | | | | |
| June | iReady (Using Teacher toolbox to enhance online instruction, pulling reports to understand areas of weaknesses of your scholars, assigning and aligning lessons to meet the needs of our scholars) | Live Remote Observations and Admin Feedback | Admin joining weekly remote grade team meetings | Admin meetings with teams for Planning of Virtual Graduations for Grade K & 5 | | | | | | | | |

Professional Learning - A Culture of Collaboration to Improve Student Learning

| | |
|-----------|--|
| August | School Culture- Systems, Routines and Procedures/ Classroom Environment First 25 Days of School Specially Design Instruction/RTI Reading Wonders New Teacher Orientation i-Ready Growing & Developing Professionally |
| September | TLAC Instructional Techniques |
| October | Lesson Plan Alignment New York City Math Projects (NYCMP) Gathering Data on Student Mastery and Acting on Data and the Culture of Error |
| November | Teachback Protocol NYCMP - Planning & Preparation |
| December | NYCMP - Planning & Preparation - Structuring of new math block & identification of resources for workstations - Grade 5 |
| January | NYCMP - Planning & Preparation - New math block support - Grade 5 - 2019 NYS Math Test Release Questions - Math Calendar Revisions - Go Math! Assessments |
| February | Examining Student Work Gradual Release of Responsibility- Modeling NYCMP - Planning & Preparation Protocol Manual |
| March | NYCMP - Planning & Preparation |
| April | Self-guided: - Assigning lessons in i-Ready - Fluent with the Writing City program - Fluent with the Think Central program |
| May | Reading Wonders Digital Support - Using digital components to support scholar learning |
| June | i-Ready - Review Personalized Instruction by Lesson Report - Using data to plan for Teacher Assigned Lessons - Teacher Toolbox, supporting learning through additional resources |

| Principal Nicole Griffn | | | | |
|---|--|--|--|---|
| CPCS ELEMENTARY SCHOOL- HIGHLIGHTS OF 2019-2020 School Year | | | | |
| Special Education | | | | |
| August | Professional Development to Staff about RTI Intervention and Special Education Related referral policy and Procedures | Distribution of IEPs to staff | CSE PD on Specially Designed Instruction | Collaborating with Related service agencies to set up related service providers caseloads and schedules |
| September | Collaborating with CSE for 2019 caseload and scheduling Annual, Initial Referral, ANd re-evaluation Meeting Schedule | Goal Tracking with ICT Staff | Setting up 504 Accomodations | |
| October | Collaborating with CST to go over CSE caseloads as well as implementing ongoing appropriated goals for scholars at risk | Check ins with students that have IEPs | | |
| November | Creating Community relationships with New Horizon, St. Johns Hospital, Sheltering Arms agencies to mobilize community resources for family members of all studetns in need | | | |
| December | Collaborating with CSE to update Testing Accomodations for studetns with IEPs in order for smooth transitioning for anticipated state testing | Check in with ICT Staff about scholars with IEP | | |
| January | Working with Other Health Impairment Office to best support 504 plans | | | |
| February | Check in with parents of scholars with IEP | | | |
| March | Remote learning plans were instituted (Lesson Plan templates, all-staff Training on how to complete templates, training of expectations of completing templates, etc.) | | | |
| April | Remote Learning transitioning /monitoring IEP and CST goals remotely | Check in with parents and scholars with IEPs to assess what resources they may need during the Covid-19 crisis | | |
| May | Remote Learning transitioning /monitoring IEP and CST goals remotely | Check in with parents and scholars with IEPs to assess what resources they may need during the Covid-19 crisis | | |
| June | Closing up IEP cases for the 2019-2020 school year/preparing cases that will meet for summer to CSE/ closing out CST cases/ Preparing list for 5th grade scholars matriculating to CCMS with IEPs. | Networking with related service provider agencies to update all IEP data and caseloads | | |

| Family and Community Engagement | | | | | | | | | |
|---------------------------------|--|--|--|-------------------------------------|--|---------------------------------|---------------------------------|---|---|
| August | School supplies & book bag give away (Rockaway Community Church of the Nazarene) | Book bag give away (Influnce Activewear) | Staff welcome back Breakfast | | | | | | |
| September | First PA meeting | School store: Parent volunteers | OutReach at Far Rockaway Library | Painting CPCS with Staff & Families | | | | | |
| October | Parent workshop>Title 1 (Information) | Character Day Dance Parent Volunteers | PA meeting/Financial workshop | Workshop for Rising 6th-graders | Far Rockaway's Breast Cancer walk | School store: Parent volunteers | Grandparents Day | Out reach at Arverne Library | Picture day: Volunteers |
| November | Harvest Feast | Daycare OutReach | Book Fair | Coat Drive | Workshop at the Library | School store: Parent volunteers | OutReach at Peninsula Library | | |
| December | Kids Boutique:Parent Volunteers | Writer show | Parent Meeting for K & 5th-grade | Daycare outreach | Workshop online with Communities Leaders | School store: Parent volunteers | PA meeting | Webinar:IEL Family Engagement (Community) | Ribbon Cutting Library at Far Rockaway Educational campus |
| January | School store: Parent volunteers | PA meeting / 2020 Census workshop | Nutrition workshop | Community OutReach | AppleBee's Flapjack Community Fundraiser | | | | |
| February | Arverne Library Trip with Ms.Stantonl ESL group | Survey | Nutrition workshop | Open House for High school | Elementary School Open House | Far Rockaway Community Meeting | School store: Parent volunteers | I am with Challenge campaign/Ph | PA Meeting/BikeRaffle |
| March | Nutrition Workshop | Parent teacher Conference/Survey | Book Fair | Community Advisory Council Meeting | | | | | |
| April | CPCS 1st Virtual Lottery Night | Webinar-Parents Survey | Webinar-IO classroom | | | | | | |
| May | Webinar: Family Engagement Community (Every Thursday) | Webinar-IO classroom | | | | | | | |
| June | Webinar: Family Engagement Community (Every Thursday) | Webinar-IO classroom(what's New) | Far Rockaway For Justice:Community Leaders | | | | | | |



ATTACHMENT #4

6-8 Principal Report



CHALLENGE CHARTER MIDDLE SCHOOL

2019-2020 Principal's Monthly Board Report

Mavgar Mondesir-Gordon, Principal (Grades 6-8)

School Year 2019-2020 Report

June 12, 2020

Current CCMS Enrollment:

| Cohort Group | Grade Level | March 10, 2020 Enrollment | Enrollment As of Jun 11, 2020 | Change in enrollment |
|--------------|-------------|---------------------------|-------------------------------|----------------------|
| #3 | Grade 8 | 86 | 86 | 0.00% |
| #4 | Grade 7 | 74 | 74 | 0.00% |
| #5 | Grade 6 | 75 | 75 | 0.00% |
| TOTAL | | 235 | 235 | 0.00% |

CCMS Attendance Statistics:

**NOTE: There is no ATS access as of March 11, 2020; attendance is based on Remote Learning period attendance.*

| Cohort | Grade Level | Attendance Rates | | | | | | | | | | |
|---------------|-------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|--------------------------|
| | | Aug 26, '19 - Sep 4, '19 | Sep 5, '19 - Sep 26, '19 | Oct 2, '19 - Oct 31, '19 | Nov 1, '19 - Nov 27, '19 | Dec 2, '19 - Dec 20, '19 | Jan 2, '20 - Jan 31, '20 | Feb 3, '20 - Feb 28, '20 | Mar 2, '20 - Mar 10, '20 | * Mar 23, '20 - Apr 8, '20 | * Apr 20, '20 - May 8, '20 | May 11 '20 - Jun 11, '20 |
| #3 | Gr. 8 | 93.3% | 94.0% | 93.9% | 92.2% | 91.3% | 92.7% | 92.2% | 92.1% | 89.7% | 92.9% | 98.0% |
| #4 | Gr. 7 | 88.4% | 95.6% | 94.3% | 94.7% | 92.6% | 94.1% | 90.1% | 92.6% | 89.6% | 93.4% | 100.0% |
| #5 | Gr. 6 | 89.8% | 96.8% | 95.1% | 93.7% | 93.9% | 94.5% | 94.3% | 93.5% | 84.2% | 90.9% | 97.0% |
| TOTALS | | 90.5% | 95.5% | 94.4% | 93.5% | 92.5% | 93.8% | 92.2% | 92.7% | 87.8% | 95.0% | 98.0% |

Proficiency Statistics of Currently Enrolled Scholars:

| Cohort Group | Grade Level | Spring 2019 <u>ELA</u> Proficiency Levels | | | | Spring 2019 <u>Math</u> Proficiency Levels | | | |
|--------------------|-------------|---|------------|------------|------------|--|------------|------------|------------|
| | | ELA L1 | ELA L2 | ELA L3 | ELA L4 | Math L1 | Math L2 | Math L3 | Math L4 |
| #3 | G 8 | 10% | 31% | 37% | 19% | 16% | 40% | 23% | 17% |
| #4 | Gr 7 | 28% | 20% | 16% | 34% | 26% | 23% | 31% | 15% |
| #5 | Gr 6 | 33% | 31% | 21% | 5% | 29% | 31% | 16% | 15% |
| Grades 6 -8 | | 23% | 28% | 26% | 19% | 24% | 31% | 23% | 16% |



SCHOOL YEAR DATA OVERVIEW

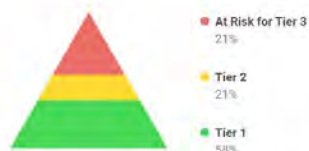
- ELA GROWTH

- In lieu of cut score information from ELA state exams, CCMS used i-Ready Reading EOY data to measure scholars' growth from the beginning of year (BOY) to end of year (EOY). Overall, we saw a 20% increase in proficient scholars in Reading in Grades 6 through 8.
-

| CCMS Growth in % of Scholars at or Above Grade-Level Proficiency From BOY to EOY Reading | | | | |
|--|---------|---------|---------|------------|
| Grades | Grade 6 | Grade 7 | Grade 8 | Grades 6-8 |
| BOY | 24% | 40% | 49% | 38% |
| EOY | 44% | 56% | 71% | 58% |
| Growth | +20% | +14% | +22% | +20% |

i-Ready Grades 6-8 EOY (Spring 2020) Reading:

Overall Placement

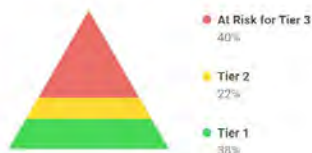


Placement By Domain

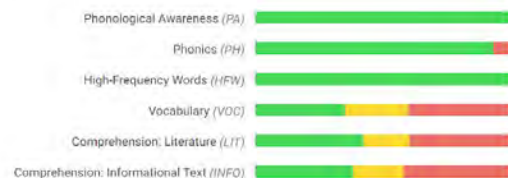


i-Ready Grades 6-8 BOY (Fall 2019) Reading:

Overall Placement



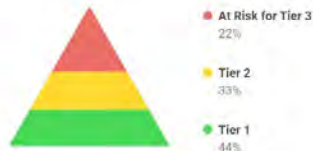
Placement By Domain





i-Ready Grade 6 EOY (Spring 2020) Reading:

Overall Placement

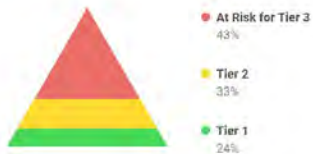


Placement By Domain



i-Ready Grade 6 BOY (Fall 2019) Reading:

Overall Placement

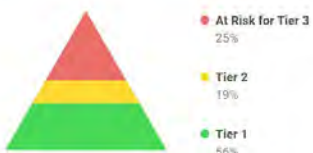


Placement By Domain



i-Ready Grade 7 EOY (Spring 2020) Reading:

Overall Placement

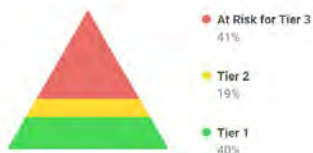


Placement By Domain



i-Ready Grade 7 BOY (Fall 2019) Reading:

Overall Placement



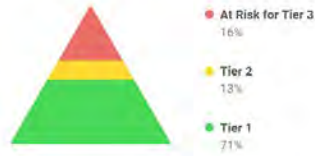
Placement By Domain





i-Ready Grade 8 EOY (Spring 2020) Reading:

Overall Placement

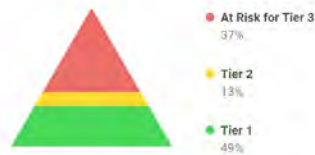


Placement By Domain



i-Ready Grade 8 BOY (Fall 2019) Reading:

Overall Placement



Placement By Domain



● **MATH GROWTH**

- In lieu of cut score information from ELA state exams, CCMS used i-Ready Math EOY data to measure scholars’ growth from the beginning of year (BOY) to end of year (EOY). Overall, we saw a 23% increase in proficient scholars in Math in Grades 6 through 8.

-

| CCMS Growth in % of Scholars at or Above Grade-Level Proficiency From BOY to EOY Math | | | | |
|---|---------|---------|---------|------------|
| Grades | Grade 6 | Grade 7 | Grade 8 | Grades 6-8 |
| BOY | 27% | 41% | 41% | 36% |
| EOY | 49% | 55% | 64% | 56% |
| Growth | +22% | +14% | +23% | +23% |



i-Ready Grades 6-8 EOY (Spring 2020) Math:

Overall Placement



Placement By Domain



i-Ready Grades 6-8 EOY (Fall 2019) Math:

Overall Placement

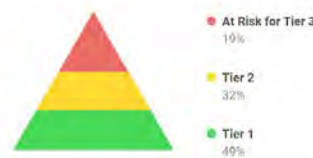


Placement By Domain



i-Ready Grade 6 EOY (Spring 2020) Math:

Overall Placement

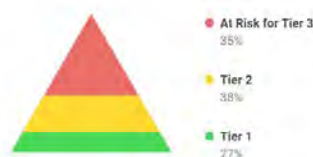


Placement By Domain



i-Ready Grade 6 BOY (Fall 2019) Math:

Overall Placement



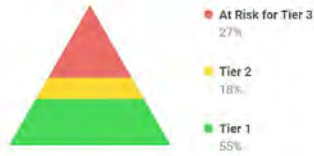
Placement By Domain





i-Ready Grade 7 EOY (Spring 2020) Math:

Overall Placement

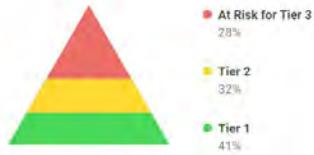


Placement By Domain



i-Ready Grade 7 BOY (Fall 2019) Math:

Overall Placement

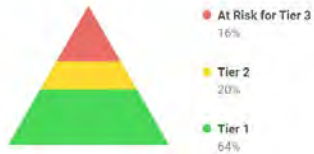


Placement By Domain



i-Ready Grade 8 EOY (Spring 2020) Math:

Overall Placement

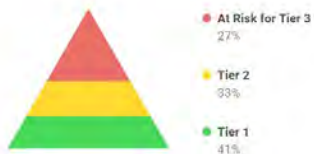


Placement By Domain



i-Ready Grade 8 BOY (Fall 2019) Math:

Overall Placement



Placement By Domain





SCHOOL LOGISTICS OVERVIEW

- PHYSICAL SCHOOL SPACES - 12-79 REDFERN AVENUE & 15-26 CENTRAL AVENUE
 - CCMS launched the school year by hosting core classes at the 12-70 Redfern Avenue building, with the cafeteria and gymnasium at the 15-26 Central Avenue building reserved for lunchtime and PE activities.
 - A transition in October to host the lunch period at the 12-79 Redfern Avenue building allowed for less hectic lunch and Specials schedules for the scholars and less time spent transitioning between the buildings on school buses.
 - Challenges in the physical space at the Redfern building include repeated incidents of flooding after heavy rainfall and high humidity at the basement level. Equipment is secured above ground level at all times, and commercial-grade humidifiers are kept on overnight and on the weekends to combat these issues.
- REMOTE LEARNING
 - The CCMS transition to remote learning in March 2020 through the end of the school year has been extremely successful. Scholars have been logging in with an average daily attendance rate of 94%. Periods are 50 minutes long, allowing each core subject to see scholars for 250 minutes per week
- TECHNOLOGY ACCESS
 - The provision of Chromebooks as loaners to scholars who did not have computer devices at home allowed for a smooth transition to remote learning.
 - As the school year comes to a close soon, a plan has been put in place to retrieve devices from graduating seniors who will not be enrolling in Challenge Charter High School for the 2020-2021 school year. All other scholars will keep their assigned devices over the summer break and return with them in the new school year.

Mastery Prep

- Mastery Prep (nee Test Prep) was launched and was held weekly since its successful launch on Monday, January 6, 2020. For nine weeks scholars reported to their assigned rooms. Grouped in proficiency boundaries based on performance data--iReady December Window Assessment and the Spring 2019 Item analysis, they received 2 periods of ELA Mastery Prep and 2 periods of Math Mastery Prep. Teachers met to complete intellectual preparation of all Mastery Prep Lessons on Mondays, and scholars went to their Mastery Prep groups from Tuesdays through Fridays. Weekly administration of standards-based assessments using IO Assessments made it easy to track the students' mastery level in real-time, and automatically updated IO Classroom



grade books for them and their parents/guardians to immediately keep up with weekly results. This process was interrupted when we closed school because a COVID-19 was declared a pandemic.

Child Study Team Outreach:

- **OUTREACH**
 - Efforts by the CCMS administrative team to keep parents informed of expectations for scholar progress were consistent throughout the year, and increased after the implementation of remote learning. Parent partnership was essential to keeping scholars consistently attending classes. This increased outreach also highlighted the importance of ensuring parents are actively using PupilPath to exchange information about their children.
 - The CCMS school counselor, social worker, and SPED team continues to reach out to scholars to deliver at-risk and mandated counseling during these school closures. These counseling sessions and IEP meetings are being held via Google Meet.

Academic Interventions

- **EXTRA HELP**
 - During remote learning, interventions took the form of extra help classes offered 3 days per week. Although the frequency is less than in-person intervention during the year, the extra help classes are able to reach more scholars due to the convenience of it taking place without the inconvenience of travel time, etc. During some remote learning sessions, scholars are able to get one-on-one help with some instructors, which is particularly helpful to our below-benchmark scholars. Classes with scholars who have IEPs and are Below benchmark are split into two to three cohorts daily to allow for small group sessions in ELA, Math, Science, and social studies.
- **DIGITAL INTERVENTIONS**
 - Scholars consistently used Read180, Sound Reading, and i-Ready throughout the year to help below-benchmark scholars make traction in their learning.

Professional Development

- **COACHING**
 - This year, we partnered with the SPED Collaborative and had invaluable access to the learning opportunities on UDL - Universal Design for Learning--with a focus on Specially Designed Instruction and Explicit Teaching. This helped to shape the evolution of a sound SPED team and services for SWD. At CCMS, we also hosted a SPED Collaborative walkthrough in October 2019 and we are in



receipt of the report sent to us in June 2020. The feedback from the report will be used in the coming year. Teachers benefited from coaching and feedback from daily professional development offered in PLC meetings in the building, and online--once we moved to the remote learning model. Such topics included: UDL, SDI, Explicit Teaching, Responsive Classroom and SEL, Rigor and Relevance, and recently Curriculum Tiering. Next week, we will sit in for the PD on Curriculum Compacting.

- **GRADE TEAM PLANNING**

- The incorporation of SDI as mandated by the DOE highlighted the need for more teacher collaboration by grade level to provide consistent learning environments for our high-needs scholars. These meetings also highlighted the importance of focusing on getting to know our scholars very well so that we can provide consistent tiered instruction.

- **VERTICAL DEPARTMENT PLANNING**

- The shift to remote learning meant a shift in focus to lesson revision over new content. In order to hit the ground running with respect to our BOY lessons in the coming school year, teachers have begun to meet in department teams to highlight planning lessons that incorporate those power standards that provide 'the best bang for our buck' with respect to standards mastery. At CCMS, we have also pledged and have begun work on a document dubbed, "Great Expectations for Grade Level Expectations". This document will name the standards that scholars must master at the end of each grade level alongside the checklist of academic skills that support that standard. This will work in tandem with the iReady Standards Mastery feature to ensure that as a PLC we are referring to scholar performance by naming the standards that scholars have mastered or have not mastered yet.

- **INSTRUCTIONAL PREPARATION**

- CCMS Instructors have grown over the course of the school year in terms of intellectual preparation. Teachers have access to WeTeachNYC, Webb's DOK wheels, and are frequently assigned required reading in Teach Like a Champion 2.0. In PD sessions at the end of the school year, there has been a granular focus on lesson plan preparation that includes a strong rigor component.
- Plans are in the works to incorporate the preparation of more challenging work for "lead learners" in small groups. The incorporation of Renzulli learning will further the work in this area.
- The shift to remote learning highlighted the need for instructors to improve their proficiency in blended learning tools. All staff will be required to complete more courses in OTIS for Educators to ensure this.

Summer Instructional Plans



- BRIDGE PROGRAM FOR 9TH-GRADERS
 - Rising 9th-graders to CCHS will participate in a 2-week remote learning bridge program from July 20th to July 31st.
 - Rising 6th-graders to CCMS will participate in a 3-week remote learning bridge program (Summer Academy) from July 6th to July 31st.
 - Daily hours for each bridge program will be 8:30 AM to 12:30 PM, 4 days per week.
 - Rising 7th and 8th-graders will hold engagement via assigned i-Ready assignments, reading assignments, and GoMath assignments that they will complete asynchronously.
 - Due to consistently high engagement, CCMS has no scholars that will be recommended for summer school.

Staffing Projections for the 2020-2021 school year:

- All CCMS staff members have returned their preference sheet responses, with all expressing their intention to return in the 2020-2021 school year. Decisions of staff position shifts have been approved and we are awaiting contracts by the CEO and Board.

NYIT Cohort Success Stories

- The NYIT collaboration continues to be a great success for CCMS, as it has allowed us to promote TAs to teaching positions, thus maintaining our staff culture and teaching standards. Since their enrollment in the NYIT program, several of our staff members have earned their certificates. We celebrate our staff successes and hope this program will continue for future cohorts to participate. This month Mr. Vil will graduate with his Masters in Mathematics Education.

Instructional Observation

- The CCMS Admin Team members continue weekly Instructional walkthroughs in all remote learning classes. CCMS continues to use TeachBoost for all instructional supervision feedback and tracking. Feedback is used to strengthen instructional practices. Teachers have 10 short observations and 2 long observations for the school year using TeachBoost.
- One-to-one Instructional Supervision meetings were consistent throughout the year, with a schoolwide focus on improving time management, Intellectual preparation, communication, and advanced unit plan preparation for the 2020-2021 school year.



End-of-Year Events

- 8TH-GRADE EVENTS

- A handful of seniors are being featured on the CCMS Facebook site daily, posing in their graduation gowns and with a quote about their future aspirations.
- CCMS will air a pre-recorded virtual graduation on Wednesday, June 24, at 10:00 AM. Pre-recorded speeches by staff and esteemed guests will be inserted into the final video, as well as a song selection by one of the seniors.
- The final attendance day for seniors will be Friday, June 19. During their final week, scholars will be permitted to attend in dress-down clothes and engage in relaxed activities and class discussions with their teachers.



ATTACHMENT #5
Director of Communications
Report



Challenge Charter School

Annual Communications Report - June 2020

fr: Kim Messer, Director of Communications

General Communication

During the changes we faced over COVID-19, I worked closely with Dr. Mullings on regular parent/family and staff updates. I also launched a special new page on our website to offer Family Resources and COVID-19 updates.

Family letter dates: June 8, May 6, April 2, March 15, March 13

Staff letter dates: April 27, April 2, March 25, March 15, March 13

Websites Updates/Plans

Challenge Charter Schools - challengecharterschools.org - 10K page views; 5.2K visits; 3.9K unique visitors (range Aug 12, 2019-June 9, 2020)

DOE recommended a central one-stop address which has been implemented this school year.

Build Out Update

- We now have a Homepage that is more dynamic
- All "Network" staff on this page along with Board Members - PARTIALLY COMPLETE
- Apply pages live here to streamline process in both English and Spanish - DONE
- NEW Careers page lives here - DONE
- Links available to site specific sites from this page (K-5, 6-8 DONE; 9-14 WHEN UP)
- News transfers from the past year from K-5 and 6-8 sites; all news for K-14 will live here - PARTIALLY COMPLETE
- Amidst the COVID-19 crisis, a Family Resources page was created for ongoing communication, family updates, grade and site specific details as well as general health, government links and available student and family services. <https://challengecharterschools.org/family-resources>

Can we move to one central "district" calendar? Or should calendars be site specific?

Site Analytics (range Aug 12, 2019-June 9, 2020)

challengeprep.org - 29.3K page views (-11.8%), 10.4K visits (-12.8%), 11K unique visitors (-7.8%)

challengechartermiddleschool.org 18K page views (-17.2%), 6.2K visits (-19.8%), 5K unique visitors (-17%)

Challenge Charter High School website

- Basic build out is done
- Awaiting curriculum design/language from Kentia Coreus and team to finalize and make public

Marketing

- Application Ads/Open House ads ran from January through early March; ads were adapted once school closed to advertise the high school seats and career openings. Schneps Media ads online and across 3 English and Spanish papers continue.
- “Challenge Strong” campaign ran at same time as application season featuring 5th and 8th Graders. 8th Grader Delisa Cameron had record number of engagement - 1216 people reached and 225 engaged - 10 shares is how our school gets grassroots, non paid attention.
- Worked with K. Coreus on job advertisements in May. I am also updating Indeed and LinkedIn profiles as requested.

Social Media Updates/Plans

Facebook: Current following K-5 - 512 Likes; 6-8 - 248 Likes - MET and EXCEEDED goal of 700 Likes overall; 25.5% growth on Middle School page; 19.0% growth on K-5

Instagram: Create and populate a Challenge Charter School page based on many of the same points above. - DONE MARCH 2020; as of this reporting we have 112 followers

Vimeo Channel: one central account to house our videos to create more dynamic content especially as the high school is established over the next 2-3 years.

DONE MAY 2020 - Vimeo account has been created, and recently we have used it for the special ChampCasts and other Remote Learning videos for our community. <https://vimeo.com/user72533369>

FUTURE THOUGHTS

How can we give our high schoolers hands-on experience by allowing them to assist with our social media and website content? High school: consider online citizens club: <https://www.icanhelpdeletenegativity.org/clubs>

Summer Communications Plans

Develop a comprehensive Crisis Communications Plan; analyzing possible merge of Facebook pages, and tackling branding issues such as letterhead and possible redesign of logos.



ATTACHMENT #6
Director of Operations
Report

**Rev. Dr. Les
Mullings,
Founder/CEO**

June 15, 2020

Re: June 15, 2020 Operations Report

By: Venessa Foster, Director of Operations

20-21 School Year Preparation

Beginning July 1, the summer execution plan will be rolled out to Operation staff members and changes will be made according to State and DOE guidelines

Quotes for furniture and curriculum, and all other necessities for 20-21 schools are being obtained. Upon the new fiscal window opening orders will be submitted and processes.

Facilities

Each building was evaluated under the building report card rubric. List of all fixtures and areas of improvement have been compiled to be rectified over the summer.

A plan of action with the custodial team is being fleshed out to ensure all needs of each building is met. Additionally, creating systems to adhere to the new social distance laws, following the guidelines of the State , CDC , and all other deciding factors .

School Foods

Finalized all details regarding CCHS food program with DOE school foods . Submitted letter of request.

Other Projects

CareMonkey Implementation

LinkedIn Recruitment



ATTACHMENT #7

May 2020 Financial Report



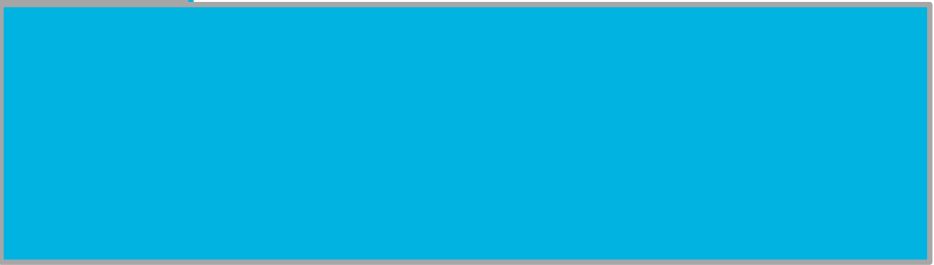
Helping you to focus on what's important:
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

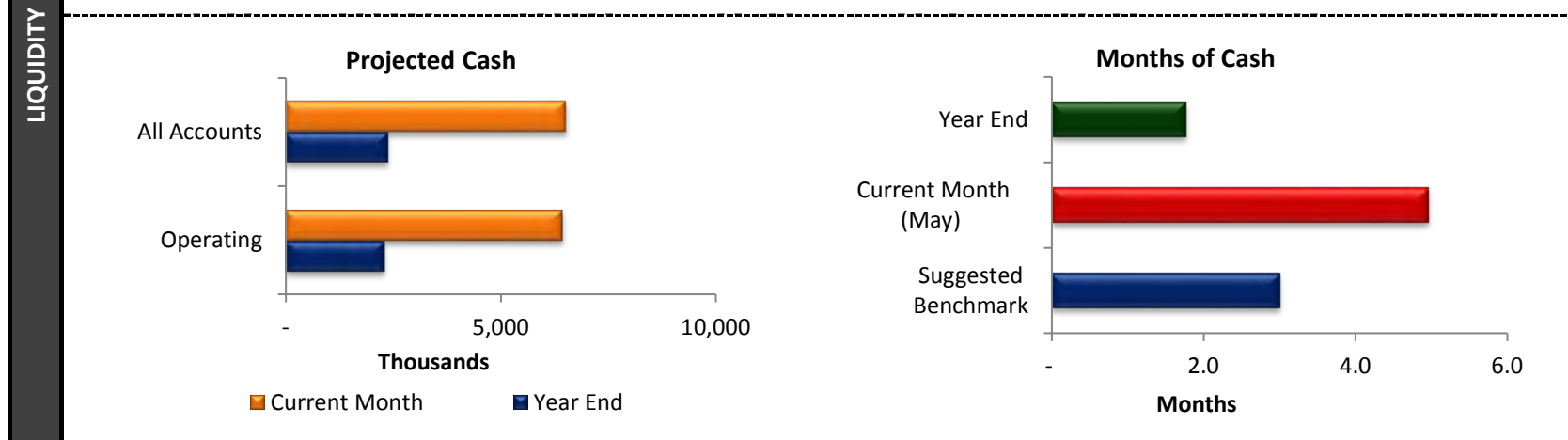
Monthly Financial Report
May 2020



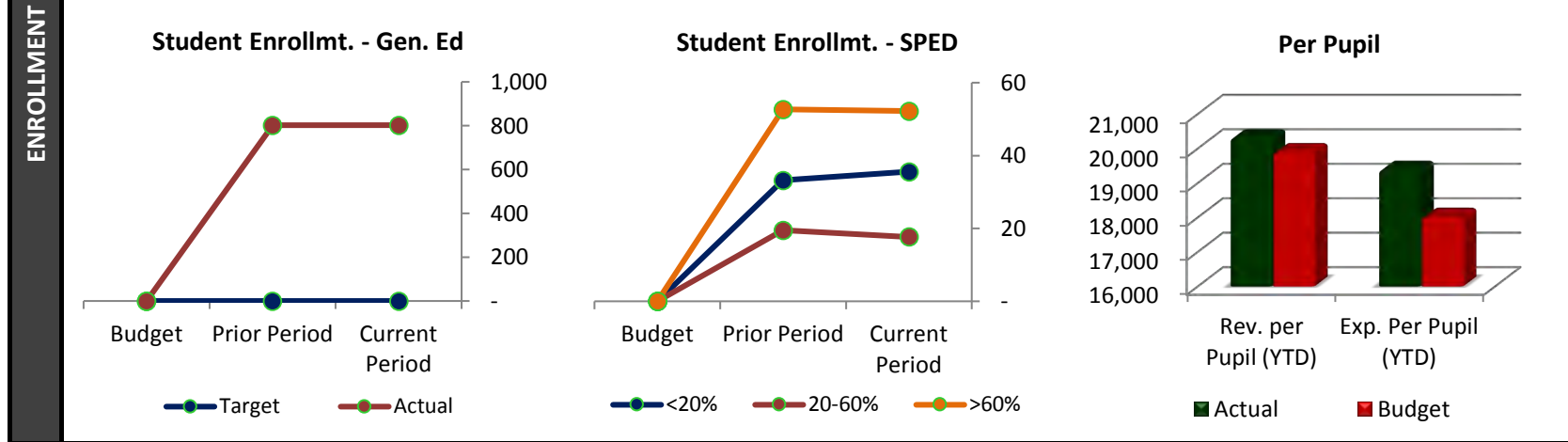
Challenge Prep Charter School

Financial Summary For Period Ended April 30, 2020

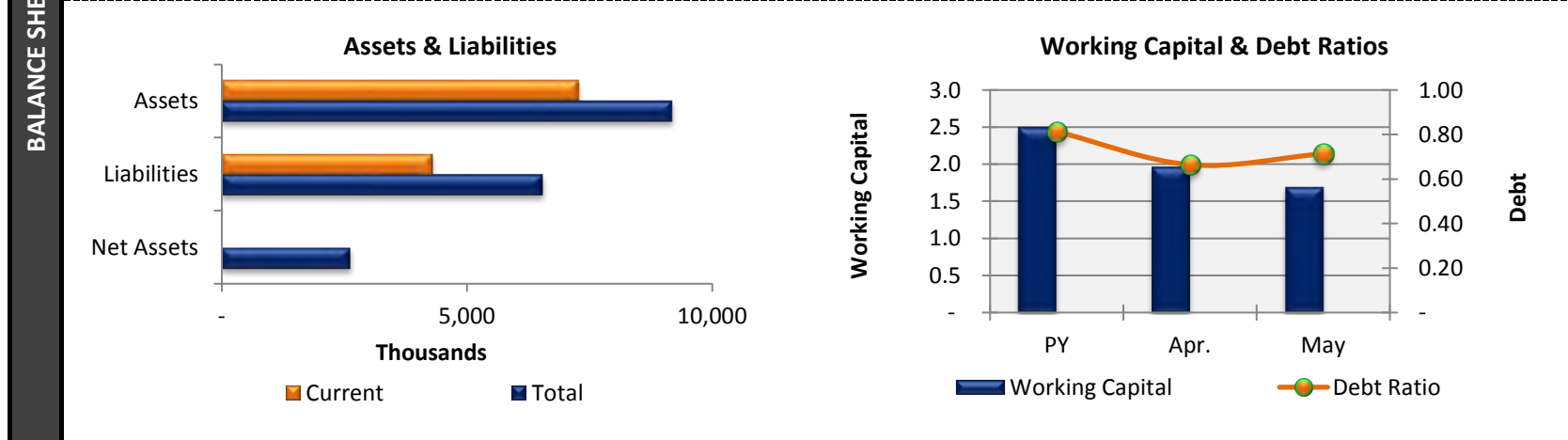
| | | |
|-----------|---|---------------------|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of April 30, 2020) | \$ 6,430,167 |
| | Projected months of cash on hand | 5.0 |
| | Cash in Bank (Total - All Accounts as of April 30, 2020) | \$ 6,509,723 |
| | FY Ending Cash Available to Carryover to FY19-20 (Operating Account(s) Only) | \$ 2,283,018 |
| | <i>*Cash balance available once all FY19-20 obligations & receivables have been settled</i> | |
| | Projected months of cash on hand | 1.8 |
| | FY Ending Cash Available to Carryover to FY19-20 (Total - All Accounts) | \$ 2,362,574 |



| | Actual | Budget | Variance | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|----------------------|----------------------|-------------------|
| General Ed | 802.51 | 811.00 | (8.49) | \$ 12,960,553 | \$ 12,414,788 | \$ 545,765 |
| SPED | | | | | | |
| 0 - 20% | 35.59 | 49.00 | (13.41) | - | - | \$ - |
| 20 - 59% | 17.68 | 9.00 | 8.68 | 183,726 | 93,510 | \$ 90,216 |
| 60% - Over | 52.24 | 54.00 | (1.76) | 995,196 | 1,028,646 | \$ (33,450) |
| Total SPED | 105.51 | 112.00 | (6.49) | 1,178,922 | 1,122,156 | \$ 56,766 |



| | |
|--|---------------------|
| Total Current Assets: | \$ 7,272,964 |
| Total Current Liabilities: | \$ 4,301,402 |
| Working Capital (Current) Ratio | 1.69 |
| Total Assets: | \$ 9,180,029 |
| Total Liabilities: | \$ 6,550,120 |
| Debt Ratio | 0.71 |
| Total Net Assets: | \$ 2,629,909 |



| | Actual | Budget | Variance |
|--|---------------------|---------------------|--------------------|
| Total Revenue YTD: | \$ 14,818,237 | \$ 14,663,688 | \$ 154,549 |
| Total Expenses YTD: | (12,994,033) | (12,760,842) | (233,191) |
| Net Operating Surplus(Deficit): | \$ 1,824,204 | \$ 1,902,845 | \$ (78,642) |

Challenge Prep Charter School

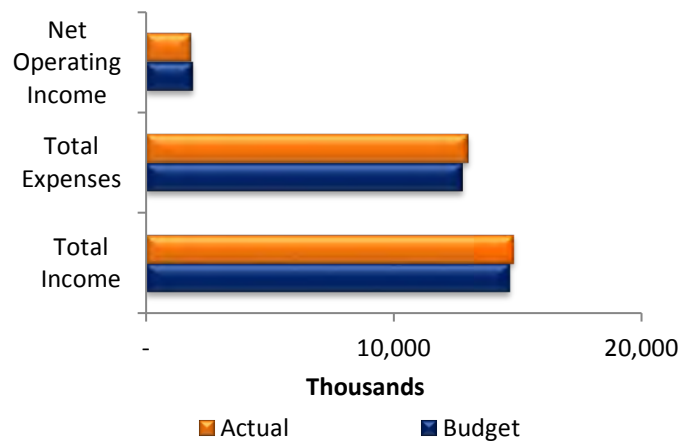
Financial Summary

For Period Ended April 30, 2020

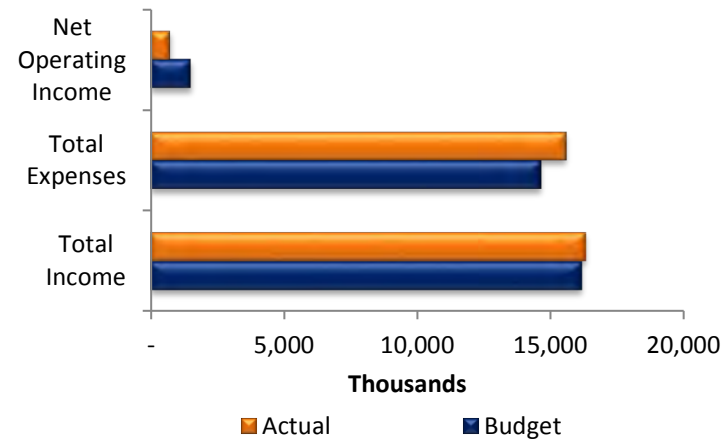
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|---------------------|
| Annual Projected Revenue: | \$ 16,303,850 | \$ 16,139,600 | \$ 164,250 |
| Annual Projected Expenses (before depreciation): | (15,559,448) | (14,619,846) | (939,602) |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 744,401 | \$ 1,519,754 | \$ (775,353) |
| Annual Projected Depreciation: | - | - | - |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 744,401 | \$ 1,519,754 | \$ (775,353) |
| Capital Expenditure Requirements | \$ (707,627) | \$ - | \$ (707,627) |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (14,851,822) | \$ (14,619,846) | \$ (231,976) |
| Revenue per Pupil (YTD) | \$ 20,316 | \$ 19,901 | \$ 415 |
| Expenditure per Pupil (YTD) | \$ 19,388 | \$ 18,027 | \$ 1,362 |

BUDGETING / REVENUE & EXPENSES

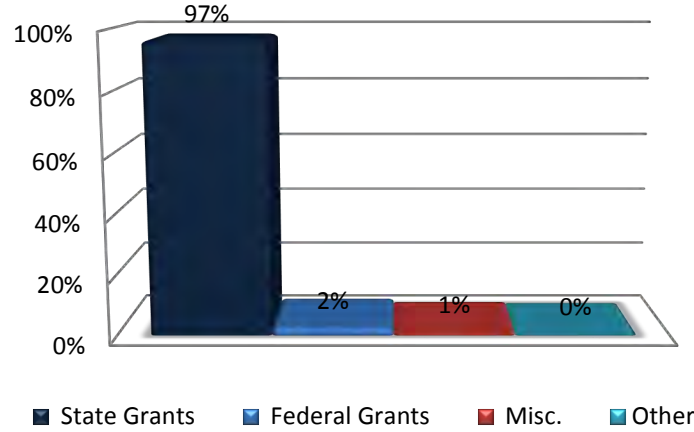
Year-To-Date (YTD)



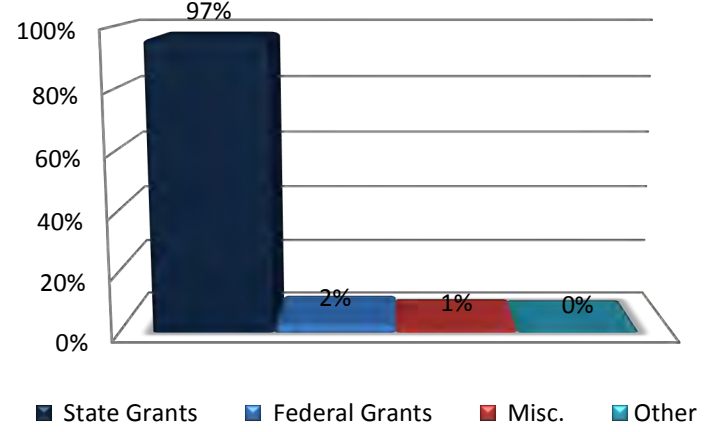
Year End (YE) Projection



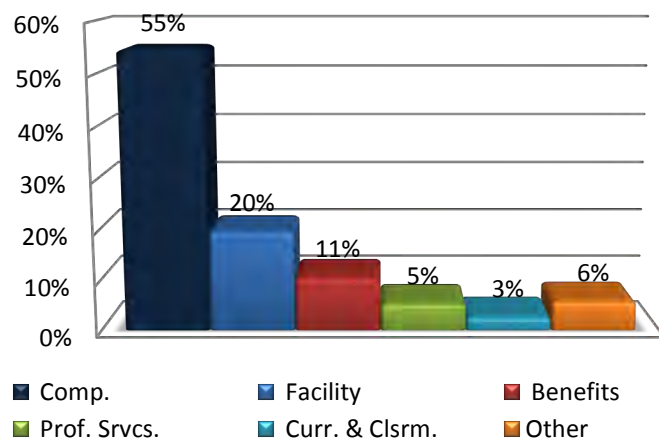
Revenue Breakdown YTD



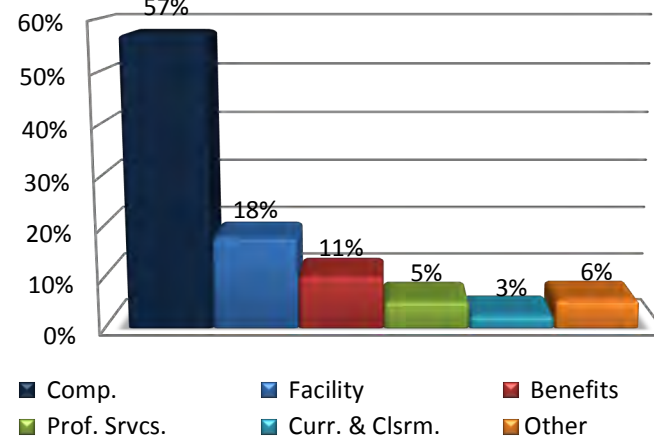
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2020 | | Comments |
|--|--------------------------|---|
| Net Budget Surplus after Depreciation | \$ 1,519,754 | |
| Increase in State Grants | 183,831 | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| Increase in Federal Grants | 13,285 | |
| Decrease in Contributions | (46,078) | |
| Increase in Miscellaneous Income | 13,212 | |
| Increase in Projected Annual Revenue | 164,250 | |
| Increase in Compensation | 753,431 | Salary projections based on budget |
| Increase in Benefits | 85,727 | |
| Decrease in Administrative Expenses | (32,258) | |
| Increase in Professional Services | 142,678 | Projection based on current trends and reallocation of expenses |
| Increase in Professional Development | 51,728 | |
| Increase in Marketing and Staff/Student Rec | 56,535 | |
| Decrease in Fundraising Expenses | (22,960) | |
| Decrease in Curriculum & Classroom Expenses | (54,615) | |
| Decrease in Facility | (66,741) | Adjusted based on remote learning and school being closed |
| Increase in Technology/Communication Expens | 25,989 | |
| Increase in Miscellaneous Expenses | 88 | |
| Decrease in Depreciation Expense | - | |
| Increase in Projected Annual Expenses | 939,602 | |
| Net Projected Deficit Variance after Depreciation | <u>\$ 744,401</u> | |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2020**

| | April 30, 2020 | | | YTD Through April 30, 2020 | | | Projected FYE June 30, 2020 | | | | | | Comments |
|--------------------------------------|------------------|------------------|------------------|----------------------------|-------------------|-----------------|--|--|---------------------------|--------------------------------|-------------------|------------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Current Month | | Previous Month | | Annual Budget | Variance | |
| | | | | | | | Actuals - July 2019 - March 31, 2020 + | Actuals July 200 - April 201 + Projections | Projected - June 30, 2020 | Projections thru June 30, 2020 | | | |
| Income | | | | | | | | | | | | | |
| 4100 State Grants | 1,244,554 | 1,280,336 | (35,782) | 14,340,499 | 14,145,360 | 195,139 | 1,425,551 | 15,766,050 | 15,857,506 | (91,457) | 15,582,219 | 183,831 | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| 4200 Federal Grants | 22,436 | 24,794 | (2,358) | 348,905 | 361,476 | (12,571) | 50,650 | 399,555 | 399,555 | - | 386,270 | 13,285 | |
| 4300 Contributions | - | 4,851 | (4,851) | 12,137 | 53,364 | (41,226) | (0) | 12,137 | 12,137 | - | 58,215 | (46,078) | |
| 4400 Miscellaneous Income | 22,609 | 9,408 | 13,201 | 116,695 | 103,488 | 13,207 | 9,413 | 126,108 | 112,908 | 13,200 | 112,896 | 13,212 | |
| Total Income | 1,289,599 | 1,319,389 | (29,791) | 14,818,237 | 14,663,688 | 154,549 | 1,485,613 | 16,303,850 | 16,382,106 | (78,257) | 16,139,600 | 164,250 | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| Expenses | | | | | | | | | | | | | |
| Compensation | | | | | | | | | | | | | |
| 5100 Instructional Staff | 703,774 | 485,075 | 218,698 | 4,814,078 | 4,739,041 | 75,037 | 1,437,966 | 6,252,045 | 4,243,638 | 2,008,406 | 5,820,901 | 431,144 | |
| 5200 Non-Instructional Staff | 196,949 | 122,936 | 74,013 | 1,499,759 | 1,352,294 | 147,465 | 196,949 | 1,696,708 | 1,321,510 | 312,199 | 1,475,230 | 221,478 | |
| 5300 Pupil Support | 117,408 | 79,499 | 37,909 | 821,716 | 810,429 | 11,287 | 169,022 | 990,738 | 747,451 | 243,287 | 889,929 | 100,809 | |
| 5000 Compensation | 1,018,131 | 687,510 | 330,621 | 7,135,554 | 6,901,764 | 233,789 | 1,803,937 | 8,939,491 | 6,312,599 | 2,563,892 | 8,186,060 | 753,431 | Salary projections based on budget |
| 5400 Benefits | 96,809 | 128,288 | (31,479) | 1,410,066 | 1,411,166 | (1,100) | 237,115 | 1,647,181 | 1,364,654 | 282,528 | 1,561,454 | 85,727 | |
| 6100 Administrative Expenses | 20,830 | 31,946 | (11,116) | 291,643 | 351,409 | (59,766) | 59,453 | 351,097 | 341,876 | 9,221 | 383,355 | (32,258) | |
| 6200 Professional Services | 55,162 | 59,106 | (3,944) | 712,206 | 621,736 | 90,470 | 141,613 | 853,819 | 811,042 | 42,777 | 711,141 | 142,678 | Projection based on current trends and reallocation of expenses |
| 6300 Professional Development | 4,679 | 13,545 | (8,866) | 183,347 | 135,455 | 47,893 | 17,981 | 201,328 | 203,636 | (2,308) | 149,600 | 51,728 | |
| 6400 Marketing and Staff/Student Rec | 16,093 | 7,520 | 8,574 | 129,815 | 82,715 | 47,101 | 16,953 | 146,768 | 113,768 | 33,000 | 90,233 | 56,535 | |
| 6500 Fundraising Expenses | - | - | - | 2,040 | 25,000 | (22,960) | - | 2,040 | 2,040 | - | 25,000 | (22,960) | |
| 7100 Curriculum & Classroom Expenses | 3,922 | 28,167 | (24,245) | 356,453 | 422,134 | (65,681) | 37,338 | 393,792 | 404,809 | (11,017) | 448,406 | (54,615) | |
| 8100 Facility | 209,367 | 242,655 | (33,288) | 2,605,502 | 2,661,206 | (55,703) | 230,618 | 2,836,120 | 2,827,926 | 8,194 | 2,902,861 | (66,741) | Adjusted based on remote learning and school being closed |
| 8200 Technology/Communication Expens | 5,036 | 13,470 | (8,434) | 167,249 | 148,169 | 19,080 | 20,379 | 187,628 | 187,628 | - | 161,639 | 25,989 | |
| 8800 Miscellaneous Expenses | - | 8 | (8) | 158 | 89 | 69 | 28 | 185 | 185 | - | 97 | 88 | |
| 8900 Depreciation Expense | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenses | 1,430,029 | 1,212,216 | 217,814 | 12,994,033 | 12,760,842 | 233,191 | 2,565,415 | 15,559,448 | 12,570,162 | 2,926,287 | 14,619,846 | 939,602 | |
| Net Income | (140,430) | 107,174 | (247,604) | 1,824,204 | 1,902,845 | (78,642) | (1,079,802) | 744,401 | 3,811,944 | (3,004,544) | 1,519,754 | (775,353) | |
| Capital Expenditures | | | | | | | | | | | | | |
| Furniture, Fixtures & Equipment | - | - | - | 142,181 | - | 142,181 | 15,445 | 157,627 | 151,929 | 5,698 | - | 157,627 | |
| Facility and Construction | (518,375) | - | (518,375) | 104,333 | - | 104,333 | 745,667 | 550,000 | 550,000 | - | - | 550,000 | |
| Website | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | (518,375) | - | (518,375) | 246,514 | - | 246,514 | 761,112 | 707,627 | 701,929 | 5,698 | - | 707,627 | |

Challenge Prep Charter School Cash Flow Projection as of May 31, 2020

| | Annual Budget FY19-20 | Projected April 20 - June 20 | June | July + Subsequent FY19-20 Items |
|--|--------------------------|---------------------------------|--------------------|------------------------------------|
| Beginning Cash Balance (Operating | - | 6,430,167 | 6,430,167 | 3,007,094 |
| Projected Cash Receipts from Operations (below) | 16,139,600 | 386,072 | 188,714 | 197,358 |
| Projected Cash Disbursements from Operations (below) | (14,619,846) | (2,528,647) | (1,607,213) | (921,434) |
| Net Cash from Operations | 1,519,754 | (2,142,574) | (1,418,499) | (724,076) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | - | - | (1,243,461) | - |
| Capital Expenditures (below) | (0) | (761,112) | (761,112) | - |
| Accounts Receivable | - | - | - | - |
| Other | - | - | - | - |
| Other | - | - | - | - |
| Ending Cash Balance (Operating Account) | 1,519,754 | 5,048,705 | 3,007,094 | 2,283,018 |
| Other Cash Accounts (Net of Transfers) | - | - | 79,556 | 79,556 |
| Total Cash (All Accounts) | 1,519,754 | 5,048,705 | 3,086,651 | 2,362,574 |

Challenge Prep Charter School
Balance Sheet
YTD as of May 31, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 5,160,875 | |
| 1002 HSBC Checking - 0852 | 5,178 | |
| 1003 HSBC Checking - 0879 | 1,269,292 | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,501 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | \$ 6,509,723 | |
| Total Bank Accounts | \$ 6,509,723 | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 237,331 | |
| 1200 Other Receivables - Salary Advance | 13 | |
| Total Accounts Receivable | \$ 237,344 | |
| Other current assets | | |
| 1300 Prepaid Expenses | 306,670 | |
| 1301 Prepaid Insurance | 7,986 | |
| 1310 Prepaid Rent | 211,241 | |
| Total Other current assets | \$ 525,897 | |
| Total Current Assets | \$ 7,272,964 | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 306,040 | |
| 1512 Classroom Furniture | 354,541 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | \$ 56,983 | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 49,217 | |
| Total 1516 Curriculum | \$ - | |
| Total 1500 Furniture, Fixtures & Equipment | 1,026,237 | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 115,620 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | \$ 7,500 | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 300,000 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | 1,023,986 | |
| 1610 Website | 11,000 | |
| Total 1610 Website | \$ 11,000 | |
| 1700 Accumulated Depreciation & Amortization | | |

Challenge Prep Charter School
Balance Sheet
YTD as of May 31, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| 1710 Accumulated Depreciation | (974,365) | |
| 1750 Accumulated Amortization | (5,744) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (980,109) | |
| Total Fixed Assets | \$ 1,081,114 | |
| Other Assets | | |
| 1800 Security Deposits | 825,951 | |
| 2500 Sales Tax Receivable | - | |
| Total Other Assets | \$ 825,951 | |
| TOTAL ASSETS | \$ 9,180,029 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 1,162,122 | |
| Total Accounts Payable | \$ 1,162,122 | |
| Credit Cards | | |
| 2200 HSBC Credit Card | - | |
| Total Credit Cards | \$ - | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | - | |
| 2301 Accrued Expenses | 81,340 | |
| 2400 Unearned/Deferred Revenue | 1,265,428 | |
| Total Other Current Liabilities | \$ 3,139,280 | |
| Total Current Liabilities | \$ 4,301,402 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,248,718 | |
| Total Long-Term Liabilities | \$ 2,248,718 | |
| Total Liabilities | \$ 6,550,120 | |
| Equity | | |
| 3000 Opening Balance Equity | - | |
| 3100 Retained Earnings | 805,706 | |
| Net Income | 1,824,204 | |
| Total Equity | \$ 2,629,909 | |
| TOTAL LIABILITIES AND EQUITY | \$ 9,180,029 | |

Challenge Prep Charter School
Statement of Cash Flows
YTD as of May 31, 2020

| | <u>Total</u> | <u>Comments</u> |
|---|---------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 1,824,204 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | 311,345 | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 1,362 | |
| 1300 Prepaid Expenses | (294,540) | |
| 1301 Prepaid Insurance | (7,986) | |
| 1310 Prepaid Rent | (28,986) | |
| 2301 Accrued Expenses | (98,711) | |
| INVESTING ACTIVITIES | | |
| 1513 Furniture, Fixtures & Equipment:Office Furniture | (5,698) | |
| 1515 Furniture, Fixtures & Equipment:Computer Software | (31,929) | |
| 1800 Security Deposits | (492,375) | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | 4,107,460 | |
| Cash at beginning of period | 2,402,263 | |
| Cash at end of period | 6,509,723 | |
| | | |
| Monday, Jun 15, 2020 10:00:33 AM GMT-7 | | |
| Furniture, Fixtures & Equipment:Curriculum:Original Cost | - | |
| 1800 Security Deposits | 26,000 | |
| 2500 Sales Tax Receivable | - | |
| Net cash provided by investing activities | \$ 8,315,278 | |
| FINANCING ACTIVITIES | | |
| 2700 Deferred Rent Liability | - | |
| 3000 Opening Balance Equity | - | |
| 3100 Retained Earnings | - | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | \$ 8,315,278 | |
| Cash at beginning of period | \$ 2,402,263 | |
| Total Cash at beginning of period | \$ 2,402,263 | |
| Cash at end of period | \$ 10,717,541 | |



ATTACHMENT #8
2020-21 Personnel Renewal
Contracts Report

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|--|--------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| CEO | Mullings, Leslie | | | | | | | |
| Senior Director of Teaching & Learning | Coreus, Kentia | | | | | | | |
| 5101 Administrative Leadership | 2 | | | | | | | |
| Principal | Griffin, Nicole | | | | | | | |
| Assistant Principal | Thomas, Carolyn | | | | | | | |
| Assistant Principal | Shepherd, Jasmine | | | | | | | |
| Principal | Mondesir-Gordon, Mavgar | | | | | | | |
| Assistant Principal | Lyle, Sheila | | | | | | | |
| Director of Curriculum and Instruction | Bryson, Carol | | | | | | | |
| 5102 Instructional Leadership | 5 | | | | | | | |
| Classroom Teacher | Harry, Cornetta | | | | | | | |
| Classroom Teacher | Gray, Nickeisha | | | | | | | |
| Classroom Teacher | Choily, Dawn | | | | | | | |
| Classroom Teacher | Perino, Jessica | | | | | | | |
| Classroom Teacher | Carlock, Kaitlyn | | | | | | | |
| Classroom Teacher | Kelly, Erin | | | | | | | |
| Classroom Teacher | Rodriguez-Salazar, Naika | | | | | | | |
| Classroom Teacher | Sciacca, Marissa | | | | | | | |
| Classroom Teacher | Grant, Syvine | | | | | | | |
| Classroom Teacher | Francis, India | | | | | | | |
| Classroom Teacher | Sarfati, Melissa | | | | | | | |
| Classroom Teacher | Ortiz, Christine | | | | | | | |
| Classroom Teacher | Droblas, Zachary | | | | | | | |
| Classroom Teacher | Scaraglino, Taylor | | | | | | | |
| Classroom Teacher | Pearson, Shaewon | | | | | | | |
| Classroom Teacher | Ward-Brew, Jacqueline | | | | | | | |
| Classroom Teacher | Lang, Deborah | | | | | | | |
| Classroom Teacher | Patrizio, Kaitlyn | | | | | | | |
| Classroom Teacher | Alexander, Catherine | | | | | | | |

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|--------------------------------|--------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| Classroom Teacher | Kelly, Kimberly | | | | | | | |
| Classroom Teacher | Baker, Marilyn | | | | | | | |
| Classroom Teacher | Salazar, Sebastian | | | | | | | |
| Classroom Teacher | Cruz, Laura | | | | | | | |
| Classroom Teacher | Berkowitz, Seth | | | | | | | |
| Classroom Teacher | Woods, Latonia | | | | | | | |
| Classroom Teacher | Mclean, Lonzil | | | | | | | |
| Classroom Teacher | Ferrara, Dawn | | | | | | | |
| Classroom Teacher | Simone, Samantha | | | | | | | |
| Classroom Teacher | Ofori, Elizabeth | | | | | | | |
| Teacher Assistant | Sylvester, Cornelia | | | | | | | |
| Classroom Teacher | McDonald, Kimberly | | | | | | | |
| Classroom Teacher | Spencer, Cordelia | | | | | | | |
| Classroom Teacher | Moorer, Tanya | | | | | | | |
| Classroom Teacher | Laing, Shanice | | | | | | | |
| Classroom Teacher | Vil, Gasner | | | | | | | |
| Classroom Teacher | Wade Gabb, Gloria | | | | | | | |
| Classroom Teacher | Rosario, Siara | | | | | | | |
| Classroom Teacher | Edwards, Anita | | | | | | | |
| Classroom Teacher | Charles-Cummings, Denise | | | | | | | |
| Classroom Teacher | Blair-Bancroft, Keneisha | | | | | | | |
| Classroom Teacher | Manniello, Peter | | | | | | | |
| Classroom Teacher | Washington, Corine | | | | | | | |
| Classroom Teacher | TBH | - | | | | | | |
| Classroom Teacher | TBH | - | | | | | | |
| Classroom Teacher | TBH | - | | | | | | |
| Classroom Teacher | TBH | - | | | | | | |
| 5103 Classroom Teachers | 46 | | | | | | | |
| Teacher Assistant | Rose, Sharon | | | | | | | |

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|--|--------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| Teacher Assistant | Williams, Undra | | | | | | | |
| Teacher Assistant | Russell, Ericka | | | | | | | |
| Teacher Assistant | Proverbs, Khristie | | | | | | | |
| Teacher Assistant | Franklin, Janel | | | | | | | |
| Teacher Assistant | Harris, Tylicia | | | | | | | |
| Teacher Assistant | Smith, Shataya | | | | | | | |
| Teacher Assistant | Alfonso Carrasco, Shainy | | | | | | | |
| Teacher Assistant | Ranger, Tavian | | | | | | | |
| Teacher Assistant | Smith, Bria | | | | | | | |
| Teacher Assistant | Turner-Murray, Roszella | | | | | | | |
| Teacher Assistant | Hargrove, Adrian | | | | | | | |
| Teacher Assistant | Chapman, Terrell | | | | | | | |
| Teacher Assistant | Aikens Wilson, Danielia | | | | | | | |
| Teacher Assistant | Rivera, Mildred | | | | | | | |
| Teacher Assistant | Reid, Maya | | | | | | | |
| Teacher Assistant | Tramell, Shaquira | | | | | | | |
| Teacher Assistant | Vilus, Savin | | | | | | | |
| Teacher Assistant | Thomas, Kevaun | | | | | | | |
| 5104 Teacher Assistants | 19 | | | | | | | |
| Special Education Teacher | Wess, Michael | | | | | | | |
| Special Education Teacher | Lloyd, Evelyn | | | | | | | |
| Special Education Teacher | Naqvi, Sadaf | | | | | | | |
| Special Education Teacher | Narine, Tina | | | | | | | |
| Special Education Teacher | Brady, Corrina | | | | | | | |
| SETTS | Novello, Nicole | | | | | | | |
| SETTS | Meyers, De'Anna | | | | | | | |
| SETTS | Magennis, Patrick | | | | | | | |
| Special Education Teacher | Moore, Lageshia | - | | | | | | |
| 5105 Special Education Teachers | 9 | | | | | | | |

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|---|---------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| ELL Teacher | Stanton, Megan | | | | | | | |
| 5106 ELL Teachers | 1 | | | | | | | |
| Music Teacher | Johnson, Brenton | | | | | | | |
| Music Teacher | TBH | - | | | | | | |
| 5107 Music Teacher | 2 | | | | | | | |
| Art Teacher | Gautier, Traci | | | | | | | |
| 5108 Art Teacher | 1 | | | | | | | |
| Physical Education Teacher | Hassel, Ryan | | | | | | | |
| Physical Education Teacher | Reilly, Stephen | | | | | | | |
| Physical Education Teacher | TBH | | | | | | | |
| Physical Education Teacher | Combs, Lawrence | | | | | | | |
| 5109 Physical Education Teacher | 4 | | | | | | | |
| Spanish Teacher | Ortiz, Martha | | | | | | | |
| Spanish Teacher | TBH | - | | | | | | |
| Career and Financial Management Teacher | TBH | - | | | | | | |
| 5110 Specialty Teachers | 3 | | | | | | | |
| Director of Finance | Armstrong, Eunice | | | | | | | |
| Staff Accountant | Bruce, Kareen | | | | | | | |
| 5201 Director of Finance | 2 | | | | | | | |
| Director of Communications | Messer, Kimberly | | | | | | | |
| Community Program Manager | Rosario, Vicky | | | | | | | |
| Enrollment Coordinator | Morgan, Stephanie | | | | | | | |
| Director of Operations | Lynch, Venessa | | | | | | | |
| Operations Manager | Whittingham-Henry, Damisa | | | | | | | |
| Operations Manager | Lecoin, Nadine | | | | | | | |
| Data & Systems Specialist | Samuels, Annella | | | | | | | |
| Technology Coordinator | Megie, Nicholson | | | | | | | |
| Technology Coordinator | Richardson, Dale | | | | | | | |
| Technology Specialist | Mullings, Johnathon | | | | | | | |

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|---|------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| 5202 Administration & Operations | 10 | | | | | | | |
| Administrative Assistant | Marquez-James, Carlene | | | | | | | |
| Administrative Assistant | Johnson, Renee | | | | | | | |
| Front Office Associate | TBH | - | | | | | | |
| Executive Assistant | TBH | - | | | | | | |
| 5204 Administrative Assistant | 4 | | | | | | | |
| Custodian | Bailey, Raheim | | | | | | | |
| Custodian | Clarke, Evrol | | | | | | | |
| Custodian | Robinson, Christopher | | | | | | | |
| Custodian | Morris, Lascelles | | | | | | | |
| Custodian | Retana Garcia, Hugo | | | | | | | |
| Custodian | TBH | | | | | | | |
| 5205 Custodian | 6 | | | | | | | |
| Security Guard | TBH | | | | | | | |
| Security Guard | Brown, Jason | | | | | | | |
| Security Guard | Ogbu, Chikezie | | | | | | | |
| Security Guard | Samerson, Kevin | | | | | | | |
| Security Guard | Webber, Derrick | | | | | | | |
| Security Guard | Anderson, Ewan | | | | | | | |
| Security Guard | Scott Lobell, Donna | | | | | | | |
| Security Guard | Tranquille, Jhonny | | | | | | | |
| Security Guard | TBH | | | | | | | |
| Security Guard | TBH | | | | | | | |
| 5206 Security Guard | 10 | | | | | | | |
| Dean of Culture | Sonnichsen, Michael | | | | | | | |
| Social Worker | Nedd, Melissa | | | | | | | |
| Social Worker | Colón, Dannielle | | | | | | | |
| Family Engagement Coordinator | Daure-Wiggins, Cherry | | | | | | | |
| Family Engagement Coordinator | Rose, Janisa | | | | | | | |

| Description | Employee | FY20 Current Salary | FY21 Projected Salary | FY21 Elementary School | FY21 Middle School | FY21 High School | FY21 Network Operations | Total |
|------------------------------------|-------------------------|---------------------|-----------------------|------------------------|--------------------|------------------|-------------------------|-------|
| Intervention & SpEd Liasion | Zadok, Natalie | | | | | | | |
| Intervention & SpEd Liasion | Litos, Maria | | | | | | | |
| Guidance Counselor | Harper Anglin, Hollyann | | | | | | | |
| Guidance Counselor | Armstrong, Kareen | | | | | | | |
| 5301 Pupil Support Services | 9 | | | | | | | |
| School Aide | Anderson, Dorveeda | | | | | | | |
| School Aide | Hernandez, Pearline | | | | | | | |
| School Aide | Young, Michelle | | | | | | | |
| Academic Assistant | Brown, Devaney | | | | | | | |
| Academic Assistant | Russell, Jason | | | | | | | |
| School Aide | Pilgrim, Candacy | | | | | | | |
| 5302 School Aides | 6 | | | | | | | |
| Totals | | | | | | | | |

FY21 Staff Count 139.00



ATTACHMENT #10
2020-21 Financial Policies
and Procedures Manual

Financial Policies and Procedures

Manual

2020 - 21

INTRODUCTION

Purpose of Manual

Challenge Charter School (CCS) is committed to developing and maintaining financial policies and procedures that ensure sound internal controls, fiscal responsibility, transparency and accountability in accordance with the generally accepted accounting principles (GAAP) practice in the United States, and the rules and regulations established by the Financial Accounting Standards Board (FASB). CCS will follow all the relevant laws and regulations that govern the Charter Schools within the City and State of New York. As a nonprofit organization, CCS is entrusted with funds granted by the Federal, State and City government agencies, Corporate, Philanthropic Foundations and individual contributors. Defined financial policies and procedures will enable the school to meet its financial needs and obligations, ensure long-term financial stability and viability, safeguard its tangible assets, human capital, be in good standings with the community and funding sources and comply with its mission statement.

Financial Leadership and Management

The financial management team of CCS consists of:

- Board of Trustees & Finance Committee
- Chairperson of the Board of Trustees
- Treasurer of the Board of Trustees
- Chief Executive Officer (CEO)
- Director of Finance
- Staff Accountant
- Director of Operations
- Operations Manager
- Operations Coordinator
- Financial Consultants - CSBM

The Financial Management Team outlined above is accountable for the day-to-day fiscal responsibilities of CCS. The Board of Trustees primary obligation is to serve as the School's oversight and policy-making body. The Board of Trustees will meet monthly to ensure that its fiduciary duty is maintained. The Board of Trustees establishes a Finance Committee annually at the Annual meeting of the Board. This committee is responsible for selecting an audit firm on an annual basis, reviewing the Financial Policies and Procedures manual on an annual basis, and working with the school's finance team to review the monthly financial statements.

The Finance Committee of the Board of Trustees shall be responsible for the primary Board-level oversight of the school's financial matters as defined by the Board's established bylaws. The CEO and the Director of Finance of CCS will have the primary responsibility of executing all financial matters. The Fiscal Management Team will collectively work to make certain that all financial matters of the organization are properly addressed with care, integrity, and accuracy in the best interest of CCS. The Director of Finance is accountable for administering the school's adopted policies and ensuring compliance with procedures that have been approved by the Board of Trustees.

Changes to the Financial Policies and Procedures Manual

This document establishes the policies and procedures for the fiscal and administrative functions conducted by CCS. It is the responsibility of CCS Management to periodically review and revise the Financial Policies and Procedures manual as needed. The Board of Trustees must approve the manual on an annual basis as well any amendments as needed. Any violation of these policies and procedures is considered to be cause for termination or removal and, depending upon the nature of the infraction, civil and/or criminal prosecution.

Financial Policies

1. CCS shall comply with the laws, rules, and regulations applicable to it in regard to financial matters and with the terms of the contract by which it is bound.
2. Control procedures shall be in place to ensure the security and proper management of the organization's tangible and intangible assets.
3. Timely and accurate financial information shall be compiled to fulfill all reporting and management requirements.

Fiscal Year

The fiscal year of CCS is from July 1st to June 30th.

INTERNAL CONTROL STRUCTURE

Background

This manual establishes and describes the fiscal policies and procedures of CCS that have been established to achieve CCS's objectives. The control structure represents policies and procedures that affect CCS's ability to process, record, summarize and report financial information. This structure is established and maintained to reduce the potential unauthorized use of CCS's assets or misstatement of account balances. The contents of this chapter will demonstrate the internal controls that will be implemented to provide reasonable assurance regarding the achievement of objectives in the following categories; (1) Effectiveness and efficiency of operations; (2) Reliability of financial reporting; and (3) Compliance with applicable laws and regulations

The following four essential elements make up the internal control structure.

1. Internal Control Environment

By implementing internal controls CCS establishes the importance of enforcing and maintaining accountability, transparency and accuracy in their day-to-day financial transactions. Factors that impact the internal control environment can include management and Board philosophy;

organizational structure; ways of assigning authority and responsibility; methods of management and control; personnel policies and practices; and external influences such as significant donor expectations.

2. Accounting System

CCS has implemented an accounting system consisting of processes and documentation used to identify, compile, classify, record and report accounting transactions. These processes were established to: (1) identify and record all of the organization's fiscal transactions; (2) describe the transactions adequately in order to allow proper classification for financial reporting, and (3) specify the time period in which transactions occurred in order to record them in the proper accounting period.

3. Internal Control Procedures

CCS has adopted a number of internal financial controls. These procedures are set up to strengthen CCS's internal control structure in order to safeguard the organization's assets. The internal financial controls consist of the following:

Segregation of Duties: A hierarchical structure of authority and responsibility has been developed at CCS. Tasks are divided and allocated to guard against one individual having the ability to make an accounting error (either knowingly or unknowingly). This protects the school from any potential fraud or misappropriation of funds. In situations where there are an insufficient number of employees to achieve this because of budget constraints, a compensating control has been created at the school.

Restricted Access: Physical access to valuable and moveable assets is restricted to authorized personnel.

Document Control: In order to ensure that all documents are captured by the accounting system, all documents must be initialed and dated when recorded and then filed appropriately.

Records Retention: Records will be maintained for the periods sufficient to satisfy IRS regulations, federal grant requirements, OMB A133 audit requirements, if applicable, and other legal needs as may be determined. Record retention requirements are reviewed annually with legal counsel and independent auditors to determine any necessary changes.

Processing Controls: These are designed to identify any errors *before* they are posted to the general ledger. Common processing controls are the following: (1) Source document matching;

(2) Clerical accuracy of documents; and (3) General ledger account code checking.

Reconciliation Controls: These are designed to identify any errors *after* transactions have been posted and the general ledger has been run. The process involves reconciling selected general ledger control accounts to subsidiary ledgers. Reconciliation is completed by the Financial Consultant and approved by the CEO.

Annual Independent Audit: CCS's financial statements are audited annually by an independent audit firm selected by the Board of Trustees on the recommendation of the Finance Committee.

Security of Financial Data: The school's accounting software is accessible only to the CEO, Director of Finance, Staff Accountant, and Financial Consultants. Individual usernames and passwords will be issued for every user and their access will be limited according to their functionality and role within the school. All other hard copies of financial data, when not in use, will be secured in a designated area at the school.

Risk Assessment: This is designed to identify, analyze, and manage risk relevant to the preparation of accurate financial statements. It includes mitigating risks involving internal and/or external factors that might adversely affect the school's ability to properly record, process, summarize and report financial data.

4. Accounting Cycle

The accounting cycle is designed to accurately process, record, summarize, and report transactions of CCS. CCS will maintain their accounting records and related financial reports on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when obligations are incurred (goods transferred or services rendered).

The component bookkeeping cycles fall into one of five primary functions:

1. Revenue, Accounts Receivable and Cash Receipts

Key tasks in this area include:

- Processing cash receipts
- Making deposits
- Recording cash receipts in the general ledger and subsidiary records
- Performing month-end reconciliation procedures
- Processing general ledger integration for private donations/revenue
- Processing wire transfers into school accounts

2. **Purchases, Accounts Payable and Cash Disbursements**

Key tasks in this area include:

- Authorizing the procurement of goods and/or services
- Processing purchases (credit/debit cards, check, reimbursement)
- Processing invoices
- Issuing checks
- Recording checks in the general ledger and in cash disbursement journals
- Performing month-end reconciliation procedures
- Year-end reporting: Preparing 1099 forms
- Processing wire transfers out of school accounts

3. **Payroll**

ADP TotalSource, an outside service provider, will perform the payroll process. Their responsibilities include calculating appropriate amounts for employee and employer deductions related to taxes remitted to the Federal, State and City government agencies and voluntary and/or statutory deductions that may or may not require remittance to retirement plan trustees and garnishees, etc.

Key tasks in this area include:

- Obtaining and gathering payroll information
- Submitting information to ADP for processing
- Preparing payroll checks and depositing payroll taxes
- Performing quarterly and year end reconciliations
- Preparing quarterly payroll tax returns
- Preparing W-2s, 1095s, and other annual payroll tax returns

4. **General Ledger and Financial Statements**

Key tasks in this area include:

- Preparing monthly journal entries
- Reconciling bank accounts and other general ledger accounts
- Reviewing general ledger activity and posting adjusted journal entries
- Producing the financial statements
- Producing the annual budget

The general ledger process consists of posting the period's transactions to QuickBooks (the accounting software), which produces the financial statements. The CSBM Financial Consultants will reconcile the bank accounts, review the general ledger, prepare for the annual audit in conjunction with the CCS team, and prepare monthly financial statements which will be presented to the Board's Finance Committee. The statements to be included are

discussed in detail in Section 5 below.

5. Budgets and Financial Reporting

The CEO, CSBM Financial Consultants, Director of Finance and the Senior Advisor are responsible for creating and updating 5-year budget projections for the school as well as the school's annual operating budget of income and expenses. The operating budget is reviewed and approved annually, first by the CEO, then by the Finance Committee and finally by the school's Board of Trustees and modified as necessary, with approval by the last day of the closing fiscal year. The 5-year projection is completed, reviewed and approved upon request.

Budgets The budgets are created and updated per program annually based on actual expenditures and programmatic changes that occur during the fiscal year. Creation of the annual operating budget is an iterative process led by the CEO, Senior Advisor, and Director of Finance with input from the CSBM Senior Financial Consultant. This input is necessary to ensure enrollment is accurately represented per the charter agreement, and to make certain the staff can properly support the proposed number of enrolled students. Critical school program expenses should be represented in the budget to ensure reality is properly reflected. Historical information is used when available and applicable. The iterative process is repeated until the overall budget fairly represents the educational programs revenues and expenses for the operating budget.

Once complete, the CEO, Director of Finance and the Senior Advisor presents the overall budget to the Finance Committee for review. The Committee will review and present the budget to the entire Board for approval. The budget must be approved and passed by June 30th before the start of the new fiscal year. Once approved, the implementation of, and accountability for, the budget is the responsibility of the CEO, and the Director of Finance.

After approval, the Director Finance uploads the budget into the accounting system. This budget is then used to run several monthly budget analysis reports. The following budget analysis reports are compiled by the CSBM Financial Consultants and submitted to the Director of Finance for the Board by the third Friday of each month; 1) Budget vs. Actual Report and, 2) Budget vs. Forecast Report on a monthly basis. Budget vs. Actual variances of \$5,000.00 or more are described in the notes section of the report. The Director of Finance is responsible for making sure that significant differences are thoroughly researched and ultimately identified as either permanent or temporary. In the event that the variance significantly impacts the budget; the Director of Finance will ensure that a contingency budget is prepared.

From a day-to-day operational standpoint, the CEO and Director of Finance may work with the Treasurer or the Chairperson of the Board of Trustees to resolve questions or issues related to the budget.

Financial Reporting One week before each Board meeting, the following will be sent to the Finance Committee for review: (1) the budget vs. actual report for the operating budget; (2) the budget vs. forecast report for the operating budget; (3) the budget vs. actual report for the capital budget; (4) the budget vs. forecast report for the capital budget (5) balance sheet; (6) federal grant reports, as needed. The CEO and Director of Finance present these reports to the entire Board at each meeting. The Senior Advisor and the Director of Finance, under the guidance of the CEO, will also interface with the Finance Committee of the Board. The Finance Committee may also request cash flow projections through the end of the fiscal year to identify the months that cash flow may run negative.

At the end of the year, the following key financial statements are produced:

1. Balance Sheet
2. Income Statement
3. Statement of Cash Flow
4. Statement of Functional Expenses

PROCESSING CASH RECEIPTS AND REVENUE

Background

CCS receives revenues from the following primary sources:

- Federal, State and City Government
- Corporations
- Foundations
- Individuals
- Fundraising

If total federal expenditures for the fiscal year should exceed \$750,000 (or current federal guidelines), an additional audit under the guidance of OMB Circular A-133¹ will be also conducted by the independent audit firm.

Processing and Recording Cash Receipts

The Staff Accountant is responsible for recording cash receipts, EFT's and for generating checks in the accounting system and assigning them to the correct GL accounts. The Director of Finance will audit and review all transactions for accuracy and proper supporting documentation.

The Office Manager/Operations Manager/s sorts and delivers all the mail. Any mail addressed to a specific staff member is transferred, unopened, to the addressee. Any mail addressed generally to the school that is not a vendor statement, city/ state/federal agency, a credit/debit card statement or bank statement will be opened by the Operations Manager/s and reviewed in order to transfer it to the appropriate staff member or office. Magazines and catalogs addressed generally to the school should be transferred to the appropriate individual.

Once electronic bank statements are available, they are forwarded to the C S B M Finance Consultants for reconciling. Once the statement is reconciled, the reconciliation and the

statement will be left for the CEO to review and sign it.

Mail that appears to contain a check should be left **unopened** and stamped as received and dated by the Operations Manager/s. The envelope should then be transferred immediately to the Director of Finance/Staff Accountant or held in a locked, secure location. Once opened by the Director of Finance/Staff Accountant, all checks must be stamped immediately in the designated endorsement area with “For Deposit Only”, the appropriate bank account number and the name of the school. The Director of Finance/Staff Accountant will make a copy of the check, count any cash received and record it in the accounting system. Photocopies of all checks and correspondence will be made and the consultant will make the deposit the same day. If a deposit cannot be made, the checks and/or cash will be locked in the safe and deposited as soon as possible.

If the money received is not yet earned, it will be applied against the deferred revenues/unearned income general ledger account.

The Staff Accountant produces a Cash Receipts Journal to show the transaction as posted in the accounting system. This is scanned with the copy of the check, copy of deposit slip, deposit receipt with bank-endorsed proof of deposit, and any correspondence that arrived with the check. Together, these documents comprise the Cash Receipts Packet for the respective transaction. All cash receipts and authorized transfers between accounts will be maintained in each fiscal year’s Cash Receipts and Transfers electronic folder.

Processing and Recording Revenue Typically, grants received will be accompanied by specific agreements that explicitly or implicitly restrict their use and which impose unique reporting requirements – financial as well as performance. CCS’s accounting and documentation system must be such that it is capable of meeting the individual requirements imposed by such grant agreements. Job codes and/or class codes will be attached to applicable expenses and assets so that associated grant revenues may be earned on an accrual basis. Inasmuch as the quality of grant agreements impacts its financial strength, CCS is committed to absolute adherence to this requirement in its reporting system. See OMNI Addendum for additional policies related to Federal funding.

Processing Wire Transfers into School Accounts Government contracts which execute payments via wire transfer remit a wire transfer advice indicating the date and amount of the funds to be deposited in CCS’s account. This wire transfer advice is processed in the same fashion as a deposit to the bank. All relevant documentation (wire transfer advice, wire transfer confirmation, etc.) should be retained and filed in the Cash Receipts and Transfers electronic

folder under the proper bank account, in date order.

Processing and Recording Transfers within School Accounts In order to maximize interest income, cash will be maintained in the savings account and transferred to the operating account for vendor payment and or payroll account for employee compensation. Transfers between CCS bank accounts shall be made only when properly authorized. The CEO approves the bank transfers. The Director of Finance processes bank transfers under \$500,000.00. Transfers above \$500,000.00 will be submitted to the CEO and the Board Treasurer for approval. In the event the CEO or Treasurer of the Board is not available for a signature, the Chairperson of The Board of Trustees will be able to approve transfers in place of one of those individuals.

Additionally, in the event that one of these individuals is not available for an in-person signature, the signatory may send an email stating his or her name and granting permission to execute the transfer, with the promise to sign the Transfer Authorization form in person at the first opportunity. The transfer may then be executed. As soon as the signatory is back on site, the original Transfer Authorization form will be signed in person and attached to the email granting permission. Any and all such correspondence must be retained and filed with the corresponding transfer documents.

Once the transfer is authorized by the proper individual(s) and executed, the Transfer Authorization form and Transfer Confirmation Statements will be filed in the Cash Receipts and Transfers electronic folder in date order, under the bank account receiving funds by the Staff Accountant.

Federal Awards

1. Certification of all reports and payment requests -

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal civil or administrative penalties for fraud, false statements, false claims, or otherwise.”

2. Drawdown/advance requirements

Drawdowns/advances must be disbursed within specified time and maintained in an insured account. The funds must also be in interest bearing account, if:

- *Aggregate federal awards are over \$120,000, and*

3. Cost Requirements – we include a link to the site where this information can be found.

All Costs Must Be:

- *Necessary, Reasonable and Allocable*
- *Conform with federal law and grant terms*
- *Consistent with state and local policies*
- *Consistently treated*
- *In accordance with GAAP*
- *Not included as match*
- *Net of applicable credits*
- *Adequately documented*

Revenue Recognition for Grants

In instances where grant funds are received in advance of CCS expending money applicable to the grant, the grant funds are recorded in the accounting system as deferred revenue or a liability until the applicable expenses have been incurred. If the grant funds are received after the school has already expended money on goods or services that are covered under the grant, the grant funds can be recorded as revenue at the time of receipt. If the school has expended part of the grant before receiving the actual funds, the only funds that may be recorded as revenues are those that have already been spent. A corresponding receivable must also be booked to reflect the grant funds owed the school for the corresponding amount of funds expended. Any remaining grant money must be recorded as deferred revenue or a liability until the time the funds are actually expended by the school.

Pledges or Grants Receivable

When revenues are earned yet the cash has not been received for all or a portion of the grant/pledge, a receivable is recorded in the accounting system. When CCS receives an unconditional pledge, it will be acknowledged in a contribution /acknowledgement letter drafted by the Senior Advisor, signed by the CEO, and sent to the donor. The CSBM Finance

Consultants will enter the amount of the pledge into the general ledger, discounting to their present value any pledges that go beyond a year. The school will only recognize the pledge as revenue when an unconditional promise is made in writing. The CEO, Senior Advisor and CSBM Financial Consultants will evaluate all pledges quarterly to verify that each item is still collectible and has been recorded properly in the accounting system.

Revenue Recognition for Per-Pupil Funding

Per-pupil funding is received by CCS on a bi-monthly basis, but recognized as revenues on a monthly basis.

Government Cost-Reimbursement Contracts

When an expense is incurred that is eligible for reimbursement through a government contract, the CSBM Finance Consultant, with input from the Director of Finance/attaches the appropriate Job/Class Code to the expense. The CSBM Financial Consultant compiles a monthly report of expenses with Job/Class Codes so that revenue can be recognized accordingly in that month.

Donated Goods and Services

Donated goods and services can include office space, professional services such as outside counsel's legal advice, food, clothing, furniture and equipment, or bargain purchases of materials at prices less than market value. In addition, volunteers can provide free services, including administrative services, participation in fundraising events, and program services that are not accounted for. The Director of Finance records donated services at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

Donated Materials and Supplies Donated materials are recorded as contributions to inventory or expenses in the period received and are recorded at their fair market value at the date of receipt. If materials are donated for a specific use, they are considered to be temporarily restricted contributions. The Director of Finance records donated materials and supplies at fair value or avoided cost, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

Donated Property and Equipment Property donations received without donor-imposed stipulations are recorded as unrestricted contributions, as determined by the donor and documented in writing. General Ledger entries are recorded to recognize the in-kind revenues and in-kind expenses by the Staff Accountant and reviewed by the CSBM Financial Consultants.

Donated Stocks In the event that the school receives donated stocks from a donor, the CSBM Financial Consultant records the value of these stocks in the accounting system at the time of receipt. General Ledger entries are recorded to recognize transactions related to the donation of stocks. At the end of each quarter the Director of Finance will attain the current market value (CMV) of the stocks and advise the CSBM Financial Consultants who will book an entry to record the unrealized loss or gain of the stock. This entry will be reviewed monthly by the CSBM Financial Consultants.

Contributions Acknowledgment Letter When a school receives a donation a contribution /acknowledgement letter stating the value of the donation is drafted by the Senior Advisor, signed by the CEO and sent to the donor. A copy of this letter is attached to the check once received and filed in the Cash Receipts or Transfers electronic folder under the proper bank account, in date order.

Accounts Receivable Aging Accounts receivables outstanding are aged on a thirty, sixty, ninety, and over-ninety day basis. The Director of Finance should review the accounts receivable aging monthly, determine which invoices are collectible, and follow the necessary requirements based on the type of funding, in order to collect. For accounts receivable deemed uncollectible, the Director of Finance will confirm that the CEO is in agreement, then credit and debit the appropriate revenue and accounts receivable general ledger codes.

PROCESSING PURCHASES AND ACCOUNTS PAYABLE

Background CCS procures only those items and services that are required to fulfill the mission and/or fill a bona fide need. Procurements are made using best value contracting, which entails assessing the best value considering quality, performance and price. This is achieved by the Director of Finance, who has the annual responsibility of reviewing the newly approved budget to uncover trends of orders and opportunities for clustering orders to achieve volume discounts.

Required Signatures The CEO, Director of Finance, and/or Director of Operations approves all purchase requests.

CCS adheres to the following objectives:

1. Procurements will be completely impartial based strictly on the merits of supplier and contractor proposals and applicable related considerations such as delivery, quantity, quality, etc.
2. The school will make all purchases in the best interests of the school and its funding sources and in accordance with any grant restrictions as applicable.
3. The school will obtain quality supplies/services needed for delivery at the time and place required.
4. The school will buy from reliable sources of supply.
5. The school will obtain maximum value for all expenditures.
6. The school will deal fairly and impartially with all vendors.
7. The School will not contract with vendors who have been suspended or debarred.
8. The school will be above suspicion of unethical behavior at all times; avoid any conflict of interest, related parties or even the appearance of a conflict of interest in CCS supplier relationships. The school's conflict of interest policies are described in its bylaws.

In all purchasing situations, CCS utilizes the following procurement guidelines:

- If the vendor has a contract with New York City and/or New York State then they are called "preferred vendors" and no bidding is required.
- If the vendor's price is lower than the New York City and/or New York State approved

vendor pricing for comparable products/services then no bidding is required.

- If the vendor is providing a unique service or product that is not offered by other vendors then they are called “sole vendors” and no bidding is required. However, it does require a letter describing the unique service.
- If the vendor is not a “preferred vendor” or a “sole vendor” then a competitive bidding procedure is put into effect. This only applies to purchase orders with a total exceeding \$20,000.00. A description of the competitive bidding procedure follows.
- Proposals for Financial, Audit, Academic and Specialized Management services will be invited periodically.

Competitive Bidding Procedure

• ***Contracts and/or purchases under \$20,000.00*** - The school uses sound business practices when procuring goods and services for amounts less than \$20,000.00.

• ***Contracts and/or purchases greater \$20,000.00*** - The school seeks price quotes from at least three vendors and awards the contract to the qualified vendor offering the supply or service needed for the lowest price. Challenge Charter Schools uses a Request for Proposals (RFP) to solicit proposals for specific services. CPCS may hold more than one round seeking proposals for each RFP. The selected proposal is based on a number of criteria, including the amount of qualified proposals submitted. CPCS aims to have at least 3 proposals submitted and commits to providing ample opportunity for such a request. However, in the event less than 3 proposals are submitted, CPCS chooses amongst the number of qualified proposals submitted. The Director of Operations is responsible for soliciting and documenting these quotes and the CEO must provide final approval. Awards may be made to a vendor other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the school. In such situations, the Director of Operations shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision. The CEO must approve the final bid.

Purchases Funded with Federal Awards Competitive quotes are required for goods and services over \$3,000 (up to schools bidding requirement stated above.)

Approval

Approval to fulfill a purchase order is garnered by first submitting a request via the purchase order system.

A Purchase Request can be solicited and submitted by any qualified CCS employee who has access to the purchase order system. Requests are forwarded to the CEO, Director of

Finance, and/or the Director of Operations for review and approval. All Purchase Requests require two approvals, one of which must be the CEO. In the event that any one of the before mentioned authorized approvers are not available, the Chairperson of the Board of Trustees will be able to approve the purchase request in place of one of those individuals. The approved Purchase Request is reviewed and transferred to the Director of Operations/Operations Manager/Coordinator to complete procurement as detailed below.

Issuance and Monitoring of Purchase Orders

The Director of Finance works closely with the CSBM Financial Consultants to ensure that all necessary instructional and administrative purchases are made in a timely and cost-effective manner and, when applicable, in accordance with grant restrictions. It is imperative that for all products and non-recurring services a Purchase Request be submitted and approved as outlined above. The approved Purchase Request is submitted to the Director of Operations/Operations Manager/Coordinator for processing. He/she is responsible for ensuring adherence to the school's procurement guidelines and determining whether the order exceeds the thresholds requiring competitive bidding. All purchasing thresholds apply to the entire order, not single items. The Director of Operations is responsible for conducting all competitive bidding procedures, when required. In these cases, all documentation of applicable bids and/or quotes obtained will be retained and filed in the Competitive Bidding electronic folder, organized by the check number that ultimately paid for the item(s) in the order.

After approval of the purchase request, the information is then submitted to the Operations Manager/Coordinator to create a Purchase Order (PO) which is sent to the vendor, accompanied by any required documentation.

Receipt of Goods

All goods purchased by the school are delivered directly to the school. It is the responsibility of the Operations Manager/Coordinator. The Operations Manager/Coordinator is responsible for opening the box(es) and obtaining the packing slip(s). The packing slip will be reviewed for accuracy, stamped as received, signed and uploaded to the purchase request system. The Operations Manager/Coordinator will check the packing slip against the original PO. In instances where there is no packing slip, a Receipt Acknowledgement Form is to be filled out. If everything is correct and the contents of the entire purchase were received and documented on the packing slip, the

packing slip will be uploaded into the system.

If everything is not correct with the order, the Director of Operations will contact the vendor for a return/credit to the account. When discrepancies occur, they are investigated and resolved by the Director of Operations.

Exemption from Sales Tax

CCS is exempt from state and federal tax. As such, the school is exempt from sales taxes on goods purchased for their own internal use and services. It is the responsibility of the Director of Operations to ensure that all vendors have a copy of the sales tax exemption letter allowing the organization to be exempt from sales taxes. In the event that sales tax was charged, it is the duty of the Director of Operations to pursue a full refund.

Reimbursable Expenses

In situations where an emergency purchase is required in short order and the total of the purchase is under \$50.00, staff may make the purchase with their own funds and apply for reimbursement (if approval is given prior to purchase). Reimbursable expenses will require pre-approval by the CEO or Director of Finance via the Expense Reimbursement form. Expenses that have not been pre-approved will not be reimbursed. In the event that the Director of Operations requires reimbursement, the CEO must approve his/her expenses. It is the employee's responsibility to seek approval prior to incurring costs.

Receipts are required for all expenditures requiring reimbursement. Once expenses have been incurred, requests for reimbursement should be made within 30 days of expense via an Expense Reimbursement form. All receipts should be legible and itemized. These documents are submitted to the employees supervisor for review and approval. Upon approval, they are forwarded to the Director of Finance for processing. Reimbursements are processed via payroll.

Employees should note that the school is tax exempt and therefore does not reimburse employees for tax. A copy of the Tax Exempt Certificate may be obtained from the Finance department.

Travel Expenses

Travel arrangements will be purchased using the school debit card. In situations where expenses are incurred during the course of business travel, staff may apply for expense reimbursement. Expectations for daily expenses or per diem allowances will be determined prior to the employee

trip. Employees should file for reimbursement in the manner described in the above section. Receipts are required for all expenditures requiring reimbursement, and requests for reimbursement must be made within 30 days of expense. The reimbursement request must be pre- approved by the Director of Finance. In the event that a Principal requires travel reimbursement, the CEO, Treasurer or Chair of the Board must approve his/her expenses.

Mileage Reimbursement

All employees are reimbursed at the standard mileage rate per mile as determined by the Internal Revenue Service for use of their own vehicle for business-related travel. Parking fees and tolls paid are reimbursable if supported by receipts.

All employees requesting such mileage reimbursement are required to furnish a Travel Report containing the destination of each trip, its purpose and the miles driven, parking fees and tolls. All corresponding receipts must be legible and submitted. The documentation must be submitted to the Director of Finance for approval within 30 days of the travel date in order for the employee to receive reimbursement.

Debit Cards

CCS holds 3 debit cards in the names of the CEO, Director of Finance, and the Director of Operations. The Debit card may be used for expenditures as outlined in prior pages of this policy manual. In addition all approval and budgetary restrictions shall apply.

The debit card as a payment option still requires a purchase request with approvals. Once the process is complete, the appropriate cardholder may execute the purchase, making sure to retain all receipts.

Debit Card purchases made by the CEO will be approved by the Board Treasurer or Chairperson.

The approved Debit Card Purchase Requests and receipt(s) are submitted to the Director of Finance for processing. This includes the coding of each expense for the month, so that each can be properly recorded. The charges are entered in QuickBooks by the Staff Accountant.

PROCESSING CASH DISBURSEMENTS

Processing Invoices

All invoices are mailed or emailed to CCS directly. The Staff Accountant is responsible for assigning the proper accounting codes per the Chart of Accounts. He/she is responsible for collecting accounts payable documentation required for processing invoices. The Operations Manager/Coordinator will assist in ensuring the PO, payment details, and packing slip are all consistent with the invoice.

If an invoice is received prior to receipt of goods, the Staff Account will hold until the above documentation is ready.

Once the goods have been received (or in the case that the shipment had already been received at the time of invoice arrival), the Operations Manager/Coordinator submits the invoice with the corresponding documentation to the Finance Department. A complete Cash Disbursement packet includes invoice/packing slip/purchase order.

Invoices shall be processed weekly by the Staff Accountant. He/she establishes the vendor file in the accounting system and reviews the invoice for any purchase discounts dates and properly captures the discount period in the system. The Staff Accountant posts invoices to the accounting system with the correct general ledger codes and then has the Director of Finance review the bills to be paid.

Cutting Checks

Blank checks are maintained in a safe, in a secure location. All checks are prenumbered, voucher style, containing one stub for the vendor (attached to all outgoing checks) and one to be scanned with all supporting disbursement documents.

Checks are run on a weekly basis or as needed by the Staff Accountant and vendors are paid based on terms of the invoices, as recorded within the system. Check preparation and signatures are prepared not later than the due date, consistent with available discounts if available.

The Director of Finance, Director of Operations and the CEO are signatories on the checking account. All checks require dual signatures one of which must be the CEO.

The Staff Accountant processes payment for the invoice and creates a check. The check is submitted to the required signatories (see above) for signature(s), along with the corresponding Cash Disbursement packet (invoice/packing slip/ purchase order). At the time the check is signed, any required signatories should review the supporting documentation to ensure they are signing a check for the correct amount and to the correct payee. Signed checks are scanned and kept in an electronic folder for audit purposes by check number order. The Staff Accountant mails the check to the vendor awaiting payment. Electronic fund transfers may also be used, where the same authorizations as checks will be obtained using an Electronic Payment Authorization form. See below for details.

In no event shall an authorized signatory approve an invoice, execute a check, or authorize a disbursement of any kind, payable to him/herself.

Any and all voided checks should be stamped "VOID" with the date and filed in check number order.

Online/Phone/Fax/EFT Payments

Payments made online or by phone, fax, or electronic funds transfer (EFT) may be processed by the Director of Finance only after an Electronic Payment Authorization form is approved by the proper signatories (detailed above). The Electronic Payment Authorization form will take the place of a traditional check. Any such payment is documented and filed with the invoice. QuickBooks creates journal entries based on the vendor as cash is credited and the appropriate expense type is debited. Electronic payments will be recognized in QuickBooks just as if it were a check, by entering a unique transaction number in place of the check number. The Electronic Cash Disbursement packet, composed of Electronic Payment Authorization form, confirmation page, and any other supporting documentation, is scanned and filed in date order.

Recurring Expenses

Recurring expenses do not require any sort of special treatment. Payments for goods and services that are required on a regular basis (e.g. equipment lease, insurance payments, rent) are

handled in the same manner as non-recurring expenses, as described above. Check request and purchase order forms are not necessary for these types of expenses such as insurance payments and lease payments.

Accounts Payable Aging

Accounts payables outstanding are aged on a thirty, sixty, ninety, and over-ninety day basis. The Director of Finance will review the accounts payable aging monthly, determine the available cash balances while taking into consideration other cash requirements in the near future, and communicate approval of bills to be paid to the Staff Accountant.

Outstanding Checks

In the event that a check has been disbursed to a vendor for a product or service and the check has not been deposited over a period of at least three months, the Staff Accountant will contact the vendor to confirm whether it is still in-hand, or whether another check should be reissued. If the check is still in hand, the Staff Accountant will encourage the vendor to deposit the check within one week. In the event that a vendor requests for a check to be reissued, the Staff Accountant will inform the Director of Finance of the request and void the original check in the accounting system. The Staff Accountant will photocopy the backup documentation that was attached to the original payment, obtain approval according to the check approval policies, confirm all vendor information, and send the check to the vendor. In the event the vendor cannot be contacted by phone, letter, or email, the Staff Accountant will confirm that the Director of Finance is in agreement to write the check off, then make the appropriate entries in the accounting system.

In the event that a check is from the previous fiscal year is not cashed, the check will be voided as a journal entry to the appropriate cash and expense general ledger codes in the current fiscal year, so as to not alter the ending balances for the prior fiscal year. In the event the vendor confirms payment was already made via an alternative method not recorded in the accounting system, an investigation will be conducted to understand how the original payment was made and then make the appropriate entries in the accounting system. In the event the outstanding check exceeds \$250.00, the Staff Accountant in consultation with the Director of Finance will work with the bank to issue a stop payment on the check to ensure that it is not cashed.

Insurance Coverage

Insurance coverage is maintained pursuant to applicable law.

Currently, CCS maintains insurance policies, including: Commercial Umbrella Liability,

Commercial General Liability, Workers' Compensation, Student Accident Excess Liability, Directors' Errors and Omissions, and Directors and Officers, and NY State Disability and Property Insurance. See Annex 3

The Board of Trustees, CEO, Senior Advisor, and the Executive Director of Finance will conduct a semiannual review of coverage amounts. The purpose of this review will be to ensure there are adequate means by which to preserve the school's assets and lower the risk of being under-insured. Any proposed changes must be approved by the Board of Trustees and recorded in board meeting minutes. New coverage will be executed by the Director of Finance. The Director of Finance is responsible for procuring annual renewals with the school's insurance broker. Quotes for renewal will be procured at least one month in advance of a policy's expiration, and presented to the Board of Trustees for review and approval. The Treasurer of the Board participates in this review.

The Director of Finance maintains original copies of all insurance policies at the school, filed in the Insurance Binder by type of insurance. A new binder is created for each fiscal year. When possible, copies of all current insurance policies are saved electronically on a server where the leadership team can view and access the information. CCS requires proof of adequate insurance coverage from all prospective contractors, as deemed applicable by the Board of Trustees.

Political Contributions

No funds or assets of CCS may be contributed to any political party or organization or to any individual who either holds public office or is a candidate for public office. CCS also cannot be involved with any committee or other organization that raises funds for political purposes.

Examples of prohibited activities are:

- Political contributions by an employee that are reimbursed by the school organization.
- Purchase by the organization of tickets for political fundraising events.
- Contributions in kind, such as lending employees to political parties or using school assets in political campaigns.

MANAGEMENT OF CASH

Accounts

CCS has the following bank accounts with HSBC, NA; 1) Checking Account (Operating Account), 2) Debit, 3) Escrow and 4) Savings account to earn interest. In all instances, the school is utilizing its accounts in a way that safely maximizes its overall interest income. The school has 3 authorized signatories on the primary operating account; the CEO, the Director of Finance, and the Director of Operations. Bank statements are available at the end of the month, and forwarded to the CSBM Financial Consultants for reconciliation.

In the event that the organization wishes to open a new bank account, board approval is required. As part of the approval, the Board must describe the purpose of the account, signatories, and signatories' authority. The vote to approve and all associated determinations must be recorded in the board minutes. Should the school wish to close a bank account, Board approval is also required and will be documented in board minutes.

CCS recognizes that federal insurance on deposits with any bank is limited to a total of \$250,000.00², regardless of the number of accounts held. In the event the balance in a school account is anticipated to be in excess of the insurance coverage, a "re-positioning" agreement is to be negotiated with the financial institution in order to secure such deposits in excess of federal coverage.

Bank Statements

The procedures to follow when processing the receipt of Bank Statements are stated in "Chapter 2: Processing & Recording Cash Receipts" .

Bank Reconciliation

Monthly bank account reconciliations are processed using the QuickBooks Bank Reconciliation module. This preparation is accomplished by the CSBM Financial Consultants, who identifies

reconciling items to ensure that cash is being accounted for properly. Any irregularities shall immediately be reported to the CEO, Director of Finance, and the Treasurer of the Board. A reconciled Bank Reconciliation report from QuickBooks is printed and attached to the bank statement. The completed report is submitted to the CEO & Director of Finance for review, initialed by each, scanned and filed for audit purposes.

² Federal Deposit Insurance Corporation; <http://www.fdic.gov/deposit/deposits/index.html>; Accessed on 07/2010

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Hiring

CCS's philosophy is that success depends on hiring highly qualified professionals who are dedicated to ensuring that the services rendered to the students are of high standards. Under the direction of the CEO, with consultation and consent of the Board, will recruit highly qualified candidates to fill positions and meet its mission.

Requests for new employees are approved by the CEO and compared with the approved annual personnel budget. Potential employees will be recruited through a comprehensive process that includes advertisements in national newspapers and educational journals, extensive networking and/or use of regional and national educational search firms. Any new hire will be subject to a full investigation, including a background check, fingerprinting, and references from former employers. Once the new employee is approved to be hired a contract with the established salary is issued by the Director of Finance/Senior Advisor. The Director of Finance will collect all necessary payroll data for entry into the ADP TotalSource employment portal. If a situation arises where an employee must begin service before fingerprint clearance is obtained, the employee must receive an Emergency Conditional Appointment that has been approved by CCS's Board of Trustees. Under a conditional appointment, the staff person will be supervised on a regular basis to ensure the safety of students. Employees who have never been fingerprinted for the New York State Education Department or the New York City Board of Education must be fingerprinted at the New York City Center for Charter School Excellence, New York City Board of Education Office in Brooklyn, any police precinct, or another entity arranged or approved by CCS.

Salary Determination

CCS has established a method for determining compensation for all instructional and non-instructional staff positions. DOE salary guidelines are used as a guide to create a competitive wage structure aimed to attract potential staff members with wages superior to DOE. Each year, the CEO will review and refine the schedule to ensure that the percentage increase

above DOE will be attractive to new hires as well as retaining current staff members. The schedule is presented to the Board for final approval as part of the budget approval and recruitment process. Non instructional staff schedules are established by the CEO and Senior Advisor/Director of Finance and approved by the board as part of the budget and hiring process. The Board of Trustees determines the salaries for the CEO and upon recommendation by the CEO the salaries for key employees (Principals, Assistant Principals, and other designated school leaders). Any such decisions will be captured in the Board meeting minutes as a part of the annual budget approval. Any changes to a staff member's salary will be approved by the CEO in writing or electronically and documented via an updated employee contract. A copy of the contract will be maintained in the employee file.

Bonus Policy

Bonus calculations, requirements, and eligibility are determined by the Board of Trustees, outlined explicitly, and recorded in the meeting minutes. A schedule is devised by the CEO which would then be submitted to the Board for their approval.

Compensation Accrual

Although each fiscal year starts on July 1st and ends on June 30th, not every staff member's service start and end dates will mirror the fiscal year. In order to accurately record these expenses according to GAAP wages may be accrued. For example, if a teacher works from August 16th through June 30th, yet is paid from August 16th through August 15th, 1.5 months of wages will be accrued to the prior fiscal year for the period of July 1st to August 15th. Wages will be accrued according to the start and end dates of pay in order to recognize expenses in the correct fiscal year.

Employees vs. Independent Contractors

When CCS makes the choice to utilize an independent contractor, it first ensures that the individual does qualify as an independent contractor and should not be categorized as a regular employee. A bona fide independent contractor does not have taxes withheld and typically invoices the school to receive payment. Before the school engages an independent contractor, it sets up the relationship in such a way as to ensure that the status is in accordance with employment and tax law. Generally, if a worker is being managed closely on a day-to-day basis, he or she must be paid as an employee and have statutory deductions taken from his/her paycheck. In analyzing whether or not a worker qualifies as an independent contractor, the school

should review each of the questions below.

The following questions are designed as a guide to help delineate between employees and contractors:

- How much control does the employer exercise over the worker?
- Who sets the hours and schedule for the worker?
- How much control does the worker have over the manner in which they go about their work – i.e. does the employer dictate how the job is done or simply expect the job to be finished?
- Does the worker use his or her own tools or equipment?
- Is the worker located on the employer's premises or does s/he work out of his or her own space?
- Is the worker exclusively employed by the employer or free to contract with others to provide the same or a similar service?
- Do the contract terms pay the worker a fixed sum, with the obligation to pay expenses, payroll taxes, and any relevant benefits resting with the worker?
- Does the worker use company letterhead?
- Who pays for the worker's expenses?

Utilization of Independent Contractors/Consultants

Once the determination has been made that a worker is an independent contractor, the school creates a written contract directly identifying the individual's status as an independent contractor and detailing why the relationship is as such. Part of the contract should enumerate the rights and responsibilities on both sides of the independent contractor agreement. This includes clearly identifying the worker's responsibility to pay estimated tax, self-employment tax, and so on. The utilization of all consultants and contract personnel are sufficiently evidenced by:

- a. Details of all agreements (e.g., work requirements, rate of compensation, and nature and amount of other expenses, if any) with the individuals or organizations providing the services and details of actual services performed.
- b. Invoices or billings submitted by consultants, including sufficient detail as to the time expended and nature of the actual services performed.
- c. The use of a management contract for educational and administrative services will clearly identify the contractor's performance requirements, including students' academic achievement, contractor's compensation and ACLS's rights to educational curricula and intellectual property developed (if applicable).

In processing payment for any independent contractor, a W-9 form must be filled out prior to issuance of the first payment for services provided. In all cases where compensation exceeded the \$600.00, a 1099-Misc will be issued, as required by law.

Obtaining Payroll Information

The Director of Finance is responsible for the following:

Establishing a Personnel File for Each Employee The personnel file serves as a chronological performance record throughout the employee's tenure with the organization and, as such, is kept secure and confidential. Personnel records are kept for a minimum of ten years. All personnel files must be kept in a locked file cabinet. Access to such personnel files is limited to the CEO, Principals, Director of Finance, Senior Advisor, and CSBM Financial Consultants. Employee files are the sole property of CCS. No employee can review or access his or her own personnel file without the written permission of the CEO. The employee will be provided with the opportunity to rebut and respond to any document contained in the personnel file in writing. All materials associated with the rebuttal and response shall stay in the personnel file. Any employee may examine his or her personnel file in the presence of the Principals or Director of Finance. The employee may take written notes concerning the contents of the personnel file, and may add comments for inclusion in the file. No personnel file is to be copied or removed from the office where it is kept unless expressly permitted in writing by the CEO.

A separate binder in a locked location is maintained for I-9s, (including copies of Driver's Licenses/State IDs and Social Security Cards or Passports), as required by the U.S. Department of Homeland Security. Each I-9 form is filled out entirely in the same color ink. All information entered on the I-9 is verified by the Director of Finance who signs off on the form after seeing original copies of all required documentation (copies are only made for the file, and are not acceptable forms of initial verification).

CCS complies with the laws and general principles of employee confidentiality as set forth in the Health Insurance Portability and Accountability Act (HIPAA)⁴ with regard to the dissemination of private health information (PHI) of school employees. In order to comply with all rules and regulations, including the Americans with Disabilities Act (ADA)⁵, CCS will keep all medical records and all other related documents separate from the personnel file. Employees should consult with the Director of Finance for further information concerning the school's privacy practices.

Annex 4 contains a list of documents to be completed upon employment and filed according to

Federal, State and Local regulations and Human Resources best policies and practices.

Employee Information In order to prepare a payroll, the Director of Finance obtains and maintains the following information for each employee:

| Information | Source of Data |
|------------------------------|--|
| Name and Address | W-4 |
| Social Security Number (SSN) | W-4 |
| Date of Birth | I-9 |
| Job Title | Job Description |
| Wage Rate | Employee Agreement/offer of Employment |
| Withholding Status | W-4 |
| Other authorized deductions | Employer information sheet |

Analyzing Job Information

The Fair Labor Standards Act (FLSA)⁶ sets employee minimum wage and overtime requirements. Job positions are classified as either exempt or non-exempt from the requirements. These requirements are summarized below and are adhered to by the school.

| Attribute | Exempt | Non-exempt |
|----------------|---|---|
| Payment Amount | The employer pays an exempt employee a fixed salary for any and all work performed during a work week. Minimum wage and overtime pay requirements do not apply. | The employer may pay a non-exempt employee using an hourly, salary, commission, or any other method. Total compensation must be at least the minimum wage for all hours plus overtime pay for hours over the maximum. |
| Pay deductions | Generally, deductions for time not worked may not be made from salary. | The employer pays a non-exempt employee only for the hours worked. Therefore, wage deductions may be made for tardiness, full- or partial-day absences, and any time the employee does not work. |

NON-EXEMPT employees are entitled to overtime pay for all hours worked over 40 hours in a workweek under the Fair Labor Standards Act. Non-exempt employees do not receive compensation for their lunchtime and they may not work during lunchtime.

⁶ Fair Labor Standards Act (FLSA); <http://www.dol.gov/whd/flsa/index.htm> ; access on 07/2010

EXEMPT employees are not entitled to overtime pay under the Fair Labor Standards Act.

In addition to the above categories, each employee will belong to one other employment category:

- **REGULAR FULL-TIME employees** are those who are not in a temporary status and who are regularly scheduled to work CCS's full-time schedule. A regular full-time employee is one who works forty (40) or more hours per week.
- **PART-TIME employees** are those who are not in a temporary status and who work continuously for a specified number of hours per week, which is at least twenty (20) hours per week and less than a regular schedule of forty (40) or more hours per week. Part-time employees receive all legally mandated benefits (such as Social Security and workers' compensation insurance).
- **TEMPORARY employees** are those that are hired for short-term periods, usually no longer than 6 months. They will receive all legally mandated benefits but are not eligible for CCS's discretionary benefits.

Additionally, employees may be hired as ten- or twelve-month employees. Ten-month employees include, but are not limited to teachers and program staff. Twelve-month employees include most administrative employees. This determination is made at the time of hire and is indicated in the employee's hire letter or employment contract, if applicable.

Withholding Status

The completed W-4 and IT-2104 forms serve as a basis for employee withholding. If an employee needs to change withholding allowances, the employee must file amended W-4 and IT-2104 forms within 10 days of an event that *increases or decreases* the number of withholding allowances. An employee may amend his/her W-4 and IT-2104 forms to increase the number of withholding allowances at any time. In addition, employees are required to notify the Director of Finance of any change in name, family status, address, telephone number, emergency contact or other information concerning personnel data held or used by CCS within two (2) weeks of any change. Any employee who fails to notify the Director of Finance of any change in the above information within the two-week reporting period may be subject to disciplinary action, including termination of employment.

When W-4 and IT-2104 forms are received, the school's finance team will comply with the new withholding instructions by the next payroll period. The withholding instructions will usually continue to apply unless and until the employee amends the W- 4 and IT-2104 forms.

Although not obligated to evaluate an employee's number of exemptions, the school has three duties relating to the contents of the W-4 and IT-2104 forms:

1. Disregard invalid W-4 and IT-2104 forms. A form is rendered invalid if the employee changes or adds language to the form.
2. Report excessive allowances. The organization is required to send copies of all W- 4 and IT-2104 forms claiming more than 10 withholding allowances along with the organization Form 941 to the IRS.
3. Report full exemptions. The organization is required to send the IRS all claims for full exemptions from withholdings by employees with normal weekly wages of more than \$200.00.

Because of their importance to both the IRS and to employees, the school retains signed originals of the W-4 and IT-2104 forms (no copies) for four years after the annual employment tax returns are filed.

Time Reporting Procedures

Employees are instructed on the proper charging of time to assure the accuracy of recorded time to cost objectives.

The Director of Finance will keep track of all sick days, personal days, vacation days, professional development days, holidays, bereavement or any other days that exempt employees are not at work in the ADP TotalSource system. This is reviewed and approved by the CEO on a monthly basis.

All employees are responsible for recording the actual time they have worked by swiping in and out with an employer issued ID card. Federal and state laws require CCS to keep an accurate record of time worked in order to calculate pay and benefits. CCS complies with applicable federal, state and local wage and hour laws. If an employee suspects that an error in pay has been

made, the employee must immediately bring the issue to his or her supervisor's attention for prompt investigation and any necessary correction will be made. CCS will not tolerate any form of retaliation against an employee who reports a violation, files a complaint, or cooperates in an investigation concerning payment of wages. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Time worked is solely the time actually spent on the job performing assigned duties and should not include any time that is spent not working or any time off that is taken during the workday. All employees must accurately record the time they begin and end work, the time they begin and end each meal period, and the beginning and ending time of any split shift or departure from work for personal reasons. All overtime work must be approved by the supervisor before it is performed. Violators of this policy will be subject to disciplinary action, up to and including termination of employment.

Altering, falsifying, or tampering with time records or recording time on another employee's time record will result in disciplinary action, up to and including termination.

Salaried, exempt employees are paid their entire salary for every day in which they perform any work. Deductions from an exempt employee's pre-determined salary or charge against an exempt employee's accrued leave may be taken under one of the following circumstances, unless otherwise prohibited by law:

1. the employee is absent from work for one or more full days for personal reasons (other than sickness or disability);
2. the employee is absent for one or more full days due to sickness or disability and has exhausted or has not yet accrued enough leave time;
3. the deduction is made to offset any amounts received as payment for jury fees, witness fees, or military pay;
4. the employee is on an unpaid disciplinary suspension imposed in good faith for violating published workplace conduct rules (e.g., rules against workplace harassment or safety rules of major significance);
5. it is the employee's first or last week of employment and he/she is paid a proportionate part of his/her full salary.
6. the employee has exhausted or has not yet accrued enough leave time to offset one full day absence from work or lateness.

CCS makes a good faith effort to comply with this salary policy. If, however, an employee believes an improper deduction has been taken from his/her salary, the employee should contact the Director of Finance who will investigate the deduction and any discrepancies and advise the

employee of his/her findings. If the Director of Finance determines that a deduction was incorrectly made, CCS will reimburse the employee for that deduction in the subsequent payroll once that adjustment is approved by the CEO.

Overtime pay applies only to non-exempt employees. When operating requirements or other organizational needs cannot be met during regular working hours, employees may be required to work overtime. Whenever possible, employees will be given the opportunity to volunteer for overtime work assignments, and every effort will be made to distribute overtime opportunities as equitably as possible to all employees qualified to perform the required work. Overtime pay is provided to non-exempt employees in accordance with federal and state wage and hour laws that generally require time-and- one-half the employee's regular rate of pay for any hours worked beyond 40 hours in a workweek. Overtime pay is based on actual hours worked.

- If federal funds are used for salaries, then time distribution records are required and must accurately reflect the work performed for each award.
 - Employees working under one federal grant are required to prepare and sign semi-annual time certification.
 - Employees working under multiple federal grants are required to prepare and sign a monthly Personnel Activity Report.

Time off for no-fault days, leaves of absence, and unpaid lunch hours will not be considered hours worked for purposes of calculating overtime pay. All overtime work must have the supervisor's prior authorization. Employees who work overtime without prior authorization will be subject to disciplinary action, up to and including termination of employment.

Processing Payroll

The Director of Finance will develop a spreadsheet containing the organization's entire payroll which he/she will maintain and update each payroll period. The Director of Finance will input the approved payroll data into the ADP TotalSource system, creating an official Payroll Register Preview. The ADP Payroll Register Preview is reconciled to the spreadsheet maintained by the Director of Finance who reviews and forwards both documents to the CEO for approval. Once approved, the Director of Finance will submit the payroll to ADP TotalSource for final processing. The ADP Payroll Register Preview as well as the other generated payroll reports are filed electronically. This process is repeated every pay period, with any and all changes to payroll recipients or amounts reflected in the spreadsheet.

Payroll Processing is comprised of the following:

| Responsibility | Performed By |
|--|---------------------|
| Obtaining/Processing Payroll Information | Director of Finance |
| Computing Wages | ADP TotalSource |
| Performing Pay Period Activities | ADP TotalSource |
| Preparing various annual payroll tax returns | ADP TotalSource |
| Preparing 1099's* | Director of Finance |

*for independent contractors, LLPs and LLCs only

Pay periods are semi-monthly; the first pay period is on the 15th day of the month and the second pay period of the month is on the last day of the month. The bi-monthly pay schedule is made up of twenty-four (24) pay periods per year. 10-month salaried employees' (i.e. Administrators, Managers, Secretaries and clerks) pay is spread out over these 24 pay periods to cover the summer months. 12-month employees will follow the same pay schedule as the 10-month salaried employees. Part-time hourly employees are only paid for time worked. Changes will be made and announced in advance whenever CCS holidays or closings interfere with the normal pay schedule.

Once payroll documents are received from the payroll vendor (e.g., calculations, payrolls and payroll summaries), they are compared with timecards, pay rates, payroll deductions, compensated absences etc. by the Director of Finance.

If an employee is given a paper paycheck and loses that check, he or she must submit a written request for a new check to be issued to the Director of Finance . The request must indicate the date on the check, the pay period it covered, and the amount. The employee must also certify that he or she believes the check to be lost and that if the employee finds the check, he or she will return it to CCS's Director of Finance. A new paycheck will be issued to the employee as soon as practicable after the request is submitted.

Payroll Tax Compliance

The payroll vendor is responsible for the preparation of the periodic payroll tax filings. The CSBM Financial Consultants are responsible for reviewing all payroll tax documents and supporting schedules for accuracy and completeness and submitting them to the Director of Finance for approval.

CCS maintains a schedule of required filing due dates for:

- a. IRS Form W-2 - Wage and Tax Statement.
- b. IRS Form W-3 - Transmittal of Income and Tax Statements.
- c. IRS Form 940 - Employer's Federal Unemployment (FUTA) Tax Return.
- d. IRS Form 941 - Employer's Quarterly Federal Tax Return for Federal Income Tax Withheld from Wages and FICA Taxes.
- e. IRS Form 1099 MISC (also 1099-DIV, 1099-INT, 1099-OID) - U.S. Annual Information Return for Recipients of Miscellaneous Income.
- f. Quarterly and annual state(s) unemployment tax return(s).

Periodic Payroll Reconciliations

Reconciling Employee Payroll Deductions

On a monthly basis, the Director of Finance reconciles deductions made from employees to the payments made to insurers, benefit plan providers, and other payees.

Quarterly Reconciliation of Payroll to Accounting Records

The Payroll Register, the Payroll Register Preview, time sheets for additional work by staff members and expense reimbursements (if any) are uploaded to electronic files, according to each pay date by fiscal year. On a quarterly basis, the CSBM Financial Consultants performs a reconciliation of all salary accounts in the general ledger, as compared to the salary reported by the payroll processing company on the Form 941 and/or other Quarterly Payroll Return. Any variances are researched and cleared within the month following quarter end.

Annual Reconciliation of Payroll to Accounting Records

On an annual calendar basis, the CSBM Senior Financial Consultant performs a reconciliation of the following:

- Gross salaries per all Forms 941
- Gross salaries per W-2 forms
- Gross salaries per General Ledger
- Variances are researched and cleared by January 31 of the following year

Protecting Payroll Information

Salary information constitutes sensitive information. It is the responsibility of the Director of Finance to ensure that all payroll information is kept secure and confidential. The security of

personnel files is described above. In addition, the Director of Finance will maintain, in a locked cabinet, vouchers and live checks for those that are not enrolled in the direct deposit program.

Changes to Payroll Information

Changes to personnel data are initiated with a Personnel Action form. This is used when making any changes that affect payroll—new hires, terminations, pay rate changes, or payroll deductions. The CEO authorizes any changes to payroll data. The payroll vendor processes authorized changes to the payroll data and a copy of the Personnel Action Form is retained in the employee's personnel file.

Terminations and Resignations

The Director of Finance ensures that any departing employee, whether terminated or resigned, is removed from the payroll immediately after his or her last payment is made.

CCS will generally schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to CCS, or return of CCS-owned property. Suggestions, complaints, and questions can also be voiced.

Since employment with CCS is based on mutual consent, both the employee and CCS have the right to terminate employment at will, with or without cause, at any time.

Employee benefits will be affected by employment termination in the following manner. All accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of the terms, conditions, and limitations of such continuance.

Upon termination or effective resignation date, all employee belongings are removed immediately, and all employer belongings are returned immediately. The Personnel Action form is filed in the employee's personnel file.

In the event that a key staff member in finance or operations is incapacitated or terminated, CCS will hire a financial consultant to fill in until a permanent replacement is hired. When a replacement is identified, the financial consultant will professionally train the new hire to ensure a sound transition. In addition, CCS will continue to develop written desktop procedures for each

of these key finance and operations staff positions so that they are not completely reliant on outside consultants.

Unused Vacation and Sick/Personal Days Unused Vacation Benefits

Vacation time off is paid at the employee's base pay rate at the time of vacation for the amount of hours absent. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

Upon termination of employment, employees will not be paid for unused vacation time.

Unused Sick/Personal Day Benefits

Sick/personal leave benefits will be calculated based on the employee's base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.

Sick/personal leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. Unused sick/personal leave benefits will not be paid out to employees while they are employed or upon termination of employment except as part of the retirement package.

PROPERTY AND EQUIPMENT

Background

The Principals & Director of Operations are responsible for ensuring that accurate inventories are maintained so that all assets are safeguarded.

The school's Director of Operations is responsible for maintaining the equipment and all necessary asset inventories. All assets must be recorded both in the accounting system's general ledger if applicable under the fixed asset category by the Director of Finance and/or C S B M Financial Consultants and in a separate fixed asset subsidiary ledger by the Director of Finance. The general ledger and the inventory subledger are regularly reconciled. All property and equipment subject to the school's Capitalization Policy must be tagged in the manner described below and depreciated according to the school's Depreciation Policy. Upon receiving any property that qualifies as a fixed asset, the Operations Manager/Coordinator is responsible for recording the following:

- Inventory number as designated by CCS (use sequential numbers, no lettering)
- Asset name and description
- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Whether title vests with CCS or a governmental agency
- Vendor name and acquisition date
- Location of the equipment
- Purchase Date
- Purchase Value
- Disposal Date
- Disposal Reason

In addition, the Director of Finance and/or the CSBM Financial Consultants will enter the following data into the accounting system's general ledger under the fixed asset category:

- Asset name/Description
- Vendor name
- Purchase date
- Cost (including shipping and installation)

Each item is also physically tagged in a visible area on the item and with the following information linking it directly to the fixed asset sub-ledger. The tag will also indicate the item is property of CCS and/or as mandated.

Asset Tracking Process

Upon receiving any property that qualifies as a fixed asset, the Operations Manager/Coordinator are responsible for recording the following into the Fixed Asset Tracking Lists:

- Asset tracking number as designated by the School
- Asset name, use, condition and description
- Classification (i.e. land, building, equipment, betterment, leasehold improvements, furniture, computer hardware and software)
- Serial number, model number, or other identification
- Indicate if the title vests with the governmental agency, if required
- Vendor name and acquisition date or date placed in service
- Location of the equipment
- Purchase Value
- Disposal Date and Reason
- Specify dollar amount of any asset purchased with grant fund

All government-furnished property and equipment is also recorded with identification information indicating it has been acquired through a government contract. For example, when assets are purchased using funds from the Department of Youth and Community Development (DYCD), that item is tracked and physically tagged as property of DYCD. Because DYCD owns the item, it is recognized as an expense (not an asset) on the balance sheet. In the event of charter revocation, the item is returned as property of DYCD.

No employee may use any of the school property, equipment, material or supplies for personal use without the prior approval of the Director of Operations.

No item of property or equipment shall be removed from the premises without prior approval from the Director of Operations.

All lease agreements on real property will be evidenced by a lease or sublease agreement approved by the Board of Trustees and signed by the CEO. The agreement will identify all the terms and conditions of the lease. Any real estate agreement to rent or sell will require a beneficial interest disclosure.

Capitalization Policy

The cost threshold for items purchased by CCS to capitalize is \$3,000.00. This allows items over this cost threshold to carry value over time, and not simply be expensed in year one. Items with an acquisition cost of less than \$3,000.00 or a useful life of less than one year are expensed in the year purchased. Items with an acquisition cost of more than \$3,000.00 are subject to the school's depreciation policy, outlined below. For purchases with federal award the capitalization cost is \$5,000 per unit or more useful life greater than one year.

In instances where a large quantity of one single item is purchased, if the total value exceeds the \$3,000.00 threshold, the items may be capitalized. For example, if a school buys 100 desks at \$250.00 per desk, each single item would not meet the threshold. Together, however, these 100 desks have a combined value of \$25,000.00, which should be capitalized over a 7-year period, as outlined in the Depreciation Policy table below.

The Director of Operations performs annual inventory audits, verifying and updating the data contained in the Excel fixed asset inventory spreadsheet. Once complete, the Director of Operations and Director of Finance compare this inventory to the fixed assets listed in the general ledger to ensure the value of the assets per the accounting system matches the value of the assets per the spreadsheet. Differences are investigated, reconciled and recorded by both the Director of Finance and Director of Operations as appropriate. These are reviewed by the CSBM Financial Consultants.

Depreciation Policy

Any items subject to the Capitalization Policy described above are subject to depreciation. The CSBM Financial Consultants will account for depreciation based on the school's inventories. Depreciation associated with the fixed assets will be calculated based on its useful life and straight-line depreciation method. Depreciation is based on the month the item was actually purchased. For instance, if the school purchased a computer in July, it would be depreciated for a full fiscal year (12 months out of 12), and recorded as such. But if the school purchased the computer in April, then it would be depreciated for just one-fourth of the fiscal year (3 months out

of 12) because it would only be in service for April, May and June.

Any item that is damaged beyond use will be taken out of service and fully depreciated off the accounting records. For assets purchased with federal funds for over \$5,000 the School must request disposition instructions from the federal awarding agency.

| Depreciation Policy | |
|----------------------------|---------------------------|
| Computers | 3 years |
| Servers | 5 years |
| Office/Classroom equipment | 5 years |
| Office/Classroom furniture | 7 years |
| Leasehold improvements | Life of lease or 15 years |
| Musical instruments | 3 years |
| Software | 3 years |

Disposal of Property and Equipment Policy

CCS has adopted standard disposition procedures for staff to follow. The requester fills out and signs the Asset Disposal Form, which identifies the asset and the reason for disposition. This form is submitted to the Director of Operations, who takes photos of the asset, determines the asset's book value and documents the condition of the asset. Disposal of any asset requires the approval of both the CEO and Director of Finance.

Once approved for disposal, the dollar value of the disposed asset is recorded as a reduction in the general ledger. The disposed asset is also recorded as disposed of in the fixed asset inventory system. The treatment of any proceeds from the disposition, and the recognition of any gain or loss on sale of the disposed asset is also recorded in the general ledger by the CSBM Financial Consultants.

RECORDS RETENTION

Records Retention Policy

All confidential paper records shall be maintained in locked facilities on school premises.

The accounting system files are saved on the school's server, which is backed up on a daily basis to ensure the retrieval of financial information in case of hardware failure. Back-up data and program files shall be stored off-site in a fire-safe area and shall always remain the confidential and sole ownership property of CCS. In the event of a major system malfunction, the latest backup would be restored on the server and any transactions since that backup would be reentered based on the cash disbursement records and cash receipts records. CCS has an onsite drive backup system and also an offsite server backup system. All applications and data can be restored remotely to the CCS server in one business day.

CCS has an established Disaster Recovery Policy. Please reference the School Safety Plan for details.

Annex 5, contains a table which provides the minimum requirements for records retention, as recommended by the Non-Profit Coordinating Committee of New York, www.npccny.org:

Originals of the following corporate documents are maintained on-site and/or electronically and the Director of Finance verifies their presence on a periodic basis:

- a. Charter and all related amendments
- b. Minutes of the Board of Trustees and subcommittees
- c. Banking agreements
- d. Leases
- e. Insurance policies
- f. Vendor invoices
- g. Grant and contract agreements

- h. Fixed asset inventory list

Records Access Policy

The Director of Finance will provide access to the organization's records and provide supporting records, as requested by government auditors to facilitate the completion of such audits or reviews, in a timely manner.

Records Destruction Policy

The destruction of confidential school records will be authorized by the CEO. Should the CEO be unable to provide authorization, destruction will be delayed pending review and final determination.

If any litigation, claim, or audit is started before the expiration of the designated retention period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

Once school records have reached the conclusion of their retention period according to the Records Retention Policy the office of origin will request authorization from the CEO for their destruction.

The school will arrange for the safe and secure destruction of confidential records. Destruction methods will not permit recovery, reconstruction and/or future use of confidential information. An overview of these methods follows.

Paper records containing sensitive confidential information **must** be shredded and not disposed of with other waste.

Electronic or digital data containing sensitive confidential information must be purged from the computer systems in the following manner; 1) Deletion of the contents of digital files and emptying of the desktop "trash" or "waste basket". Keep in mind however, that reconstruction and restoration of "deleted" files are quite possible in the hands of computer technicians. 2) For records stored on a "hard drive" it is recommended that commercially available software applications be utilized to remove all data from the storage device. When properly applied, these tools prevent the reconstruction of any data formerly stored on the hard drive. A destruction record exists to track the destruction of any and all documents. This inventory describes and

documents the records, and file formats, authorized for destruction, as well as the date, agent, and method of destruction. The destruction record itself shall not contain confidential information. The destruction record may be retained in paper, electronic, or other formats. It is recommended that sensitive confidential data stored in digital devices, floppy disks and back-up tapes be physically destroyed.

SUMMARY OF ACCOUNT STRUCTURE

Assets

Types of Equity

In non-profit organizations, assets must be classified by nature and segregated between:

1. Unrestricted Net Assets
2. Temporarily Restricted Net Assets
3. Permanently Restricted Net Assets

The school's assets are classified as unrestricted, temporarily restricted, or permanently restricted.

Cash and Cash Equivalents

All cash and cash equivalents of the school consist of cash in the school's bank account/s.

Grants Receivable

Grants receivable include money that the school expects to receive from government or private sources. Donation letters or pledges are also considered grants receivable.

Property and Equipment

Property and equipment includes the assets used by the school for activities and programs that have an estimated useful life longer than one year. For the school, fixed assets primarily consist of musical instruments, classroom equipment, furniture, computers and computer software.

Purchased property and equipment is recorded at cost. Donated property and equipment are recorded at fair market value at the date of donation. Acquisition costs include all costs necessary to bring the asset to its location in working condition, including:

- Sales tax, if any
- Freight
- Installation costs
- Direct and indirect costs, including interest, incurred in construction

Liabilities

Accounts Payable

Accounts payable include costs and expenses that are billed through a vendor invoice, and are recorded at the invoice amount. Vendors and suppliers are paid as their payment terms require, taking advantage of any discounts offered. If cash flow problems exist, payments are made on a greatest dependency/greatest need basis.

Capital Lease Obligation

The school may lease office equipment under a capital lease. Payments of both principal and interest are made monthly.

Accrued Liabilities

Salaries, wages earned and payroll taxes, along with professional fees, rent and insurance costs incurred, but unpaid, are reflected as a liability when entitlement to payment occurs.

Debt

When applicable, short-term debt consists of financing expected to be paid within one year of the date of the annual audited financial statements. Long-term debt consists of financing that is not expected to be repaid within one year and is recorded on the balance sheet as a long-term liability. All short-term and long-term debt is approved by the Board of Trustees and may not exceed the duration of the charter, without consent of the Board of Education. Loan agreements approved by the Board of Trustees should be in writing and should specify all applicable terms, including the purpose of the loan, the interest rate, and the repayment schedule.

Revenue

Private Contributions

The school receives contributions from individuals, foundations, and corporations in the following forms:

1. ***Unrestricted Contributions:*** No donor-imposed restrictions.
2. ***Temporarily Restricted Contributions:*** Donor-imposed restrictions such as passage of time, or specific use.
3. ***Permanently Restricted Contributions:*** Donor has placed permanent restrictions on the timing of use of funds, purpose of use of funds and/or the use of earnings and appreciation.

Upon receipt of donation, donations are classified as unrestricted, temporarily restricted or permanently restricted.

For further information on the processing of donations, please see chapter 2.

Expenses

Types of Expenses

Expenses are classified by functional classification and are matched with any donor-imposed restrictions.

Functional Classifications:

- a. ***Program Service Expense:*** the direct and indirect costs related to providing education and other services consistent with the school's mission.
- b. ***Management & General Expenses:*** expenses for other activities related to the purpose for which the organization exists. These relate to the overall direction of the organization and include expenses for the activities of the governing board, business management, general record keeping, and budgeting.
- c. ***Fundraising Expenses:*** costs of all activities that constitute appeal for financial support and include costs of personnel, professional consultants, rent, printing, postage, telephone, etc.

The cost of providing the various programs and other activities of CCS will be summarized on a functional basis as part of the school's annual budget process. Accordingly, certain costs will be allocated among the following categories: general education program, special education program, management and general, and fundraising. Allocations are amended as necessary and the rationale documented. The CEO, Director of Finance, Senior Advisor, and CSBM Financial Consultants are involved in this process.

FRAUD AND MISAPPROPRIATION

CCS will not tolerate any fraud or suspected fraud involving employees, officers or trustees, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with the school. Any investigative activity required will be conducted without regard to the suspected violator's length of service, position/title, or relationship with the school.

The CEO and Board of Trustees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. The CEO and each board member will be familiar with the types of indiscretions that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the Board of Trustees and they will take the necessary actions.

Actions Constituting Fraud The term fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Forgery or alteration of any document or account belonging to the school
- Forgery or alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, supplies, equipment, or other assets of the school
- Impropriety in the handling or reporting of money or financial transactions
- Disclosing confidential and proprietary information to outside parties
- Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services the school
- Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
- Any similar or related irregularity

Investigation Responsibilities

The Board Chairperson has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Board of Trustees may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Board of Trustees will issue reports to appropriate designated personnel.

Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

Confidentiality

The Board of Trustees will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the Board Chairperson immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act.

The outcome of an investigation will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the school from potential civil liability.

Authority for Investigation of Suspected Fraud

Members of the Board of Trustees will have:

1. Free and unrestricted access to all the school's records and premises; and
2. The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigations.

Reporting Procedures

An employee who discovers or suspects fraudulent activity will contact the Chairperson of the Board of Trustees immediately. The employee or other complainant may remain anonymous. All

inquiries concerning the activity under investigation from the suspected individual(s), his or her attorney or representative(s), or any other inquirer should be directed to the Finance Committee or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution.
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the appointed legal counsel or the Board of Trustees.

WHISTLEBLOWER POLICY

CCS requires employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the school are expected to practice honesty and integrity in fulfilling their responsibilities and are expected to comply with all applicable laws and regulations.

It is the responsibility of all employees to report violations of ethics or conduct or suspected violations in accordance with this Whistleblower Policy.

No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the school prior to seeking resolution outside the school.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

The CEO will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

ETHICS

Conflicts of Interest

Under no circumstance will an employee of CCS initiate, participate or benefit in any way from negotiating a contract or purchase of goods or services in which he/she, relative, or an associate has financial interest.

If an actual or potential conflict of interest is discovered, the employee must immediately withdraw from further participation in the involved transaction and report the transaction to the CEO.

Gratuities and Kickbacks

No employee (or anyone under their direction supervision) may solicit, demand, accept or agree to a gratuity, kickback or an offer of employment in connection with a business transaction. Such transactions include, but are not limited to, approvals on purchase requests, influencing the content of any procurement standard, auditing, or rendering of advice.

Use of Confidential Information

In accordance with the Confidentiality Agreement that appears in this manual an employee must not knowingly use Confidential Information for actual or anticipated personal gain, or for the actual or anticipated personal gain of any other person.

Reprimands and Penalties

A breach of ethical standards from an employee of CCS will warrant a written warning from either the CEO or Chairperson of the Board. The repercussion of this unacceptable behavior may lead to a suspension with or without pay for a specified period of time, and/or termination of employment.

CONFLICT OF INTEREST

Interested Person

The General Municipal Law defines prohibited conflicts of interest for school trustees, officers and employees.

Under the General Municipal Law, no school officer or employee may have an interest, direct or indirect, in any contract with the School, when such officer, trustee, or employee, individually or as a member of the Board, has the power or duty to (a) negotiate, prepare, authorize or approve the contract, or authorize or approve payment under the contract; (b) audit bills or claims under the contract; or (c) appoint an officer or employee who has any of the powers or duties set forth above.

Financial Interest A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- An ownership or investment interest, other than de minimis, in any entity with which the School has a transaction or arrangement,
- A compensation arrangement with the School or with any entity or individual with which the School has a transaction or arrangement, or
- A potential ownership or investment interest, other than de minimis, in, or compensation arrangement with, any entity or individual with which the School is negotiating a transaction or arrangement. Compensation includes direct and indirect remuneration as well as gifts or favors having a value of \$100.00 or more whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to or could reasonably be expected to influence the performance of a trustee, official or employee in his/her official duties, or was intended as a reward for any official action.

Duty to Disclose

Any trustee, officer or employee who has, will have, or later acquires an interest in any actual or proposed contract with the Board must publicly disclose the nature and extent of such interest in writing to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

Determining Whether a Conflict of Interest Exists

A financial interest is not necessarily a conflict of interest. A person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or

committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

Notwithstanding anything herein, the following contracts are exempt from this policy, including but not limited to, employment contracts between the school and a board member or employee's spouse, minor children or dependents; a contract between the school and a corporation of which the board member or employee is neither a director nor owns more than five percent of outstanding stock; a contract between the school and a board member or employee entered into preceding the election of the board member but not the renewal/renegotiation of that contract; a contract between the school and a board member or employee in which the total paid does not exceed \$750.00 during the fiscal year when added to the aggregate amount of consideration payable under all contracts pertaining to that individual; a contract between the school and a company that employs a board member or employee where the individual's compensation is not directly affected as a result of the contract and the duties of the individual's employment do not directly involve the procurement, preparation or performance of such a contract; and purchases, in the aggregate amount of Five Thousand Dollars (\$5,000) or less in any single calendar year. No review or action by any governing board or committee shall be necessary if an exception applies.

Procedures for Addressing a Conflict of Interest

An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

After exercising due diligence, the governing board or committee shall determine whether the School can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the School's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

Violations of the Conflicts of Interest Policy

If the governing board or committee has reasonable cause to believe a trustee, officer or employee has failed to disclose actual or possible conflicts of interest, it shall inform the trustee, officer or employee of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

If, after hearing the trustee, officer or employee's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the trustee, officer or employee has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Any contract entered into with a prohibited interest is null, void and unenforceable. Further any trustee, officer, or employee who willfully and knowingly violates this policy shall be guilty of a misdemeanor.

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing Board's or committee's decision as to whether a conflict of interest in fact existed.
- The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Compensation

A voting member of the governing board who receives compensation, directly or indirectly, from the School for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the School for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the School, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Annual Statements

Each trustee, officer, and employee shall annually sign a statement which affirms such person:

- Has received a copy of the Code of Ethics and Policy on Conflicts of Interest,
- Has read and understands the Code of Ethics and Policy,
- Has agreed to comply with the Code of Ethics and Policy, and
- Understands the School is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax---exempt purposes.

Periodic Reviews

To ensure the School operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax---exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- Whether partnerships, joint ventures, and arrangements with management organizations conform to the School's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.



ATTACHMENT #11
2020-21 Annual Board
Elections



**Board of Trustees
2020-21
June 17, 2020
Annual Meeting**

- Current 2019-20 Members & Terms:

Dr. Les Mullings, CEO/Founder

Ben Waxman – [3-Year Term ends June 30, 2022] - **Dr. Michelle Daniel-Robertson, Ed.D – Elected May 20, 2020 – Pending NYC DOE Approval**

Gertrudis Hernandez – [2-Year Term ends June 30, 2021]

Frederica Jeffries – [2-Year Term ends June 30, 2020]

Karon McFarlane – [2-Year Term ends June 30, 2020]

Jermiah C. Gaffey – [3-Year Term ends June 30, 2020] – **Linda Plummer – Elected May 20, 2020 – Pending NYC DOE Approval**

Andrew L. Barnes, III – [1-Year Term ends June 30, 2020]

- Current 2019-20 Officers:

- Dr. Les Mullings, CEO/Founder
- Frederica Jeffries – Board Chair
- Andrew L. Barnes, III – Vice-Chair
- Jeremiah C. Gaffney – Treasurer – **Linda Plummer – Elected Effective May 20, 2020 Pending NYC DOE Approval**
- Ben Waxman – Secretary – **Karon McFarlane Elected Effective April 1, 2020**

- **Current Board Members Terms Not Requiring Re-election**

- Dr. Michelle Daniel-Robertson, Ed.D (Ben Waxman) – [3-Year Term



ends June 30, 2022]

- Gertrudis Hernandez – [2-Year Term ends June 30, 2021]
- **Current Board Members Requiring Re-election**
 - Frederica Jeffries – [3-Year Term ends June 30, 2023]
 - Karon McFarlene – [3-Year Term ends June 30, 2023]
 - Linda Plummer (Jermiah C. Gaffey) – [2-Year Term ends June 30, 2022]
 - Andrew L. Barnes, III – [1-Year Term ends June 30, 2021]
- **Proposed 2020-21 Officers [One-Year Term ends June 30,2021]:**
 - Frederica Jeffries – Board Chair
 - Andrew L. Barnes, III – Vice-Chair
 - Linda Plummer – Treasurer
 - Karon McFarlane – Secretary



ATTACHMENT #12
2020-21 Board of Trustees
Calendar



**Challenge Preparatory Charter School
Board of Trustees
2020-21 Meeting Calendar**

| | |
|-------------------------------------|---------------------------|
| Regular Meeting #1 | Wednesday, July 22, 2020 |
| Regular Meeting #2 | Wednesday, Aug. 19, 2020 |
| Regular Meeting #3 | Wednesday, Sept. 16, 2020 |
| Regular Meeting #4 | Wednesday, Oct. 21, 2020 |
| Regular Meeting #5 | Wednesday, Nov. 18, 2020 |
| Regular Meeting #6 | Wednesday, Dec. 16, 2020 |
| Regular Meeting #7 | Wednesday, Jan. 20, 2021 |
| Regular Meeting #8 | Wednesday, Feb. 24, 2021 |
| Regular Meeting #9 | Wednesday, Mar. 17, 2021 |
| Regular Meeting #10 | Wednesday, April 21, 2021 |
| Regular Meeting #11 | Wednesday, May 21, 2021 |
| 12 th Annual Meeting #12 | Wednesday, June 16, 2021 |



Attachment #2



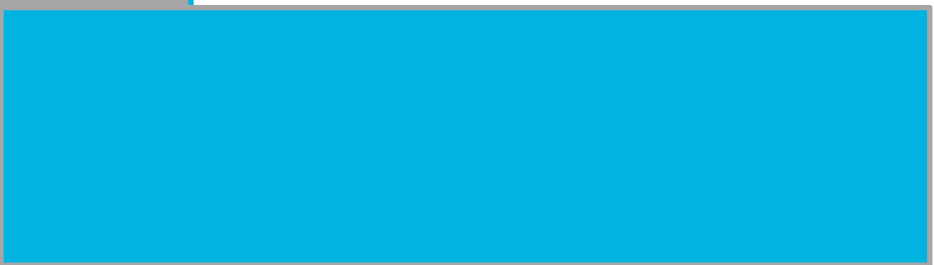
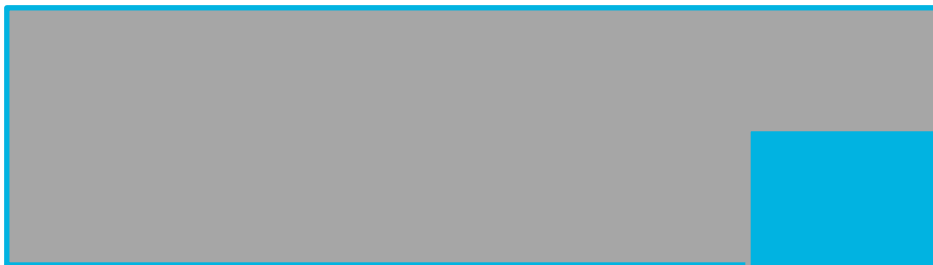
Helping you to focus on what's important
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

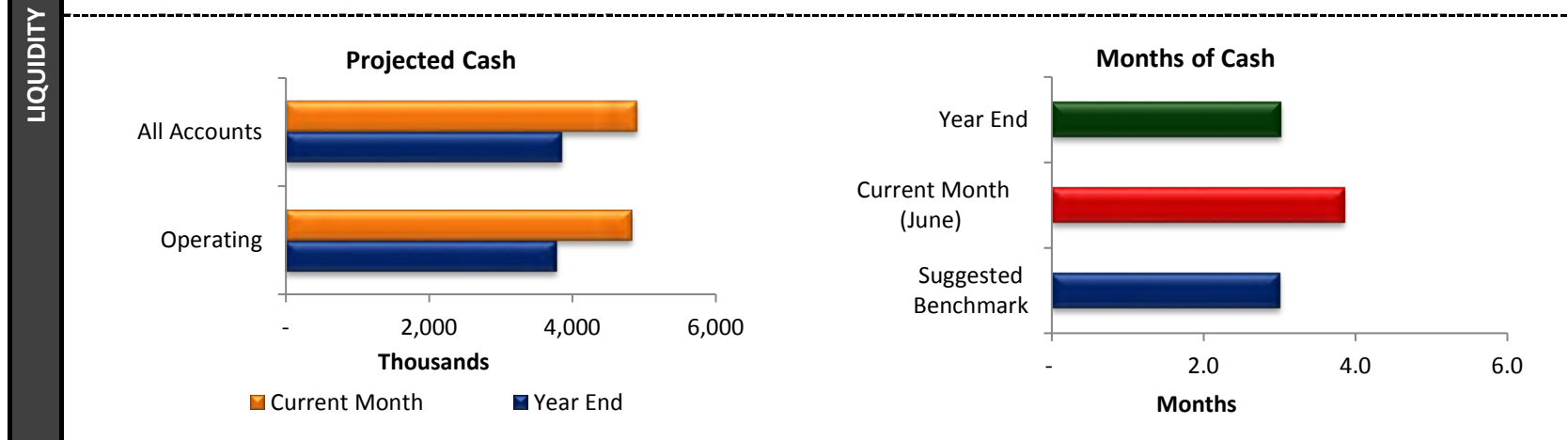
Monthly Financial Report
June 2020



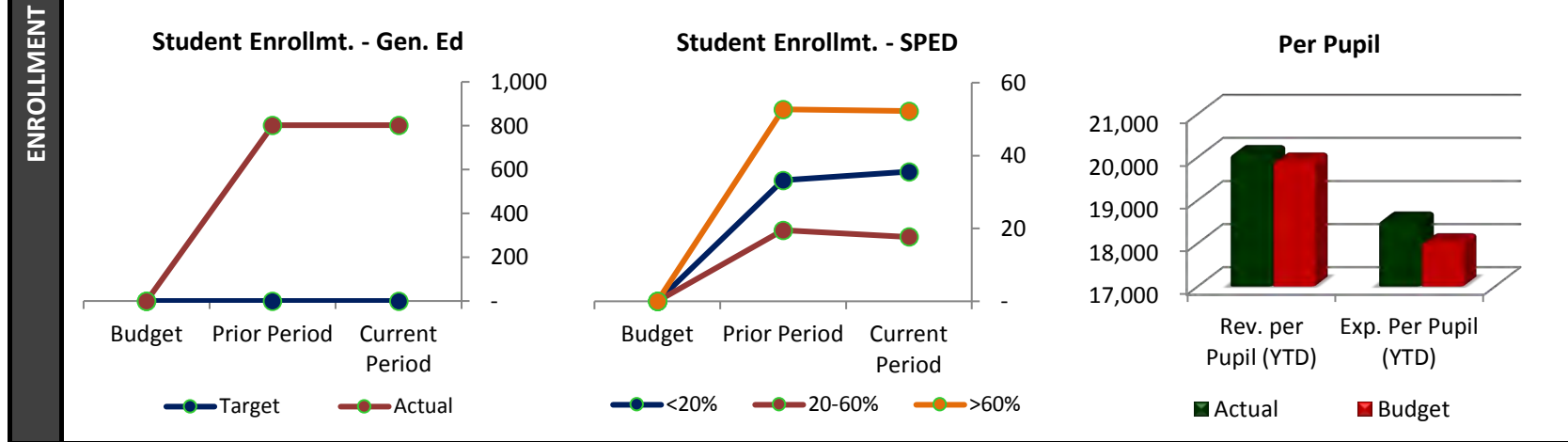
Challenge Prep Charter School

Financial Summary For Period Ended June 30, 2020

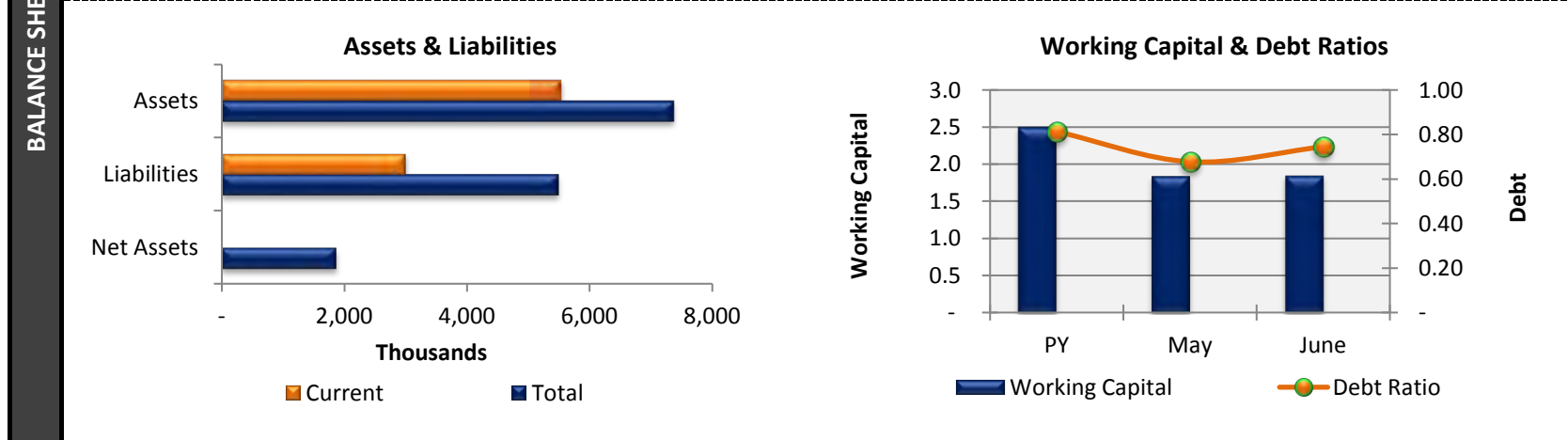
| | |
|--|---|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of June 30, 2020) \$ 4,824,693 |
| | Projected months of cash on hand 3.9 |
| | Cash in Bank (Total - All Accounts as of June 30, 2020) \$ 4,900,047 |
| | FY Ending Cash Available to Carryover to FY19-20 (Operating Account(s) Only) \$ 3,773,482 |
| | <i>*Cash balance available once all FY19-20 obligations & receivables have been settled</i> |
| Projected months of cash on hand 3.0 | |
| FY Ending Cash Available to Carryover to FY19-20 (Total - All Accounts) \$ 3,848,836 | |



| | Actual | Budget | Variance | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|------------------|------------------|------------------|
| General Ed | 802.51 | 811.00 | (8.49) | \$ 12,960,553 | \$ 12,414,788 | \$ 545,765 |
| SPED | | | | | | |
| 0 - 20% | 35.59 | 49.00 | (13.41) | - | - | \$ - |
| 20 - 59% | 17.68 | 9.00 | 8.68 | 183,726 | 93,510 | \$ 90,216 |
| 60% - Over | 52.24 | 54.00 | (1.76) | 995,196 | 1,028,646 | \$ (33,450) |
| Total SPED | 105.51 | 112.00 | (6.49) | 1,178,922 | 1,122,156 | \$ 56,766 |



| | |
|--|--------------|
| Total Current Assets: | \$ 5,537,048 |
| Total Current Liabilities: | \$ 3,005,616 |
| Working Capital (Current) Ratio | 1.84 |
| Total Assets: | \$ 7,368,696 |
| Total Liabilities: | \$ 5,490,808 |
| Debt Ratio | 0.75 |
| Total Net Assets: | \$ 1,877,888 |



| | Actual | Budget | Variance |
|--|---------------------|---------------------|---------------------|
| Total Revenue YTD: | \$ 16,110,013 | \$ 16,139,601 | \$ (29,588) |
| Total Expenses YTD: | (15,037,831) | (14,619,846) | (417,985) |
| Net Operating Surplus(Deficit): | \$ 1,072,182 | \$ 1,519,755 | \$ (447,572) |

Challenge Prep Charter School

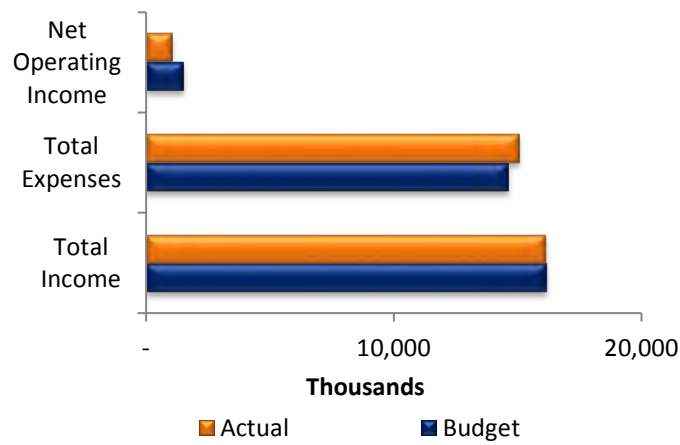
Financial Summary

For Period Ended June 30, 2020

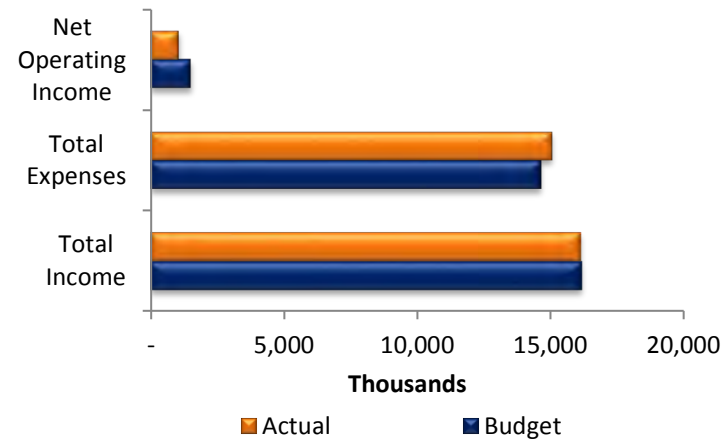
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|---------------------|
| Annual Projected Revenue: | \$ 16,110,013 | \$ 16,139,600 | \$ (29,587) |
| Annual Projected Expenses (before depreciation): | (14,871,725) | (14,619,846) | (251,879) |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 1,238,288 | \$ 1,519,754 | \$ (281,466) |
| Annual Projected Depreciation: | (166,106) | - | (166,106) |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 1,072,182 | \$ 1,519,754 | \$ (447,572) |
| Capital Expenditure Requirements | \$ (670,201) | \$ - | \$ (670,201) |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (14,035,418) | \$ (14,619,846) | \$ 584,428 |
| Revenue per Pupil (YTD) | \$ 20,075 | \$ 19,901 | \$ 174 |
| Expenditure per Pupil (YTD) | \$ 18,531 | \$ 18,027 | \$ 505 |

BUDGETING / REVENUE & EXPENSES

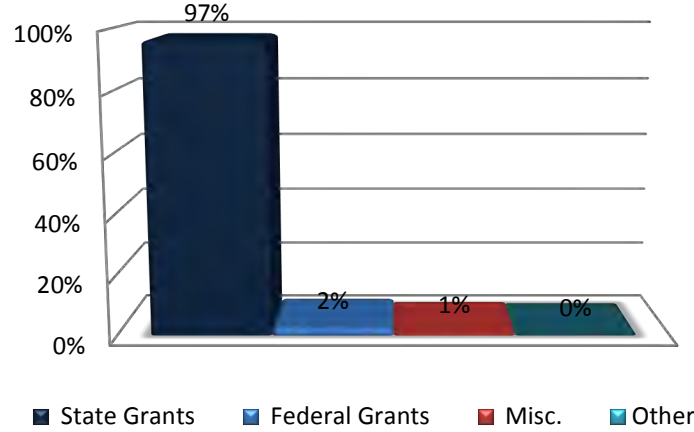
Year-To-Date (YTD)



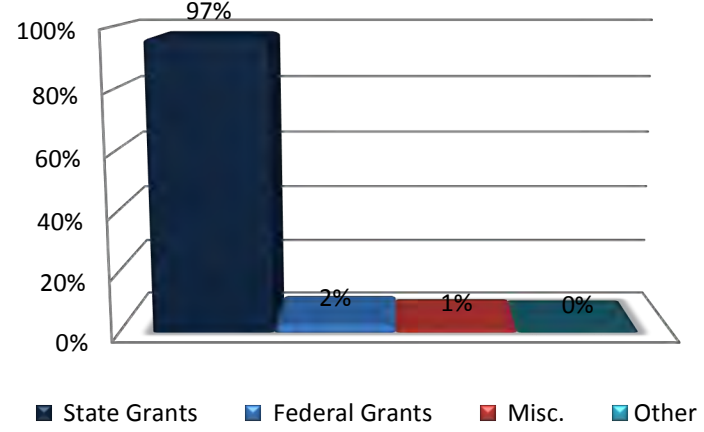
Year End (YE) Projection



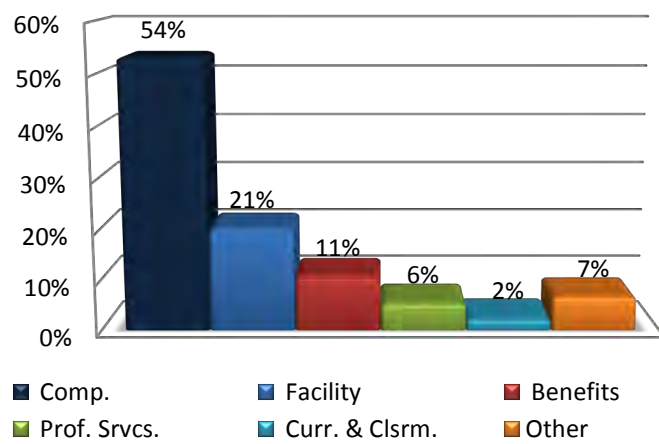
Revenue Breakdown YTD



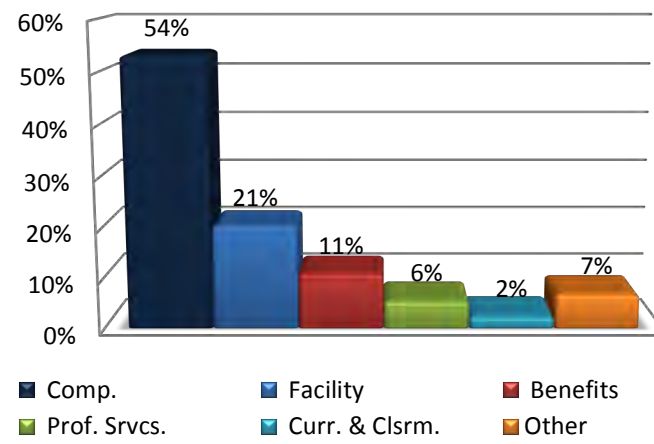
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2020 | | Comments |
|--|----------------------------|---|
| Net Budget Surplus after Depreciation | \$ 1,519,754 | |
| Increase in State Grants | 23,708 | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| Decrease in Federal Grants | (8,920) | |
| Decrease in Contributions | (57,583) | |
| Increase in Miscellaneous Income | 13,208 | |
| Decrease in Projected Annual Revenue | (29,587) | |
| Decrease in Compensation | (138,498) | Salary projections based on budget |
| Increase in Benefits | 100,537 | |
| Decrease in Administrative Expenses | (42,114) | |
| Increase in Professional Services | 123,498 | Projection based on current trends and reallocation of expenses |
| Increase in Professional Development | 38,765 | |
| Increase in Marketing and Staff/Student Rec | 42,672 | |
| Decrease in Fundraising Expenses | (22,960) | |
| Decrease in Curriculum & Classroom Expenses | (90,427) | |
| Increase in Facility | 194,704 | Adjusted based on remote learning and school being closed |
| Increase in Technology/Communication Expens | 44,147 | |
| Increase in Miscellaneous Expenses | 1,554 | |
| Increase in Depreciation Expense | 166,106 | |
| Increase in Projected Annual Expenses | 417,985 | |
| Net Projected Deficit Variance after Depreciation | <u>\$ 1,072,182</u> | |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2020**

| | June 30, 2020 | | | YTD Through June 30, 2020 | | | Projected FYE June 30, 2020 | | | Comments |
|--------------------------------------|--------------------|------------------|------------------|---------------------------|-------------------|------------------|---|-------------------|------------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Current Month Actuals - July 2019 - June 30, 2020 + Projections thru June 30, 2020 | Annual Budget | Variance | |
| Income | | | | | | | | | | |
| 4100 State Grants | 1,265,428 | 1,436,859 | (171,431) | 15,605,927 | 15,582,219 | 23,708 | 15,605,927 | 15,582,219 | 23,708 | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| 4200 Federal Grants | 22,436 | 24,795 | (2,359) | 377,350 | 386,271 | (8,921) | 377,350 | 386,270 | (8,920) | |
| 4300 Contributions | (11,505) | 4,851 | (16,356) | 632 | 58,215 | (57,583) | 632 | 58,215 | (57,583) | |
| 4400 Miscellaneous Income | 9,408 | 9,408 | 0 | 126,104 | 112,896 | 13,208 | 126,104 | 112,896 | 13,208 | |
| Total Income | 1,285,768 | 1,475,913 | (190,146) | 16,110,013 | 16,139,601 | (29,588) | 16,110,013 | 16,139,600 | (29,587) | Budget done based on 54 over 60%; 9 20-59% FTE per invoice, Projection done based on 52.244 over 60%; 17.683 20-59% FTE per May invoice |
| Expenses | | | | | | | | | | |
| Compensation | | | | | | | | | | |
| 5100 Instructional Staff | 1,042,547 | 1,081,860 | (39,313) | 5,622,034 | 5,820,901 | (198,867) | 5,622,034 | 5,820,901 | (198,867) | |
| 5200 Non-Instructional Staff | 130,635 | 122,936 | 7,699 | 1,564,676 | 1,475,230 | 89,446 | 1,564,676 | 1,475,230 | 89,446 | |
| 5300 Pupil Support | 78,272 | 79,499 | (1,227) | 860,852 | 889,928 | (29,076) | 860,852 | 889,929 | (29,077) | |
| 5000 Compensation | 1,251,454 | 1,284,295 | (32,841) | 8,047,562 | 8,186,059 | (138,497) | 8,047,562 | 8,186,060 | (138,498) | Salary projections based on budget |
| 5400 Benefits | 250,477 | 150,288 | 100,189 | 1,661,991 | 1,561,454 | 100,537 | 1,661,991 | 1,561,454 | 100,537 | |
| 6100 Administrative Expenses | 33,637 | 31,947 | 1,690 | 341,241 | 383,356 | (42,115) | 341,241 | 383,355 | (42,114) | |
| 6200 Professional Services | 116,880 | 89,405 | 27,475 | 834,639 | 711,141 | 123,498 | 834,639 | 711,141 | 123,498 | Projection based on current trends and reallocation of expenses |
| 6300 Professional Development | 3,987 | 14,145 | (10,158) | 188,365 | 149,600 | 38,765 | 188,365 | 149,600 | 38,765 | |
| 6400 Marketing and Staff/Student Rec | 3,090 | 7,520 | (4,429) | 132,905 | 90,234 | 42,671 | 132,905 | 90,233 | 42,672 | |
| 6500 Fundraising Expenses | - | - | - | 2,040 | 25,000 | (22,960) | 2,040 | 25,000 | (22,960) | |
| 7100 Curriculum & Classroom Expenses | 5,526 | 26,271 | (20,745) | 357,979 | 448,405 | (90,426) | 357,979 | 448,406 | (90,427) | |
| 8100 Facility | 487,688 | 241,655 | 246,032 | 3,097,565 | 2,902,861 | 194,704 | 3,097,565 | 2,902,861 | 194,704 | Adjusted based on remote learning and school being closed |
| 8200 Technology/Communication Expens | 9,941 | 13,470 | (3,529) | 205,786 | 161,639 | 44,147 | 205,786 | 161,639 | 44,147 | |
| 8800 Miscellaneous Expenses | 1,494 | 8 | 1,486 | 1,651 | 97 | 1,554 | 1,651 | 97 | 1,554 | |
| 8900 Depreciation Expense | 173,217 | - | 173,217 | 166,106 | - | 166,106 | 166,106 | - | 166,106 | |
| Total Expenses | 2,337,390 | 1,859,004 | 478,386 | 15,037,831 | 14,619,846 | 417,985 | 15,037,831 | 14,619,846 | 417,985 | |
| Net Income | (1,051,622) | (383,091) | (668,532) | 1,072,182 | 1,519,755 | (447,572) | 1,072,182 | 1,519,754 | (447,572) | |
| Capital Expenditures | | | | | | | | | | |
| Furniture, Fixtures & Equipment | - | - | - | 125,821 | - | 125,821 | 125,821 | - | 125,821 | |
| Facility and Construction | - | - | - | 98,713 | - | 98,713 | 544,380 | - | 544,380 | |
| Website | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | - | - | - | 224,534 | - | 224,534 | 670,201 | - | 670,201 | |

Challenge Prep Charter School Cash Flow Projection as of June 30, 2020

| | Annual Budget FY19-20 | Projected April 20 - June 20 | July + Subsequent FY19-20 Items |
|--|--------------------------|---------------------------------|------------------------------------|
| Beginning Cash Balance (Operating) | - | 4,824,693 | 4,824,693 |
| Projected Cash Receipts from Operations (below) | 16,139,600 | 196,358 | 196,358 |
| Projected Cash Disbursements from Operations (below) | (14,619,846) | (0) | (1,014,943) |
| Net Cash from Operations | 1,519,754 | 196,358 | (818,585) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | - | - | (232,626) |
| Capital Expenditures (below) | - | - | - |
| Accounts Receivable | - | - | - |
| Other | - | - | - |
| Other | - | - | - |
| Ending Cash Balance (Operating Account) | 1,519,754 | 5,021,051 | 3,773,482 |
| Other Cash Accounts (Net of Transfers) | - | - | 75,354 |
| Total Cash (All Accounts) | 1,519,754 | 5,021,051 | 3,848,836 |

Challenge Prep Charter School

Balance Sheet

YTD as of June 30, 2020

| | <u>Total</u> | <u>Comments</u> |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 4,660,875 | |
| 1002 HSBC Checking - 0852 | 976 | |
| 1003 HSBC Checking - 0879 | 163,818 | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,501 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | <u>\$ 4,900,047</u> | |
| Total Bank Accounts | <u>\$ 4,900,047</u> | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 269,175 | |
| 1200 Other Receivables - Salary Advance | (364) | |
| Total Accounts Receivable | <u>\$ 268,812</u> | |
| Other current assets | | |
| 1300 Prepaid Expenses | 53,947 | |
| 1301 Prepaid Insurance | - | |
| 1310 Prepaid Rent | 314,242 | |
| Total Other current assets | <u>\$ 368,189</u> | |
| Total Current Assets | <u>\$ 5,537,048</u> | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 294,680 | |
| 1512 Classroom Furniture | 354,541 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | <u>\$ 56,983</u> | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 44,217 | |
| Total 1516 Curriculum | <u>\$ -</u> | |
| Total 1500 Furniture, Fixtures & Equipment | <u>1,009,877</u> | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 110,000 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | <u>\$ 7,500</u> | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 300,000 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | <u>1,018,366</u> | |
| 1610 Website | 11,000 | |
| Total 1610 Website | <u>\$ 11,000</u> | |
| 1700 Accumulated Depreciation & Amortization | | |

Challenge Prep Charter School
Balance Sheet
YTD as of June 30, 2020

| | Total | Comments |
|---|-----------------------|-----------------|
| 1710 Accumulated Depreciation | (1,134,850) | |
| 1750 Accumulated Amortization | (5,744) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (1,140,595) | |
| Total Fixed Assets | \$ 898,649 | |
| Other Assets | | |
| 1800 Security Deposits | 932,999 | |
| 2500 Sales Tax Receivable | - | |
| Total Other Assets | \$ 932,999 | |
| TOTAL ASSETS | \$ 7,368,696 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 129,619 | |
| Total Accounts Payable | \$ 129,619 | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | 978,984 | |
| 2301 Accrued Expenses | 103,008 | |
| 2303 Accrued Interest - PPP | 1,494 | |
| 2400 Unearned/Deferred Revenue | 0 | |
| Total Other Current Liabilities | \$ 2,875,997 | |
| Total Current Liabilities | \$ 3,005,616 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,485,192 | |
| Total Long-Term Liabilities | \$ 2,485,192 | |
| Total Liabilities | \$ 5,490,808 | |
| Equity | | |
| 3000 Opening Balance Equity | - | |
| 3100 Retained Earnings | 805,706 | |
| Net Income | 1,072,182 | |
| Total Equity | \$ 1,877,888 | |
| TOTAL LIABILITIES AND EQUITY | \$ 7,368,696 | |

Challenge Prep Charter School
Statement of Cash Flows
YTD as of June 30, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 1,072,182 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | 279,501 | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 1,739 | |
| 1300 Prepaid Expenses | (41,817) | |
| 1301 Prepaid Insurance | - | |
| 1310 Prepaid Rent | (131,987) | |
| Inventory Asset | - | |
| 1710 Accumulated Depreciation & Amortization:Accumulated Depreciation | 160,486 | |
| 2301 Accrued Expenses | (77,043) | |
| 2303 Accrued Interest - PPP | 1,494 | |
| INVESTING ACTIVITIES | | |
| 1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment | (89,642) | |
| 1512 Furniture, Fixtures & Equipment:Classroom Furniture | (3,553) | |
| 1513 Furniture, Fixtures & Equipment:Office Furniture | (5,698) | |
| 1515 Furniture, Fixtures & Equipment:Computer Software | (26,929) | |
| 1520 Facility and Construction:Architect Fees | 5,620 | |
| 1540 Facility and Construction:Leasehold Improvements | (104,333) | |
| 1800 Security Deposits | (599,424) | |
| Net cash provided by financing activities | \$ 236,474 | |
| Net cash increase for period | 2,497,784 | |
| Cash at beginning of period | 2,402,263 | |
| Cash at end of period | 4,900,047 | |
| | | |
| Monday, Jun 15, 2020 10:00:33 AM GMT-7 | | |
| Furniture, Fixtures & Equipment:Curriculum:Original Cost | - | |
| 1800 Security Deposits | (599,424) | |
| 2500 Sales Tax Receivable | - | |
| Net cash provided by investing activities | \$ 6,604,174 | |
| FINANCING ACTIVITIES | | |
| 2700 Deferred Rent Liability | - | |
| 3000 Opening Balance Equity | - | |
| 3100 Retained Earnings | - | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | \$ 6,840,648 | |
| Cash at beginning of period | \$ 2,402,263 | |
| Total Cash at beginning of period | \$ 2,402,263 | |
| Cash at end of period | \$ 9,242,911 | |



Attachment #3

FY21 CPCS Budget - Board

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY21 Budget Consolidated |
|--|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Assumptions: | | | | | |
| Enrollment: | 624 | 216 | 80 | - | 920 |
| SpEd <20% | 19 | 17 | 5 | - | 41 |
| SpEd 20-60% | 3 | 15 | 7 | - | 25 |
| SpEd >60% | 45 | 7 | 1 | - | 53 |
| | | | | | - |
| Per Pupil Rate | 16,123 | 16,123 | 16,123 | | 16,123 |
| Facilities Rate | 0% | 30% | 30% | 0% | 30% |
| NYS Per Pupil Grant | - | - | - | - | - |
| Income | | | | | |
| 4100 State Grants | | | | | |
| 4101 Per Pupil Allocations | 10,060,752 | 3,482,568 | 1,289,840 | - | 14,833,160 |
| 4102 Per Pupil Allocations for SPED | 894,588 | 284,334 | 84,674 | - | 1,263,596 |
| 4110 NYS Per Pupil Supplement | - | - | - | - | - |
| 4103 NYSTL | 8,189 | 2,835 | 1,050 | - | 12,074 |
| 4104 NYSSL | 21,633 | 19,571 | 6,101 | - | 47,305 |
| 4105 NYSLIB | 595 | 2,997 | 1,446 | - | 5,038 |
| 4108 NYC Discretionary Grant | | | - | | - |
| 4109 Facilities Funding | - | 1,044,770 | 464,342 | - | 1,509,113 |
| Total 4100 State Grants | 10,985,758 | 4,837,075 | 1,847,453 | 0 | 17,670,286 |
| 4200 Federal Grants | | | | | |
| 4201 IDEA for Sp. Ed. | 43,756 | 20,946 | 7,626 | - | 64,703 |
| 4202 Title I - Part A | 128,895 | 44,618 | 16,525 | - | 190,038 |
| 4203 Title II - Part A | 7,336 | 6,637 | 2,069 | - | 16,042 |
| Title III - Part A | 369 | 1,861 | 898 | - | 3,129 |
| 4206 E-Rate | - | - | - | - | - |
| 4207 ESSER | 138,654 | 47,598 | 20,695 | - | 206,947 |
| 4208 Title IV - Part A | 15,874 | 2,407 | 196 | - | 18,477 |
| Total 4200 Federal Grants | 334,886 | 124,067 | 48,009 | 0 | 499,336 |
| 4300 Contributions | | | | | |
| 4301 Restricted Contributions | - | - | - | - | - |
| 4302 Unrestricted Contributions | - | - | - | - | - |
| 4303 PTA Fundraising | - | - | - | - | - |
| 4304 In-Kind Legal Support | - | - | - | - | - |
| 4305 Fundraiser Revenue | - | - | - | - | - |
| 4306 Fundraising - Gross Receipts | - | - | - | - | - |
| 4307 Fundraising - Total Contribution | - | - | - | - | - |
| 4308 In-Kind Donations | - | - | - | - | - |
| Total 4305 Fundraiser Revenue | - | - | - | - | - |
| Total 4300 Contributions | 0 | 0 | 0 | 0 | 0 |
| 4400 Miscellaneous Income | | | | | |
| 4401 Interest Income | - | - | - | - | - |
| 4402 Revenue Suspense Account | - | - | - | - | - |
| 4404 Rental Income | - | - | - | - | - |
| Total 4400 Miscellaneous Income | 0 | 0 | 0 | 0 | 0 |
| Total Income | 11,320,643 | 4,961,142 | 1,895,462 | - | 18,169,621 |

FY21 CPCS Budget - Board

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY21 Budget Consolidated |
|--|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Gross Profit | 11,320,643 | 4,961,142 | 1,895,462 | - | 18,169,621 |
| 5000 Compensation | | | | | |
| 5100 Instructional Staff | | | | | |
| 5101 Administrative Leadership | - | - | - | 384,518 | 384,518 |
| 5102 Instructional Leadership | 383,723 | 360,358 | 42,000 | - | 786,081 |
| 5103 Classroom Teachers | 1,914,604 | 840,391 | 294,000 | - | 3,048,995 |
| 5104 Assistant Teachers | 473,779 | 296,000 | - | - | 769,779 |
| 5105 Special Education Teachers | 498,841 | 57,845 | 93,840 | - | 650,526 |
| 5106 ELL Teachers | 66,176 | - | - | - | 66,176 |
| 5107 Music Teacher | 50,859 | 85,000 | - | - | 135,859 |
| 5108 Art Teacher | 52,020 | - | - | - | 52,020 |
| 5109 Physical Education Teacher | 127,026 | 67,000 | 90,000 | - | 284,026 |
| 5110 Specialty Teachers | 63,377 | 65,000 | 75,000 | - | 203,377 |
| Total 5100 Instructional Staff | 3,630,405 | 1,771,594 | 594,840 | 384,518 | 6,381,356 |
| 5200 Non-Instructional Staff | | | | | |
| 5201 Finance | - | - | - | 167,200 | 167,200 |
| 5202 Administration & Operations | 123,538 | 253,957 | - | 308,013 | 685,507 |
| 5204 Administrative Assistant | 64,208 | 58,650 | - | 65,000 | 187,858 |
| 5205 Custodian | 139,663 | 119,556 | 37,500 | - | 296,719 |
| 5206 Security Guards | 156,566 | 90,351 | 58,333 | - | 305,251 |
| Total 5200 Non-Instructional Staff | 483,975 | 522,514 | 95,833 | 540,213 | 1,642,535 |
| 5300 Pupil Support | | | | | |
| 5301 Pupil Support Services | 298,262 | 393,314 | - | - | 691,576 |
| 5302 School Aides | 105,000 | 122,700 | - | - | 227,700 |
| 5303 Guidance Counselor | - | - | - | - | - |
| Total 5300 Pupil Support | 403,262 | 516,014 | 0 | 0 | 919,277 |
| Total 5000 Compensation | 4,517,641 | 2,810,122 | 690,673 | 924,731 | 8,943,168 |
| 5400 Benefits | | | | | |
| 5402 NY State Unemployment Insurance | 39,792 | 13,660 | 5,939 | - | 59,391 |
| 5403 Social Security - EmployER | 280,094 | 174,228 | 42,822 | 57,333 | 554,476 |
| 5404 Social Security - EmployEE | - | - | - | - | - |
| 5405 Medicare - EmployER | 65,506 | 40,747 | 10,015 | 13,409 | 129,676 |
| 5406 Medicare - EmployEE | - | - | - | - | - |
| 5407 Worker's Compensation Expense | 11,711 | 4,020 | 1,748 | - | 17,479 |
| 5408 NYS Disability | - | - | - | - | - |
| 5409 Medical Insurance | 393,433 | 121,056 | 60,528 | 30,264 | 605,282 |
| 5410 Dental Insurance | 27,416 | 8,436 | 4,218 | 2,109 | 42,179 |
| 5411 Vision Insurance | 6,561 | 2,019 | 1,009 | 505 | 10,094 |
| 5412 Life Insurance, STD, LTD, AD&D | 44,666 | 13,744 | 6,872 | 3,436 | 68,718 |
| 5414 Retirement 403(B) Match | 85,248 | 26,230 | 13,115 | 6,558 | 131,150 |
| 5415 Retirement 403(B) Clearing | - | - | - | - | - |
| 5416 TransitChek Fees | - | - | - | - | - |
| 5420 Other Employer Taxes | 14,920 | 4,591 | 2,295 | 1,148 | 22,953 |
| 5422 HRA/FSA Diff Card Premium & Contributions | - | - | - | - | - |
| 5424 Payroll Expenses | - | - | - | - | - |
| 5425 AFLAC (Clearing) | - | - | - | - | - |

FY21 CPCS Budget - Board

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY21 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Total 5400 Benefits | 969,347 | 408,730 | 148,561 | 114,761 | 1,641,398 |
| 6100 Administrative Expenses | | | | | |
| 6101 Office Supplies | 33,150 | 10,200 | 5,100 | 2,550 | 51,000 |
| 6102 Printer Supplies | 7,800 | 2,400 | 1,200 | 600 | 12,000 |
| 6103 Office Furn (non-asset) | 4,875 | 1,500 | 750 | 375 | 7,500 |
| 6104 Office Equipment (non-asset) | 1,625 | 500 | 250 | 125 | 2,500 |
| 6105 Copy Machine Lease | 18,486 | 15,344 | 6,300 | 8,546 | 48,676 |
| 6106 Postage and Delivery | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6107 Temperature Scanning Kiosk Lease | 4,917 | 1,639 | 1,639 | 1,639 | 9,834 |
| 6109 Dues, Licenses, & Subscriptions | 13,000 | 4,000 | 2,000 | 1,000 | 20,000 |
| 6110 Team Building/Staff Lunch & App | 16,250 | 5,000 | 2,500 | 1,250 | 25,000 |
| 6111 Student/Family Appreciation | 14,950 | 4,600 | 2,300 | 1,150 | 23,000 |
| 6112 Travel to/from Meetings | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6113 Student Meals | 975 | 300 | 150 | 75 | 1,500 |
| 6115 Student Uniforms/Apparel | 5,070 | 1,560 | 780 | 390 | 7,800 |
| 6119 Classroom Furniture and Equipment (non-asset) | 195,000 | 60,000 | 30,000 | 15,000 | 300,000 |
| 6120 Insurance | | | | | |
| 6121 Insurance Fees | 1,300 | 400 | 200 | 100 | 2,000 |
| 6122 Insurance - Directors & Officers | 14,745 | 4,537 | 2,269 | 1,134 | 22,685 |
| 6123 Insurance - Excess Liability | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6124 Insurance - General Liability & Property | 50,700 | 15,600 | 7,800 | 3,900 | 77,999 |
| Total 6120 Insurance | 69,995 | 21,537 | 10,768 | 5,384 | 107,684 |
| 6130 NYC Discretionary Grant- Non Capitalized Equip | - | - | - | - | - |
| Total 6100 Administrative Expenses | 392,593 | 130,580 | 64,737 | 38,584 | 626,495 |
| 6200 Professional Services | | | | | |
| 6201 Audit/Accounting Services | 20,800 | 6,400 | 3,200 | 1,600 | 32,000 |
| 6202 Payroll Services | 178,750 | 55,000 | 27,500 | 13,750 | 275,000 |
| 6203 Communication & Compliance Consulting Services | 113,750 | 35,000 | 17,500 | 8,750 | 175,000 |
| 6204 Legal Services - Paid | 16,250 | 5,000 | 2,500 | 1,250 | 25,000 |
| 6205 Educational Consulting | 74,750 | 23,000 | 11,500 | 5,750 | 115,000 |
| 6206 Financial Management Services | 45,500 | 14,000 | 7,000 | 3,500 | 70,000 |
| 6207 Substitute Teacher Services | 32,500 | 10,000 | 5,000 | 2,500 | 50,000 |
| 6208 Temporary Staffing Services | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| 6210 ERate Consulting | 3,015 | 1,035 | 450 | 225 | 4,500 |
| 6211 Parent Support | - | - | - | - | - |
| 6212 Contracted Security Services | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 6213 Start Up - Expense | - | - | - | - | - |
| 6214 HRA/FSA Administration Fees | - | - | - | - | - |
| 6215 Replication Expenses | - | - | - | - | - |
| 6216 Cleaning Services | 100,500 | 34,500 | 15,000 | 7,500 | 150,000 |
| Total 6200 Professional Services | 602,565 | 189,685 | 92,150 | 46,075 | 921,500 |
| 6300 Professional Development | | | | | |
| 6301 Instructional Staff PD | 67,000 | 23,000 | 10,000 | 5,000 | 100,000 |
| 6302 Non-Instructional Staff PD | 14,740 | 5,060 | 2,200 | 1,100 | 22,000 |
| 6303 Board Development/ Strategic Planning | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 6304 Tuition and Cert Reimbursement | 10,050 | 3,450 | 1,500 | 750 | 15,000 |

FY21 CPCS Budget - Board

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY21 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| 6305 Conferences and Workshops | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| Total 6300 Professional Development | 108,540 | 37,260 | 16,200 | 8,100 | 162,000 |
| 6400 Marketing and Staff/Student Rec | | | | | |
| 6401 Advertising | 5,226 | 1,794 | 780 | 390 | 7,800 |
| 6402 Student Recruiting | 20,100 | 6,900 | 3,000 | 1,500 | 30,000 |
| 6404 Staff Recruiting | 16,750 | 5,750 | 2,500 | 1,250 | 25,000 |
| 6405 Website Maintenance | 9,045 | 3,105 | 1,350 | 675 | 13,500 |
| Total 6400 Marketing and Staff/Student Rec | 51,121 | 17,549 | 7,630 | 3,815 | 76,300 |
| 6500 Fundraising Expenses | | | | | |
| 6501 Mailings and Materials | 2,345 | 805 | 350 | 175 | 3,500 |
| 6502 Events | - | - | - | 50,000 | 50,000 |
| Total 6500 Fundraising Expenses | 2,345 | 805 | 350 | 50,175 | 53,500 |
| 7100 Curriculum & Classroom Expenses | | | | | |
| 7101 Classroom Libraries | - | - | - | - | - |
| 7102 Curric Textbooks and Other Curr | 93,800 | 32,200 | 14,000 | 7,000 | 140,000 |
| 7103 Math | - | - | - | - | - |
| 7104 Art Supplies | 9,380 | 3,220 | 1,400 | 700 | 14,000 |
| 7105 Music | 3,350 | 1,150 | 500 | 250 | 5,000 |
| 7106 Student Transportation | 50,250 | 17,250 | 7,500 | 3,750 | 75,000 |
| 7107 Curriculum Licenses & Subscriptions | - | 3,600 | - | - | - |
| 7108 Standardized Test Materials/Ass | 9,380 | 3,220 | 1,400 | 700 | 14,000 |
| 7109 Student Field Trips | 13,400 | 4,600 | 2,000 | - | 20,000 |
| 7110 Classroom Supplies | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 7112 Physical Movement/Recess Suppli | 5,556 | 1,907 | 829 | 415 | 8,292 |
| 7113 Special Education Equip/Curricu | - | - | - | - | - |
| 7114 Non-Instructional Student Enric | - | - | - | - | - |
| 7115 NYSTL Expense | 8,208 | 2,793 | 1,072 | - | 12,074 |
| 7116 NYSSL Expense | 21,633 | 19,571 | 6,101 | - | 47,305 |
| 7117 NYSLIB Expense | 595 | 2,997 | 1,446 | - | 5,038 |
| 7118 Student Information Management System | 11,265 | 3,867 | 1,681 | - | 16,814 |
| Total 7100 Curriculum & Classroom Expenses | 236,867 | 99,826 | 39,430 | 13,565 | 372,523 |
| 8100 Facility | | | | | |
| 8101 Renovation/Construction | - | - | - | - | - |
| 8102 Utilities | 100,500 | 34,500 | 15,000 | 7,500 | 150,000 |
| 8103 Building Permits | 670 | 230 | 100 | 50 | 1,000 |
| 8104 Rent Expense | 1,178,982 | 1,064,273 | 1,430,000 | - | 3,673,255 |
| 8105 Signage | 3,350 | 1,150 | 500 | 250 | 5,000 |
| 8106 Real Estate Taxes | 234,500 | 80,500 | 35,000 | 17,500 | 350,000 |
| 8111 Relocation Expense | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| 8114 Custodial Supplies | 46,900 | 16,100 | 7,000 | 3,500 | 70,000 |
| 8115 Landscaping | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 8120 Repair & Maintenance | 50,250 | 17,250 | 7,500 | 3,750 | 75,000 |
| 8125 Deferred Rent Expense | - | - | - | - | - |
| Total 8100 Facility | 1,631,902 | 1,219,753 | 1,497,600 | 33,800 | 4,349,255 |
| 8200 Technology/Communication Expense | | | | | |

FY21 CPCS Budget - Board

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY21 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| 8201 Phone/Fax Expenses | 10,050 | 3,450 | 1,500 | - | 15,000 |
| 8202 Mobile Phone Expenses | 8,629 | 2,962 | 1,288 | - | 12,879 |
| 8203 Internet Connectivity Expenses | 32,830 | 11,270 | 4,900 | - | 49,000 |
| 8204 Network Maintenance/Tech Support | 6,700 | 2,300 | 1,000 | - | 10,000 |
| 8205 Technology Consultants | 134,000 | 46,000 | 20,000 | - | 200,000 |
| 8206 Database Development Services | - | - | - | - | - |
| 8207 Website Consultants/Expenses | - | - | - | - | - |
| 8208 Technology Supplies | 10,611 | 3,643 | 1,584 | - | 15,838 |
| 8209 Technology Equipment (non-asset) | 40,653 | 13,955 | 6,068 | - | 60,676 |
| 8210 Technology Licenses, Software, & Subscriptions | 3,237 | 1,111 | 483 | - | 4,832 |
| Total 8200 Technology/Communication Expense | 246,710 | 84,692 | 36,822 | 0 | 368,225 |
| 8800 Miscellaneous Expenses | | | | | |
| 8801 Bank Service Charges | - | - | - | 1,000 | 1,000 |
| Total 8800 Miscellaneous Expenses | 0 | 0 | 0 | 1,000 | 1,000 |
| 8900 Depreciation Expense | 230,840 | - | - | - | 230,840 |
| Total Expenses | 8,990,472 | 4,999,002 | 2,594,154 | 1,234,605 | 17,818,233 |
| Net Operating Income for FY21 | 2,330,171 | (37,860) | (698,692) | (1,234,605) | 351,388 |

Carryover to FY20-21 (Operating Account(s) Only) \$3,773,482

*Cash balance available once all FY19-20 obligations & receivables have been settled

\$3,773,482



Attachment #4

| Current Employees | Vacancies |
|-------------------|-----------|
| 125 | 10 |

| Campus | Current | Vacancies | New Hires |
|--------------------|---------|-----------|-----------|
| Elementary School | 74 | - | - |
| Middle School | 38 | 4 | 3 |
| High School | 5 | 5 | 3 |
| Network Operations | 8 | 1 | - |

| New Hires | Position |
|--------------------|------------------------------------|
| Allen, Ashley | 9th Grade Teacher - ELA |
| Moretti, Leonard | 9th Grade Teacher - Science |
| Canzoneri, Melissa | 9th Grade Teacher - Social Studies |
| Lee, Jalisa | 8th Grade Teacher - ELA |
| Stuart, Allegra | MS Music Teacher |
| Sucre, Sheldon | MS PE & Health Teacher |



2020-21 School Year Board Meeting #2 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #2 at 6:30 PM on August 19, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane, Dr. Michelle Daniel-Robertson, and Linda Plummer

Members absent: Andrew Barnes and Gertrudis Hernandez

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #1 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the 2019-20 Audit Planning Communication Presentation [Attachment #2]. The presentation was presented by PKF O’Connor Davies representatives Joseph Ciorciari, Supervisor and James Mercaldo, CPA Senior Associate. Representatives from Charter School Business Management – Donna Webster, Associate Director and Raymond Alston, Finance Manager were also present. Following discussion, the report was received by common consent.



4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the Reopening Plan V4 for the 2020-21 School Year [Attachment #3]. This edition includes added information about “CPCS Contact Tracing Support” and the “CPCS COVID-19 Testing Plan”. Dr. Mullings also shared information about the three recent Town Hall Meetings for Parents/Guardians (via ZOOM) and the All Staff COVID-19 Meeting (via ZOOM). Each Town Hall/Meeting covered the various aspects of the Reopening Plan.

Dr. Mullings informed the Board about the All Staff PreService/Professional Development Week (August 17-21, 2020). The Staff received Health and Safety training during the first two days of the week. On Tuesday, August 18, 2020 a special presentation was given on the subject of “COVID-19: School, Masks, and Hand Hygiene” by Dr. Panagis Galiatsatos (a.k.a Dr. G) of the Johns Hopkins School of Medicine.

Dr. Mullings noted that Challenge is partnering with the Johns Hopkins School of Medicine on providing training for the Greater Far Rockaway area residents, CPCS parents and staff about COVID-19. The first event will be a Back to School Forum – “Empowering You with Information: COVID-19 & Your Child” on August 25, 2020 [Attachment #4]. The presentation will be made by Dr. Panagis Galiatsatos (a.k.a Dr. G) of the Johns Hopkins School of Medicine. Additional sponsors and presenters are: Gregory W. Meeks, U.S. Representative, New York 5th District and Donovan Richards, NYC Councilman and Queens Borough President Elect.

Dr. Mullings gave an update on the partnership with St. John’s Episcopal Hospital. COVID-19 parent/guardian training events are scheduled for September in time for the K-2 scholars return to the 710 Hartman Lane site on October 5, 2020. He noted that grades 3-5 will return on October 19, 2020 and 6-9 grades on October 28, 2020. St. John’s has also committed to provide 200 Chromebooks to Challenge for our scholars.

Dr. Mullings added that all scholars will return to school on Monday, August 24, 2020 via remote learning at all grade levels. In preparation for staff returning to the current three sites, each were deep cleaned and disinfected the first week of August. PPE materials have arrived in large quantities as well the temperature scanning equipment. Each site is being equipped with Electrostatic Disinfectant Cleaners.

Following discussion, the report was received with appreciation.



5. The Chair called for the July 2020 Financial Report [Attachment #5]. Following review, the report was received by common consent.

6. The Chair called for the presentation of the 2020-21 August Personnel report [Attachment #6]. Karon McFarlane moved approval of 2020-21 contracts for all listed on the report with a second from Linda Plummer. The motion carried unanimously.

The meeting adjourned by common consent at 7:25 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



Attachment #1
See Prior
Month
Minutes for
Minute
Attachments



2020-21 School Year Board Meeting #1 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #1 at 6:30 PM on July 22, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane, Andrew Barnes, Dr. Michelle Daniel-Robertson, Linda Plummer, and Gertrudis Hernandez.

Members absent: NONE

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2019-20 School Year Board Meeting #12 and Annual Meeting #11 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the development of the Reopening Plan for the 2020-21 School Year. He noted his appreciation for the Board’s participation in the Tuesday, July 21, 2020 meeting when the Senior Leadership Team reviewed each section of the report with the Board for their awareness and feedback. Dr. Mullings shared information about St. John's Episcopal Hospital commitment to provide 200 Chromebooks as a donation to the school. Additionally, St. John’s has agreed to



provide COVID-19 training for our parents and staff in preparation for the start of the new school year. Following discussion, the report was received with appreciation.

4. The Chair called for the June 2020 Financial Report [Attachment #2]. Following review, the report was received by common consent.
5. The Chair called for the review of the 2020-21 Annual Budget Report [Attachment #3]. Following discussion, Frederica Jeffries made a motion with a second by Karon McFarlane to approve the 2020-21 Annual Budget. The motion carried unanimously.
6. The Chair called for the presentation of the 2020-21 Personnel report [Attachment #4]. Frederica Jeffries moved approval of 2020-21 contracts for all listed on the report with a second from Karon McFarlane. The motion carried unanimously.
7. The Chair called on Dr. Mullings for the 2020-21 School Year Reopening Plan Review. It was noted that the elements of the plan were presented in the meeting with the Senior Leadership Team to the Board on Tuesday, July 21, 2020. Following discussion, Frederica Jeffries moved with a second from Karon McFarlane to approve the CPCS Reopening Plan [Attachment #5]. Motion carried unanimously.

The meeting adjourned by common consent at 7:40 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



Attachment #2

Challenge Preparatory Charter School
Audit Planning Communication
June 30, 2020



**KNOW
GREATER
VALUE**

August 19, 2020

Presented by

Gus Saliba, CPA
Partner
gsaliba@pkfod.com

Joseph Ciorciari
Supervisor
jciorciari@pkfod.com

James Mercaldo, CPA
Senior Associate
jmercald@pkfod.com

August 19, 2020

Board of Trustees
Challenge Preparatory Charter School
710 Hartman Lane
Far Rockaway, NY 11691

We are in the process of planning our audit of the financial statements of Challenge Preparatory Charter School (the "Organization") as of and for the year ended June 30, 2020.

Professional standards require us to communicate with you regarding audit matters that are, in our professional judgment, significant and relevant to those charged with governance ("TCWG") in overseeing the financial reporting process. This communication is intended to provide you with these required communications as well as other information regarding our audit.

We are pleased to be of service to you and the Organization and appreciate the opportunity to perform the audit of the financial statements of the Organization as of and for the year June 30, 2020. We are also pleased to discuss other matters which may be of interest to you and to answer any questions you may have.

This information is intended solely for the information and use of those charged with governance and management of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

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| | |
|--|----|
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Timing of Audit and Deliverables

| Area | Date |
|--|--|
| Audit planning meeting | April 29, 2020 |
| Interim testing - remote | Week of May 25, 2020 |
| Audit planning / risk assessment | July 2020 |
| Year end audit procedures – remote | Week of August 24, 2020 |
| Draft financial statements | Mid-September 2020 |
| Discuss financial statements and management comments with management | Late-September 2020 |
| TCWG closing meeting with auditors to review financial statements and significant matters | To Be Determined – September 2020 |
| Final audit due date | No later than November 1, 2020 |
| File tax returns | Prior to November 15, 2020; Due no later than May 15, 2021 with one extension. |

Planned Audit Scope and Approach

Significant Audit Areas

- Cash and cash equivalents
- Grants and contracts receivable
- Property and equipment
- Accounts payable and accrued expenses
- Accrued payroll and payroll taxes
- Revenue recognition and per-pupil operating revenue
- Salaries and employee benefits
- Facility leases
- Debit card transactions
- Grant management

Other areas of audit focus

- Significant accounting estimates
- Subsequent events
- Fraud and illegal acts
- Methodology of functional expense allocations
- Audit procedures under *Government Auditing Standards*
- Potential effect of the COVID-19 pandemic on the financial statements, including the required footnote disclosures

Tax and information returns and other services

- Preparation of Form 990

PKF O'Connor Davies, LLP's Responsibilities

- Forming and expressing an opinion about whether the financial statements are presented fairly, in all material respects, in conformity with U.S. GAAP
- Planning and performing the audit in accordance with professional standards to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement, whether caused by fraud or error
- Considering internal control for the purpose of determining our audit procedures but not to express an opinion on internal control
- Accumulating misstatements identified during the audit and communicating material corrected and uncorrected misstatements to management and TCWG
- Conducting our audit with professional skepticism
- Communicating significant matters related to the audit that are, in our professional judgment, relevant to the responsibilities of TCWG in overseeing the financial reporting process, including:
 - All significant deficiencies and material weaknesses identified during the audit; however, our audit is not specifically designed to detect significant deficiencies or material weaknesses in internal control over financial reporting
 - Any fraud or illegal acts noted during the course of our audit, unless clearly inconsequential; however, our audit cannot be relied upon to identify all instances of fraud or illegal acts
 - The process used by management to formulate particularly sensitive accounting estimates and our conclusions about the reasonableness of such estimates

Responsibilities of Management and Those Charged With Governance

Management is responsible for:

- Fairly presenting the financial statements in accordance with U.S. GAAP
- Selecting and using appropriate accounting policies
- Establishing and maintaining effective internal control over financial reporting
- Complying with laws, regulations, and provisions of contracts and agreements
- Providing all financial records and related information to the auditors
- Providing a signed representation letter to the auditors

Those charged with governance are responsible for:

- Communicating with the auditors and overseeing the financial reporting process

Management and those charged with governance are responsible for:

- Setting the proper tone at the top and maintaining and encouraging a culture of honesty and high ethical standards
- Designing and implementing policies and internal controls to prevent and detect fraud

Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Restrictions

This presentation is intended solely for the use of the Organization's management and TCWG and is not intended to be and should not be used by anyone other than these specified parties. This presentation is not intended for general use, circulation or publication and should not be published, circulated, reproduced or used for any purpose without prior written permission in each specific instance.

On the Horizon

Contributions Received and Contributions Made (New Requirements for 2020)

During 2018, the FASB issued Accounting Standards Update (ASU) 2018-08, which is intended to clarify and improve the scope and accounting guidance for contributions received and made, primarily for not-for-profit organizations. Prior to issuance of the ASU, there was difficulty and diversity in practice among NFPs with:

1. Characterizing grants and similar contracts with government agencies and others as reciprocal transactions (exchanges) or nonreciprocal transactions (contributions)
2. Distinguishing between conditional and unconditional contributions

The ASU provides a more robust framework for determining whether a transaction should be accounted for as contribution or as an exchange transaction. To accomplish this, the ASU clarifies how an organization would evaluate whether the resource provider is receiving value in return for the resources transferred based on certain criteria.

The ASU also requires organizations to determine whether a contribution is conditional based on whether an agreement includes:

- A barrier or barriers that must be overcome
- Either a right of return of assets transferred or a right of release of the promisor's obligation to transfer assets

If the agreement includes both, the recipient is not entitled to the transferred assets (or a future transfer of assets) until it has overcome the barriers in the agreement.

Effective Dates:

For resource recipients that are:

- Public companies or NFPs that have issued, or are conduit bond obligors for, securities that are traded, listed on an exchange or an over-the-counter market: Annual reporting periods beginning after June 15, 2018, including interim periods within that annual period.
- All other organizations: Annual reporting periods beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019.

For resource providers that are:

- Public companies or NFPs that have issued, or are conduit bond obligors for, securities that are traded, listed on an exchange or an over-the-counter market: Annual reporting periods beginning after December 15, 2018, including interim periods within that annual period.
- All other organizations: Annual reporting periods beginning after December 15, 2019, and interim periods within annual periods beginning after December 15, 2020.

On the Horizon (*continued*)

Statement of Cash Flows (Restricted Cash) (New Requirements for 2020)

In 2016, the FASB issued ASU 2016-18 to address diversity of practice pertaining to classification and presentation of changes in restricted cash on the statement of cash flows. Prior to issuance of this ASU, GAAP did not include specific guidance on the cash flow classification and presentation of changes in restricted cash or restricted cash equivalents other than limited guidance for not-for-profit entities. Specifically, there was no guidance to address how to classify and present changes in restricted cash or restricted cash equivalents that occur when there are transfers between cash, cash equivalents, and restricted cash or restricted cash equivalents and when there are direct cash receipts into restricted cash or restricted cash equivalents or direct cash payments made from restricted cash or restricted cash equivalents.

The amendments in this ASU require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The ASU does not provide a definition of restricted cash or restricted cash equivalents.

Effective Dates:

- Effective for public business entities including not-for profit entities that are conduit bond obligors for fiscal years beginning after December 15, 2017 and interim periods within those fiscal years.
- For all other entities, for fiscal years beginning after December 15, 2018 and interim periods beginning after December 15, 2019.
- Early adoption is permitted.
- The amendments in this ASU should be applied using a retrospective transition method to each period presented.

On the Horizon (*continued*)

New Revenue Recognition Standard

The FASB issued a new revenue recognition standard (ASU 2014-09) in May 2014, which as extended, becomes effective for most non-public companies, including not-for-profit entities and employee benefit plans beginning in 2019. This ASU may have a significant impact on revenue recognition and disclosure for certain businesses and industries. The core principle of the ASU is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation

- The ASU does not apply to contributions. It does, however apply to program revenue and other fees generated by not-for-profit organizations.
- The most significant implications to not-for-profit organizations are likely to be within the health care sector.
- Self-pay patients - The amount of revenue to recognize will likely change, and bad debt is likely to be an operating expense again
- Prepaid health care services – contract acquisition costs can now be capitalized if recoverable

Effective Dates:

Non-public entities: Annual reporting periods beginning after December 15, 2018 and interim reporting periods within annual reporting periods beginning after December 15, 2019

Public business entities: Annual reporting periods beginning after December 15, 2017, including interim reporting periods within that reporting period

On June 3, 2020, the FASB issued ASU 2020-05, which extends the effective date of the revenue recognition standard by one year.

On the Horizon (*continued*)

Leases

On February 25, 2016, FASB issued ASU 2016-02 on leases (the “ASU”). The core principle of the ASU is that a lessee should recognize the assets and liabilities that arise from leases on their statement of financial position. Consequently, all leases that were classified as operating leases under prior lease guidance will now be recognized as assets and liabilities, initially measured at the present value of the lease payments. The lessee will recognize a single lease cost in its statement of activities calculated so that the cost of the lease is allocated over the lease term, typically on a straight-line basis. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election to not recognize such leases as assets and liabilities in their statement of financial position. The accounting applied by a lessor entity is largely unchanged from prior lease guidance.

Effective Dates:

For public business entities, the ASU is effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years; for nonpublic business entities, the ASU is effective for fiscal years beginning after December 15, 2019, and interim periods within fiscal years beginning after December 15, 2020. Early application is permitted for all entities.

In November 2019, the FASB unanimously approved an additional delay for private companies, including most not-for-profit companies, to postpone the required implementation date by one year. Accordingly, private companies, including most not-for-profit organizations, will be required to implement the ASU in financial statements for years beginning on or after December 15, 2020. Public business entities, including not-for-profit conduit bond obligors, will continue to be required to adopt the ASU as discussed above. Early adoption is still permitted.

On June 3, 2020, the FASB issued ASU 2020-05, which extends the effective date of the lease standard by one year.

About PKF O'Connor Davies, LLP

Founded in 1891, PKF O'Connor Davies has evolved from an accounting firm to a corps of high-caliber professionals that delivers to a global and growing client base a complete range of audit, tax and advisory services as well as insights and expertise at the highest level. As our business has grown, our commitment to active value creation has allowed us to connect our clients to sound business advice, key players and resources across diverse industries.

An Acknowledged Global Leader

Not only are we one of the nation's most rapidly growing accounting and advisory firms, we are also the lead North American firm in the growing PKF global network of independent accounting and advisory firms. This enables us to provide clients with preferred access to top-tier experts and firms in over 400 locations, in 150 countries around the world. It also establishes us as the primary referral point for international businesses with needs in North America, an advantage for our domestic clients seeking connections outside the U.S.

Active Partner Involvement Dedicated Engagement Teams

We have built strong relationships with our clients by being proactive, thorough and efficient. Firm partners are involved in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness. Multi-disciplinary teams ensure solutions are customized to address specific needs and integrated for greater efficiency.

A Higher Standard: Beyond Passive Value Calculation to Active Value Creation

Our focus on value has driven our growth, propelling PKF O'Connor Davies to the Top 29 on *Accounting Today's* 2018 "Top 100 Firms" list and gaining us acclaim as one of the country's fastest-growing firms. With unmatched client focus, we unlock genuine value hidden at key connection points in every engagement within regional, national and international arenas. Through these connections, our team of specialists continually drives efficiencies, uncovers opportunities and manages risk – delivering value where others can't.

Industry Recognition

- **Ranked 27 of "2020's Top 100 Firms"**
– *Accounting Today*, 2020
- **Ranked 7 of the "Top Firms in the Mid-Atlantic"**
– *Accounting Today*, 2020
- **Ranked 10 of "New Jersey's Top Accounting Firms"**
– *NJBIZ*, 2019
- **"Tax Advice Award"**
– *Family Wealth Report Awards*, 2018
- **"Best Multi-Family Office – Client Service – Over \$10 Billion"**
– *Private Asset Management Awards*, 2020
- **Ranked #1 Best Accounting Internship**
– *Vault*, 2020
- **"Best Reporting Solution Award"**
– *Private Asset Management Awards*, 2016
- **"Best Place to Work in New Jersey"**
– *NJBIZ*, 2019
- **Ranked 13 of the 50 "Best Accounting Employers to Work for in North America"**
– *Vault*, 2021

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Since our founding, PKF O'Connor Davies has maintained its commitment to gaining a deep understanding of each client's operations and financial history in order to help meet their every challenge and objective. We fulfill this mission by providing resources that match those of larger firms in scope – but with the agility only a mid-sized firm such as ours can demonstrate...and yet, we still rank among them. Our services include:

Accounting and Assurance Services

- Accounting Outsourcing
- Agreed-Upon Procedures (AUPs)
- Audits, Reviews and Compilations
- Employee Benefit Plans
- Government Entity Audits & Compliance
- International Financial Reporting Standards (IFRS)
- IT Audit & Cybersecurity Reviews
- Public Company Accounting Oversight Board (PCAOB)
- Public Sector Audits and Compliance

International Services

- China Desk
- General Data Protection Regulation (GDPR)

Tax Compliance and Planning Services

- Employee Benefit Planning & Tax Compliance
- International Tax Services
- IRS Representation & Tax Controversies
- Personal Financial Planning
- Private Foundation Services
- State and Local Tax (SALT)
- Tax Compliance & Reporting
- Tax-Exempt Organizations
- Tax Research and Strategic Planning
- Trust and Estate Planning

Advisory Services

- Bankruptcy & Restructuring
- Cybersecurity Advisory Services
- Digital Forensic Services
- Forensic, Litigation and Valuation Services
- Management Advisory Services
- Risk Advisory Services
- Specialty Industry Advisory Services
 - Employee Benefit Plan Services
 - Entrepreneurial Business Advisory Solutions
 - Public Sector Advisory Services
 - Healthcare Advisory Services
 - Hospitality Advisory Services
 - Medical and Dental Advisory Services
- Transaction & Financial Advisory Services
- Wealth Services

Family Office Services

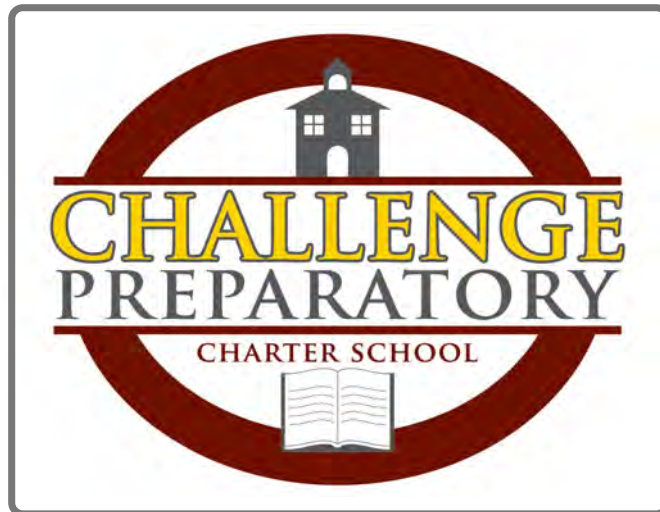
- Accounting & Reporting
- Advisory
- Charitable Giving
- Investment Monitoring & Oversight
- Lifestyle Support
- Personal Financial Management
- Tax Planning
- Wealth Planning

We offer an exceptional breadth of advisory services across diverse industries and sectors.

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.



Attachment #3



Reopening Plan

2020-21

July 31, 2020 Edition V4

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Dear Challenge Charter Families,

We have been eagerly awaiting the start of the new school year even amidst new standards, practices, and guidelines that will impact our school.

This document outlines a great number of details regarding reopening, and it is important that you know the top priority upon reopening is the health and safety of our scholars, staff, and families. This year, Challenge will be operating with a recently adopted set of comprehensive health and safety measures. We have been working with updated state and local guidelines for schools that were released on July 17th.

To make sure we have a school environment that fosters the safety of your scholars as well as our staff, and school community, we have created the *Safe Response Policy*. It is important that families are knowledgeable of this policy in advance of reopening the school. Scholars will be mandated to return home if school personnel determine they exhibit symptoms of COVID-19. Return to school will require a dated doctor's note to clear the student. Find more details on page 14.

From daily screening and cleaning practices, to teaching supports and modifications of our classroom environment, as well as adding better methods of communication with families, we have reviewed and updated all aspects of Challenge Charter's approach to learning in the context of COVID-19. We look forward to your partnership in ensuring that our school community is kept safe during these unusual times and your flexibility as we make any other necessary changes in response to the virus.

As always, our commitment is to the highest quality education "in a safe, supportive, technology-infused, and data-enriched school environment." Learning will continue no matter what form and model we need to use this academic year. Our teachers and staff have never been more dedicated to our scholars.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Les Mullings', with a long horizontal stroke extending to the left.

Rev. Dr. Les Mullings
Founder/CEO

Introduction

This past spring, our world and educational systems were disrupted by the novel coronavirus. Challenge Charter School closed early for cleaning and remained closed, dramatically changing the end of our 2019-20 school year. Thanks to our families supporting the Remote Learning plans from our principals, teachers and staff, we ended the year on a successful note.

In May, our Leadership Team began meeting to discuss reopening, and at every turn the health and safety of our staff, scholars, and their families has been top priority. We have also continued to express that no matter what model and schedule learning takes for the 2020-21 academic year, learning will continue.

On July 17th, we received much-anticipated guidance from the New York Department of Education regarding school this fall. Since that date, we have been hard at work to develop this Challenge Charter Reopening Plan. As you can imagine, this effort has required hours of teamwork and detailed preparation.

The process has involved virtual meetings with leaders at every level of our school - our Founder, Board Members, Directors, Principals, Administrators, and Staff. We have utilized the insight from stakeholders, consultants, health officials, community members and leaders, legal professionals, affiliated organizations while also using research and information from reliable sources.

Through our Return to School Family Survey, we identified the issues important to our families regarding learning and the health and safety of the children we serve. While the shape of learning this year has to change, our entire staff is dedicated to the quality education we provide to scholars, and every one of us is charged with learning new tools, technologies, and safety methods to make the 2020-21 academic year successful.

Overall Guiding Principles

1. **Health and safety:** We prioritize the health and safety of our scholars and staff and will make decisions informed by Centers for Disease Control and Prevention (CDC), New York State Education Department (NYSED), and New York City Department of Education (NYC DOE) guidelines.
2. **Quality:** Our scholars deserve high quality and robust learning opportunities.
3. **Equity and Access:** We must meet the needs of all students by differentiating, providing support, and by providing needed resources and services.
4. **Structure:** Providing explicit expectations and supports will help staff, scholars, and families be successful regardless of the learning environment.
5. **Simplicity:** Having clear and simple priorities will increase our effectiveness.
6. **Connection:** We must be intentional about ensuring continued opportunities to function as a community.
7. **Continuous Improvement:** We are committed to striving for excellence by reading, researching, reflecting, asking for help, and collaborating.

(Adapted from Bellwether Education partners)

Health & Safety

This section has been prepared with the current guidelines and recommendations from national, state and local agencies. Please note that any guidance in this section may be voided and/or changed by the New York State Department of Education, the New York Department of Health, state mandates, and updates from medical professionals issuing standing orders and guidance.

Health Screenings

CPCS currently has a New York City Department of Health assigned nurse at each of the CPCS sites.

CPCS will implement mandatory health screenings, including temperature checks, of students, faculty, staff, and, when applicable, contractors, vendors, and visitors to identify any individuals who may have COVID-19 or who may have been exposed to the COVID-19 virus.

Temperature checks will be conducted per U.S. Equal Employment Opportunity Commission and DOH guidelines. Specifically, all individuals must have their temperature checked each day before entering any CPCS facility. If an individual presents a temperature greater than 100.0°F, the individual will be denied entry into the facility. If the individual is a student, he/she will be taken directly to the facility's isolation room prior to being picked up by a parent/guardian. If the individual is a staff member, he/she will return home and the appropriate supervisor will be notified.

CPCS will also use a daily screening questionnaire for faculty and staff reporting to school; and CPCS will use a questionnaire for students that parents/legal guardians will complete at home and be verified to CPCS electronically each school day. If the electronic submission of a student has not taken place by the time they arrive at CPCS, the questionnaire will be given to the student, CPCS will contact the parent/legal guardian if the student can not answer the questions, particularly younger students, who may require the assistance of their parent/legal guardian to answer. The questionnaire will be developed in consultation with the CPCS health partner and will comply with DOH and CDC guidelines.

CPCS understands that it is prohibited from keeping records of students, faculty, staff, and visitor health data (e.g., the specific temperature data of an individual), but is permitted to maintain records that confirm that individuals were screened and the result of such screening (e.g., pass/fail, cleared/not cleared).

In some instances, screening may be conducted remotely (e.g. by electronic survey, digital application, or telephone, which may involve the parent/legal guardian), before the individual student reports to school, to the extent possible; or may be performed on site at the school. Remote screening will be coordinated to identify individuals who should not go to school and should be referred to their health care provider for further evaluation and COVID-19 testing.

On-site screening will be coordinated in a manner that prevents individuals from intermingling (social distancing) in close or proximate contact with each other prior to completion of the screening.

Screening for all students, faculty, staff, visitors, contractors, and vendors, will be completed using a questionnaire that determines whether the individual has:

(a) knowingly been in close or proximate contact in the past 14 days with anyone who has tested positive through a diagnostic test for COVID-19 or who has or had symptoms of COVID-19;

(b) tested positive through a diagnostic test for COVID-19 in the past 14 days;

(c) has experienced any symptoms of COVID-19, including a temperature of greater than 100.0°F, in the past 14 days; and/or

(d) has traveled internationally or from a state with widespread community transmission of COVID-19 per the New York State Travel Advisory in the past 14 days.

CPCS understands that the quarantine of students, faculty, or staff may be required after international travel or travel within certain states with widespread community transmission of COVID-19, pursuant to current CDC and DOH guidance, as well as Executive Order 205.

CPCS further understands that the manifestation of COVID-19 in children, although similar, is not always the same as that for adults. Children may be less likely to present with fever as an initial symptom, and may only have gastrointestinal tract symptoms, which should be taken into consideration during the screening process. CPCS staff will remind parents/guardians that students may not attend school if they have had a temperature of greater than 100.0°F at any time in the past 14 days, even if a fever-reducing medication was administered and the student no longer has a fever.

Daily In-Person Learning Pre-Arrival Requirements:

| Only come to school buildings if you can answer “No” to ALL of the following*: | Staff | Scholars | Visitors |
|--|-------|----------|----------|
| <ul style="list-style-type: none"> • Fever or chills (100.0°F or greater) | ✓ | ✓ | ✓ |
| <ul style="list-style-type: none"> • Knowingly been in close or proximate contact in the past 14 days with anyone who has tested positive through a diagnostic test for COVID-19 or who has or had symptoms of COVID-19 | ✓ | ✓ | ✓ |
| <ul style="list-style-type: none"> • Tested positive through a diagnostic test for COVID-19 in the past 14 days | ✓ | ✓ | ✓ |
| <ul style="list-style-type: none"> • Experienced any symptoms of COVID-19, including a temperature of greater than 100.0°F in the past 14 days: and/or | ✓ | ✓ | ✓ |
| <ul style="list-style-type: none"> • Traveled internationally or from a state with widespread community transmission of COVID-19 per the New York State Travel Advisory in the past 14 days | ✓ | ✓ | ✓ |

****Result of this screening is required daily via the CareMonkey app***

Daily In-Person Learning Building-Arrival Protocol:

| Expect the following upon arrival at each site*: | Staff | Scholars | Visitors |
|---|---|---|---|
| <ul style="list-style-type: none"> • Greeting by an Operations Team member in PPE • Reminders to keep masks on at all times • Lining up adhering to strict social-distancing rules • Touchless temperature check for reading (100.3°F or lesser) • Instructions from screener on where to report • Hand sanitizer upon building entry • Adherence social distancing rules throughout the day | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ |

**Staff members will not be given access to the building if they fail the temperature check. Any staff items needed will be retrieved by a staff member and delivered to the arrival team. These rules are consistent with [EEOC laws](#).*

Daily In-Person Learning Building Safety Protocol:

| Expect the following if you exhibit signs of Covid-19 at each site*: | Staff | Scholars | Visitors |
|--|--|--|--|
| <ul style="list-style-type: none"> • Sent to the site’s DOH nurse for contactless examination • Sent home immediately (only if able to go independently) • Sent to a monitored designated isolation room to await pickup, observing all social distancing rules, and offering general care • Parent/Guardian called to pick up scholar within 2 hours • Receipt of a checklist for at-home care • Receipt of a school letter requiring at-home instruction^ for 2 weeks • Receipt of a school letter listing protocols for medical clearance for building reentry • Adherence to CDC guidelines for cleaning and disinfecting using products that meet EPA criteria to minimize potential for other employees being exposed to respiratory droplets. If waiting 24 hours is not feasible, wait as long as possible | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ | <ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ |

**Screening results are recorded daily via the CareMonkey app, however personal answers are not recorded.*

^Staff member(s) may work remotely at the discretion of the Principal/HR.

Face Covering Requirements

CPCS will require face coverings at all times, even during instruction by all individuals in CPCS facilities and on school grounds. All individuals – including students (K-9), staff and visitors – must wear face coverings throughout the school facility. CPCS will procure acceptable face coverings and provide such coverings to faculty and staff while at work at no cost to the faculty or staff members, pursuant to Executive Order 202.16, as amended and extended. An adequate supply of face coverings, masks, and other required PPE will be maintained on hand should faculty or staff need a replacement, or a student be in need.

Acceptable face coverings for COVID-19 include but are not limited to cloth-based face coverings and surgical masks that cover both the mouth and nose. Cloth face coverings with air valves are not permissible. CPCS will allow students, faculty, and staff to use their own acceptable face coverings, but cannot require faculty and staff to supply their own face coverings. Further, this guidance shall not prevent employees from wearing their personally owned protective coverings (e.g., surgical masks, N-95 respirators, face shields with masks), as long as they adhere to the minimum standards of protection for the specific activity. Non-disposable masks must be washed daily.

CPCS may otherwise require employees to wear more protective PPE due to the nature of their work. If applicable, CPCS will comply with all applicable OSHA standards. Further details about PPE equipment at CPCS can be found on our website <https://challengecharterschools.org/ppe-equipment>.

Hygiene

CPCS ensures adherence to hygiene and cleaning and disinfection requirements as advised by the CDC and DOH, including “Guidance for Cleaning and Disinfection of Public and Private Facilities for COVID-19.”

CPCS will maintain logs that include the date, time, and scope of cleaning and disinfection and will develop and maintain a schedule that will identify cleaning and disinfection frequency for each CPCS facility and will assign responsibility.

CPCS will train all students, faculty, and staff on proper hand and respiratory hygiene, and should provide information to parents and/or legal guardians on ways to reinforce this at home.

CPCS will provide and maintain hand hygiene stations around the school, as follows:

- For handwashing: soap, running warm water, and disposable paper towels.
- For hand sanitizing: an alcohol-based hand sanitizer containing at least 60% alcohol for areas where handwashing facilities may not be available or practical.

Upon the advice of the CPCS health advisor, CPCS will approve and permit the use of alcohol-based hand sanitizers in school facilities without orders from an individual’s physician as alcohol-based hand

sanitizers are considered over-the-counter drugs. Student use of alcohol-based hand sanitizers will always be supervised by adults to minimize accidental ingestion and promote safe usage; supervision is required for the use of hand sanitizers by elementary school students.

Parents/guardians can inform the school that they do not want their child to use alcohol-based hand sanitizers by sending a written notice to the school. CPCS must provide accommodations for students who cannot use hand sanitizer, to allow for their use of handwashing stations. CPCS will make hand sanitizer available throughout common areas. Hand sanitizer will be placed in convenient locations, such as at building, and classroom entrances and exits. Touch-free hand sanitizer dispensers will be installed where possible.

CPCS will place signage near hand sanitizer stations indicating that visibly soiled hands should be washed with soap and water; hand sanitizer is not effective on visibly soiled hands.

CPCS will remind individuals that alcohol-based hand sanitizers can be flammable and may not be suitable for certain areas in school facilities and on school grounds.

CPCS will place receptacles around the school for disposal of soiled items, including paper towels, water disposable cups and PPE.

Field Trips/After School Activities

CPCS will not have student field trips and after school activities until AFTER the COVID-19 health crisis is over.

Outside Play Area

CPCS will follow all of the health, hygiene and safety guidelines for the use of the outside play area at 710 Hartman Lane use for the Kindergarten classes. It is an open area. Any playground equipment will be clean and disinfected after each class usage.

Cleaning and Disinfection

CPCS Restart Operations Plans to safely reopen facilities and grounds, such as cleaning and disinfection, and restarting building ventilation, water systems, and other key facility components, will follow DOH guidelines.

CPCS will ensure that cleaning and disinfection are the primary responsibility of the school's custodial staff. However, CPCS will also provide appropriate cleaning and disinfection supplies to faculty and staff for use in disinfecting shared and frequently touched surfaces:

- CPCS will provide disposable wipes to faculty and staff so that commonly used surfaces (e.g., keyboards, desks, remote controls) can be wiped down before and/or after use, followed by hand hygiene.

- To reduce the possible spread of the virus on high-touch surfaces, CPCS will install touch-free amenities, such as trash receptacles and paper towel dispensers, where feasible.

CPCS will conduct regular cleaning and disinfection of the facilities and more frequent cleaning and disinfection for high-risk areas used by many individuals and for frequently touched surfaces, including desks and cafeteria tables which will be cleaned and disinfected between each individual's use, if shared. If student cohorts are used, cleaning and disinfection may take place between each cohort's use rather than each individual. Cleaning and disinfection must be rigorous and ongoing and will occur at least daily, or more frequently as needed. The custodial staff will be trained to follow the DOH's "Interim Guidance for Cleaning and Disinfection of Public and Private Facilities for COVID-19" and "Interim Guidance for Cleaning and Disinfection of Primary and Secondary Schools for COVID-19" for detailed instructions on how to clean and disinfect CPCS facilities.

- CPCS will ensure regular cleaning and disinfection of restrooms. Restrooms will be cleaned and disinfected often depending on frequency of use.
- CPCS will ensure that materials and tools used by employees are regularly cleaned and disinfected using registered disinfectants. Custodial supervisors will follow the Department of Environmental Conservation (DEC) list of products registered in New York State and identified by the EPA as effective against COVID-19.

If cleaning or disinfection products or the act of cleaning and disinfection causes safety hazards or degrades the material or machinery, CPCS will put in place hand hygiene stations between use and/or supply disposable gloves and/or limitations on the number of employees using such equipment/machinery.

CPCS will follow the best practices to implement in shared (i.e., communal) bathrooms include, but are not limited to:

- Installation of physical barriers between toilets and sinks if six feet of separation is not feasible; and
- Use of touch-free paper towel dispensers in lieu of air dryers.

CPCS will ensure distancing rules are adhered to by using signage, occupied markers, or other methods to reduce restroom occupancy at any given time, where feasible.

CPCS will ensure the cleaning and disinfection of exposed areas in the event an individual is confirmed to have COVID-19, with such cleaning and disinfection to include, at a minimum, all heavy transit areas and high-touch surfaces.

Safety Drills

Education Law § 807 requires that schools conduct 8 evacuation and 4 lockdown drills each school year. When planning drills, CPCS will modify its drill procedures to minimize risk of spreading infection. Conducting drills is an important part of keeping students and staff safe in an emergency, however, CPCS will take steps to minimize the risk of spreading infection while conducting drills. As

such, it will be necessary for CPCS to conduct drills in the 2020-21 school year using protocols that are different from the protocols used previously.

Regardless of the modification used when conducting a drill, CPCS students will be instructed that if it was an actual emergency that required evacuation or lockdown, the most imminent concern is to get to safety; maintaining social distancing in an actual emergency that requires evacuation or lockdown may not be possible and should not be the first priority. Detailed modifications to our safety drill schedules are linked <https://challengecharterschools.org/modified-drill-schedule>.

CPCS modifications to evacuation drill protocols will include, but are not limited to:

CPCS will conduct drills on a “staggered” schedule, classrooms will evacuate separately rather than all at once, and appropriate distance will be kept between students to the evacuation site. Staggering by the classroom, minimizes contact of students in hallways, stairwells, and at the evacuation site. If conducting drills using a modified procedure, it is required that the drill be conducted with all students in the school building on that school day, it may be necessary to do so during a class period that is extended for this purpose.

Since the school site will employ a “hybrid” in-person model, where students attend school alternate school days to reduce the occupancy of the school building, CPCS principals and teachers will be certain that all students are receiving instruction in emergency procedures, and participating in drills while they are in attendance in-person. The drills have been scheduled so that all students will be trained in both safety and lockdown procedures no matter what days of the week they attend in-person.

Modifications to Lockdown Drills will include, but are not limited to:

- CPCS will conduct lockdown drills in classroom settings while maintaining social distancing and using masks;
- CPCS will conduct lockdown drills on a “staggered” schedule with smaller numbers of students present to maintain social distancing, CPCS will be certain that all students receive instruction in emergency procedures and participate in drills while they are in attendance in-person; and
- CPCS will conduct lockdown drills in the classroom without “hiding”/ “sheltering”. Teachers will provide students with an overview of how to shelter or hide in the classroom.

Positive Screen Protocols

Any CPCS student, staff, or visitor who screens positive for COVID-19 exposure or symptoms, if screened at a CPCS facility, must be immediately sent home and will be given instructions to contact their health care provider for assessment and testing.

Students who are being sent home because of a positive screen (e.g., the onset of COVID-19 symptoms) must be immediately separated from other students, taken to the facility’s isolation room, and supervised until their parent/legal guardian or emergency contact can retrieve them from school.

CPCS staff will provide such individuals with information on health care and testing resources, if applicable. Our *Safe Response Policy* will be enacted for notifying families including follow through actions before a scholar may return to school.

CPCS Safe Response Policy

To make sure we have a school environment that fosters the safety of your scholars as well as our staff, and school community, we have created the *Safe Response Policy*. It is important that families are knowledgeable of this policy in advance of reopening the school. Scholars will be mandated to return home if school personnel determine they exhibit symptoms of COVID.

Once it is confirmed a student exhibits symptoms and is going home, the family will be notified immediately by telephone. We will exhaust all contacts including all known and emergency contacts until an adult is reached. The scholar must be picked up within 2 hours of being contacted by the school, given the risk to the school community when a community member becomes ill.

Scholars who are sent home due to signs of COVID symptoms must return with a dated doctor's note clearing the student, to be granted re-entry back to school. If you notice signs or symptoms relating to COVID before sending your scholar to school, please keep them home and seek medical attention to confirm your child's medical state.

We appreciate your support and understanding of this new policy.

CPCS staff will immediately notify the state and local health department about the case if diagnostic test results are positive for COVID-19.

CPCS will require individuals to immediately disclose if and when their responses to any of the aforementioned questions change, such as if they begin to experience symptoms, including during or outside of school hours.

CPCS will establish policies, in consultation with the local health department, about the requirements for determining when individuals, particularly students, who screened positive for COVID-19 symptoms can return to the in-person learning environment. This returning to learning protocol must include at minimum documentation from a health care provider evaluation, and symptom resolution.

CPCS has designated Tameeka Richards, Director of Pupil Personnel Services as the overall CPCS COVID-19 Coordinator. Damissa Henry is the K-5 COVID-19 Site Coordinator and Nadine Lecoin is the 6-9 COVID-19 Site Coordinator; they are the point of contact at each of the CPCS sites. As COVID-19 Site Coordinators, they are responsible for receiving and attesting to having reviewed all screening activities, with such contact(s) also identified as the party for individuals to inform if they later experience COVID-19 related symptoms or COVID-19 exposure, as noted in the questionnaire.

Protocol for actions to be taken if there is a confirmed case of COVID-19 in the school:

If a confirmed infected person has entered or has been in a CPCS building, CPCS may implement short-term closure procedures regardless of community spread. If this happens, CPCS will follow CDC and DOH recommendations and implement the following actions:

Coordinate with local health officials. Once learning that a person with a confirmed COVID-19 case has been or is in a CPCS facility, CPCS will immediately notify local health officials. These officials will help CPCS leadership determine a course of action.

Consider a short-term (2 to 5 days) dismissal. An initial short-term dismissal may be implemented that allows time for the local health officials to gain a better understanding of the COVID-19 situation impacting the school. This allows the local health officials to help CPCS determine appropriate next steps, including whether an extended dismissal duration is needed to stop or slow the further spread of COVID-19. Local health officials' recommendations for the scope (e.g., a single school site, multiple school sites) and duration of school dismissal will be made on a case-by-case basis using the most up-to-date information about COVID-19 and the specific cases in the community.

During school dismissals, CPCS will discourage staff, students, and their families from gathering or socializing anywhere. This includes group child care arrangements, as well as gathering at places like a friend's house, a favorite restaurant, or the local shopping mall.

Communicate with staff, parents, and students. CPCS will coordinate with local health officials to communicate dismissal decisions and possible COVID-19 exposure. This communication with the school community should align with the communication plan in the school's emergency operations plan. The plan will include messages to counter potential stigma and discrimination. In such a circumstance, it is critical to maintain the confidentiality of the infected student or staff member as required by the Americans with Disabilities Act and the Family Education Rights and Privacy Act.

Clean and disinfect thoroughly. CPCS will close off areas used by the individual(s) with COVID-19 and wait as long as practical before beginning cleaning and disinfection to minimize the potential for exposure to respiratory droplets. Outside doors and windows will be opened to increase air circulation in the area. If possible, the custodial staff will wait up to 24 hours before beginning cleaning and disinfection. The cleaning staff should clean and disinfect all areas (e.g., offices, bathrooms, and common areas) used by the ill person, focusing especially on frequently touched surfaces. If surfaces are dirty, they should be cleaned using a detergent or soap and water prior to disinfection. For disinfection, most common EPA-registered household disinfectants should be effective. A list of products that are EPA-approved for use against the virus that causes COVID-19 is available <https://www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2-covid-19>. Follow the manufacturer's instructions for all cleaning and disinfection products (e.g., concentration, application method and contact time, etc.). Additional information on cleaning and disinfection of community facilities such as schools can be found on: <https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html>.

Make decisions about extending the school dismissal. Temporarily dismissing schools is a strategy to stop or slow the further spread of COVID-19 in communities. During school dismissals (after cleaning and disinfection), schools may stay open for staff members (unless ill) while students

stay home. Keeping facilities open: a) allows teachers to develop and deliver lessons and materials remotely, thus maintaining continuity of teaching and learning; and b) allows other staff members to continue to provide services and help with additional response efforts. Decisions on which, if any, staff should be allowed in the school should be made in collaboration with local health officials.

CPCS will work in close collaboration and coordination with local health officials to make dismissal and event cancellation decisions. CPCS will not make decisions about dismissal or canceling events on their own. Dismissals and event cancellations may be extended if advised by local health officials. The nature of these actions (e.g., geographic scope, duration) may change as the local outbreak situation evolves.

CPCS will seek guidance from local health officials to determine when students and staff should return to schools. In addition, students and staff who are well but are taking care of or share a home with someone with a case of COVID-19 should follow instructions from local health officials to determine when to return to school.

CPCS will ensure the continuity of education during a dismissal. CPCS will implement strategies to continue education and related support for students. The staff will review continuity plans, including plans for the continuity of teaching and learning. Staff will implement e-learning plans, including digital and distance learning options as feasible and appropriate.

CPCS Contact Tracing Plans will support local health departments in contact tracing efforts using the protocols, training, and tools provided through the New York State Contact Tracing Program, an initiative between the Department of Health, Bloomberg Philanthropies, Johns Hopkins Bloomberg School of Public Health, and Vital Strategies.

Protocol for returning to the school building after illness or diagnosis of confirmed case of COVID-19 or following quarantine due to contact with a confirmed case of COVID-19

Cleaning and Disinfection Following Suspected or Confirmed COVID-19 Case

CPCS will follow CDC guidelines on “Cleaning and Disinfecting Your Facility,” if someone is suspected or confirmed to have COVID-19:

- Close off areas used by the person who is suspected or confirmed to have COVID-19.

CPCS does not necessarily need to close operations, if the affected areas can be closed off (e.g., classroom, restroom, hallway), but CPCS will consult with the local health department in the development of its protocols.

- Open outside doors and windows to increase air circulation in the area.
- CPCS will wait 24 hours before cleaning and disinfecting, unless waiting 24 hours is not feasible, in which case, CPCS will wait as long as possible.
- Clean and disinfect all areas used by the person suspected or confirmed to have COVID-19, such as offices, classrooms, bathrooms, and common areas.
- Once the area has been appropriately cleaned and disinfected, it can be reopened for use.

- Individuals without close or proximate contact with the person suspected or confirmed to have COVID-19 can return to the area and resume school activities immediately after cleaning and disinfection.
- Refer to DOH's "Interim Guidance for Public and Private Employees Returning to Work Following COVID-19 Infection or Exposure" for information on "close and proximate" contacts.

If more than seven days have passed since the person who is suspected or confirmed to have COVID-19 visited or used the facility, additional cleaning and disinfection is not necessary, but routine cleaning and disinfection should continue.

Protocols to Ensure Social Distancing

Pursuant to NYSDOH Guidance, CPCS will ensure that appropriate social distancing (i.e. 6 feet/barriers) is maintained between individuals while in school facilities and on school grounds (inclusive of students, faculty, and staff), unless safety or the core activity requires a shorter distance.

CPCS will maintain protocols and procedures for students, faculty, and staff to ensure appropriate social distancing to protect against the transmission of the COVID-19 virus when on school grounds and in school facilities. CPCS will configure spaces so individuals can maintain social distancing and will use signage throughout the school facilities to remind and assist students, staff and visitors to maintain social distancing.

Where feasible, CPCS will put in place measures to reduce bi-directional foot traffic using tape or signs with arrows in hallways, or spaces throughout the school, and post signage and distance markers denoting spaces of six feet in all commonly used areas and any areas in which lines are commonly formed or students and staff may congregate (e.g., outdoor spaces, restrooms access in hallways, classrooms, health screening stations, etc.) following NYSDOH guidance.

Protocols for High Risk Individuals

CPCS will provide accommodations to all students and staff who are at high risk or live with a person at high risk. These accommodations may include but are not limited to remote learning or telework, modified educational or work settings, or providing additional PPE to individuals with underlying health conditions. CPCS will also identify and describe any modifications to social distancing or PPE that may be necessary for certain student or staff populations, including individuals who have hearing impairment or loss, students receiving language services, and young students in early education programs, ensuring that any modifications minimize COVID 19 exposure risk for students, faculty, and staff to the greatest extent possible per NYSDOH guidelines.

High Risk Students

For "high risk" students seeking accommodation, their parents and/or guardians are encouraged to request a meeting with the appropriate school site Principal. The purpose of this meeting is to:

- 1) discuss the range of re-entry accommodations CPCS can provide, and

2) begin the development of a specific Student Accommodation Re-Entry Plan.

In the event that the scholar has an IEP, the IEP takes precedence if there is any conflict between the IEP and the Re-Entry Plan. If there is any question regarding the services secured by the student's IEP, a meeting with the appropriate special education staff member will be scheduled.

An example of the re-entry accommodations that CPCS can offer to "high risk" students include:

- Full-time remote with additional support
- Hybrid-lite schedule
- Additional in-school supervision

The site Principal will schedule meetings at least quarterly with the student's parents/guardian to discuss the implementation of the Re-Entry Plan and the student's overall progress.

High Risk Staff Members

For a "high risk" staff member seeking an accommodation, a meeting between the staff member and his/her immediate supervisor should be scheduled as soon as possible.

The staff member requesting the accommodation is responsible for requesting this meeting. The purpose of this meeting is to identify the reason for and a description of the desired accommodation. The supervisor will convey the information collected at the initial meeting to the Director of Finance, whose scope of responsibility includes Human Resources. The Director of Finance may need to collect additional information and conduct research before reaching a decision.

No final decision should be provided to the staff member before approval by the CEO.

In the event there are any questions or concerns about the final decision, CPCS will seek the advice of legal counsel. Once a final decision is reached, the staff member's supervisor will schedule a meeting with the staff member. The purpose of this meeting is to discuss the rendered decision and whether the staff member agrees or not with the decision.

It is important that all staff accommodation decisions follow the Americans with Disabilities Act (ADA) other federal and state laws as well as recommendations by the NYSDOH, NYSED and CDC guidelines.

Site-Specific Health and Safety

Grades K-5 CPCS Site-Specific Health and Safety:

- Assigned COVID-19 Safety Coordinator: Damissa Henry, K-5 Operations Manager
- Number of students and staff allowed to return in person: The MAXIMUM capacity of students in each classroom is 12 students and 2 adults (teacher (s) and or teacher assistants). Students will follow the same class schedule, with the same teachers and classmates that they would in the face-to-face model. This will allow for a seamless transition back into the face-to-face model, and also allow for teachers to follow a similar model to their traditional classroom, in case there is another shutdown of schools and all students are learning remotely.

- 710 Hartman Lane (K-4) can accommodate 264 scholars located at this site. 20 out of 22 classrooms will be utilized for instruction. 2 out of the 22 classrooms do not have windows and will not be used. Part of the gymnasium will be converted into classrooms.
- 15-26 Central Avenue (Grade 5) can accommodate 48 scholars at this site. 4 classrooms will be utilized for Grade 5 scholars.
- Rotations:
 - During the Hybrid Learning phase, all K-2 scholars will attend in-person classes from Mondays through Thursdays. Grades 3-5 scholars will follow an AAC/BBC day rotation. Students with the last name A-L- will attend face-to-face learning on Monday and Wednesday, while the other half of the class will receive instruction remotely. Students with the last name M-Z- Tuesday and Thursday, while the other half of the class will receive instruction remotely. Group C will include students who would most benefit from in-person instruction (students with disabilities, English Language Learners, students performing below benchmark, etc.). Students in Group C will receive in-person instruction Mondays through Thursdays. On Fridays, all scholars will receive live instruction remotely in the mornings and asynchronous learning in the afternoon.

Grades 6-9 CCMS/CCHS Site-Specific Health and Safety:

- Assigned COVID-19 safety coordinator: Nadine Lecoin, 6-9 Operations Coordinator
- Number of students and staff allowed to return in person: The MAXIMUM capacity of students in each classroom is 12. Students will follow the same class schedule, with the same teachers and classmates that they would in the face-to-face model. This will allow for a seamless transition back into the face-to-face model, and also allow for teachers to follow a similar model to their traditional classroom, in case there is another shutdown of schools and all students are learning remotely.
 - 12-79 Redfern Avenue (6-8) can accommodate 115 scholars at a time at this site. Each grade will host up to 38 scholars--which would mean that each class would have 12 scholars, using 9 classrooms. The classrooms without windows cannot be used--students and staff will not be allowed access to those rooms.
 - 1520 Central Avenue (Grade 9) can accommodate 48 scholars at a time at this site, with 4 classrooms hosting 12 scholars in each.
- Rotations:
 - The instructional Face-to-Face day will comprise an AAC/BBC rotation schedule from Monday to Thursday with all scholars working in live remote sessions on Friday mornings and asynchronous remote learning on Friday afternoons. On Mondays through Thursdays, 50% of each homeroom's scholars will be in the building per this alternating schedule.

Use of Elevators Capacity Limitation

- The capacity of each CPCS site elevators will be limited to 50% of the normal capacity and will be used by CPCS staff only per NYSDOH guidelines.

Deliveries from Outside Vendors

- CPCS has designated specific areas for deliveries/pickups from outside vendors at each CPCS site. Proper signage and PPE requirements will be posted at the designated entrance per NYSDOH regulations.

Symptom Monitoring Upon Building Entry
(Applies to students, staff, visitors, contractors, vendors)

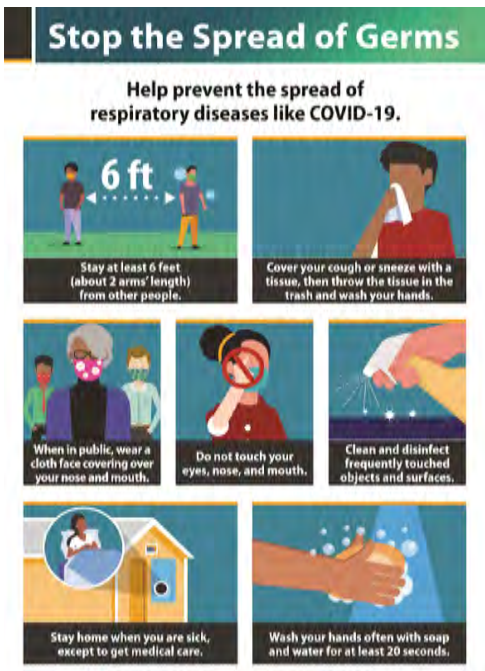
CDC images below

Symptoms of Coronavirus (COVID-19)

Know the symptoms of COVID-19, which can include the following:



Symptoms can range from mild to severe illness, and appear 2–14 days after you are exposed to the virus that causes COVID-19.



COVID-19 Health and Safety Training

| Who Will Be Trained? | What Type of Training? | Who Will Facilitate the Training? | How Will Training Be Delivered? | When Will It Be Delivered? |
|---|--|---|--|---|
| Scholars | <ul style="list-style-type: none"> ● Social Distancing ● Hygiene ● Cloth Face Covering ● Self-Screening Procedures | Teachers | In-Person Remote | First week of in-person instruction (K-2: Oct 5 & 6) (3-5: Oct 19 & 20) (6-9: Oct 28 & 29) |
| Parents/ Guardians | <ul style="list-style-type: none"> ● Screening Procedures ● Health and Safety Measures | St John's Episcopal Hospital Staff | Remote | Week of August 24 |
| Teachers | <ul style="list-style-type: none"> ● Health and Safety Measures ● Classroom Practices ● Screening | St John's Episcopal Hospital Principals | Remote | Week of August 17 |
| Custodians | <ul style="list-style-type: none"> ● Health and Safety Measures ● Cleaning and Disinfecting ● New Equipment | Cleaning & Disinfecting Consultant Staff | In-Person | Week of August 17 |
| Administrative/Central Office/ Clerical/Security | <ul style="list-style-type: none"> ● Health and Safety Measures | Staff | Remote and/or In-Person | Week of August 17 |

CPCS Contact Tracing Support

Contact tracing is a public health function performed by local public health departments to trace all persons who had contact with a confirmed case of COVID-19. This allows public health officials to put in place isolation or other measures to limit the spread of the virus. CPCS will cooperate with state and local health department contact tracing.

The local Department of Health (DOH) will notify CPCS when an individual CPCS student or staff member has tested positive for COVID-19. Upon notification, CPCS will immediately implement its process of contact tracing support. This process is designed to provide information to the local health department that will assist in its tracing of all school-related contacts of the infected individual. If a student is the infected individual the information provided by CPCS will include but is not limited to the following:

- Identification of the student members of the pod (classroom) in which the infected student is a member;
- The daily attendance of the members of the pod (classroom) and the overall attendance rate of the school;

- The master schedule for the school;
- The schedule for the individual members of the pod (classroom), which is particularly important for middle school and high school students;
- When a student is not restricted to a single pod (classroom), the identification of the students assigned to the classes in which the infected student is a member;
- The contact information for any student assigned to a pod or class in which the infected student is a member; and
- The name and contact information of any staff member/s that had contact with the infected student.

If a CPCS staff member is the infected individual, CPCS will provide to the local health department the following information:

- The infected individual's job description;
- The infected individual's assigned location;
- The identity of the individuals with whom the infected person regularly came into contact;
- The contact information for all the individuals with whom the infected person regularly came into contact; and
- The contact information for the infected individual.

CPCS will provide additional information per request from the local health department to assist in the tracing process.

In supporting DOH in its tracing of all contacts of the infected individual, CPCS will follow the protocols and tools provided through the New York State Contact Tracing Program. Confidentiality will be maintained as required by federal and state law and regulations.

If feasible, CPCS will use technology (e.g., mobile applications) to streamline the contact tracing and communication process among its students, teachers, staff, parents/legal guardians of students and the community.

If feasible, CPCS will partner with local health departments to train staff to undertake contact tracing efforts for populations in school facilities and on school grounds.

CPCS COVID-19 Testing Plan

CPCS will follow the recommendation of the NYSED that schools comply with the CDC guidance and not conduct COVID-19 testing or require testing or antibody testing of students or staff members. CPCS believes that the decision of whether a test needs to be conducted should be determined by a healthcare provider or the local department of health per [CDC Interim Considerations for K-12 School Administrators for SARS-CoV-2 Testing](#).

In the event that a CPCS student or staff member becomes COVID-19 symptomatic in school, the symptomatic individual, if a student, will be immediately placed in the school's isolation room waiting to be picked up by a parent or guardian. If the symptomatic person is a staff member, he or she will be immediately sent home. In both instances, individuals will be given a packet of information that includes the location of diagnostic testing sites, material discussing COVID-19 symptoms and guidelines for quarantining and the return to school protocol. CPCS will suggest that the symptomatic individual contact his or her health provider as soon as possible. It is understood that if, in the opinion

of the school nurse, the symptomatic person requires immediate medical attention, an ambulance will be called to take the person to St John's Hospital in Far Rockaway. The Hospital will be contacted in advance and advised that a person with COVID-19 symptoms is being transported to the facility.

CPCS will contact the local health department to report when a symptomatic student or staff member has been identified, and that referral information has been provided to the symptomatic student or staff member. Additionally, the identity of students and staff who have had close contacts with the symptomatic student or staff member and their contact information will also be provided.

CPCS is suggesting that all staff members who are presumably asymptomatic for COVID-19, voluntarily get tested prior to their coming to school. Testing locations will be sent to staff members. Parents and guardians and staff will be provided training about COVID-19 screening and what steps should be taken if symptoms are identified including diagnostic testing and where testing sites are located.

Facilities

Challenge Facilities

Challenge has four sites housing the scholars and staff. They are:

1. 710 Hartman Lane, Far Rockaway, NY 11691 serving grades K-4.
 - a. Staff will report back to the facility on August 17, 2020.
 - b. K-2nd grade scholars and academic staff will access the facility for in-person on October 5, 2020. Mix of in-person and remote learning; based on building capacity guidelines - see [Challenge Site-Specific Health and Safety Plans](#) on page 16 for details.
 - c. 3rd & 4th grade scholars and academic staff will access the facility for in-person on October 19, 2020. Mix of in-person and remote learning; based on building capacity guidelines - see [Challenge Site-Specific Health and Safety Plans](#) on page 16 for details.
2. 1526 Central Avenue, Far Rockaway, NY 11691 serving grade 5 and administrative leadership.
 - a. Staff will report back to the facility on August 17, 2020.
 - b. 5th grade scholars and academic staff will access the facility for in person learning on October 19, 2020. Mix of in-person and remote learning; based on building capacity guidelines - see [Challenge Site-Specific Health and Safety Plans](#) on page 16 for details.
3. 12-79 Redfern Avenue, Far Rockaway, NY 11691 serving grades 6-8.
 - a. Staff will report back to the facility on August 17, 2020.
 - b. 6th-8th grade scholars and academic staff will access the facility for in person learning on October 28, 2020. Mix of in-person and remote learning; based on building capacity guidelines - see [Challenge Site-Specific Health and Safety Plans](#) on page 16 for details.
4. 1520 Central Avenue, Far Rockaway, NY 11691 serving grade 9 [eventually 9-12].
 - a. 9th grade scholars and academic staff will access the facility for in-person learning on October 28, 2020. Mix of in-person and remote learning; based on building capacity guidelines - [Challenge Site-Specific Health and Safety Plans](#) on page 16 for details.

General Health and Safety Assurances

Challenge will follow all guidance related to health and safety as it relates to all requirements associated with building space usage in each site. Challenge will meet meeting social distancing requirements – see

Challenge Site-Specific Health and Safety Plans on page 16 for details. Additionally, Challenge will clean frequently touched spaces regularly to prevent spread of infection – see the Cleaning and Disinfection section on pages 9 for details.

Fire Code Compliance

Challenge is not making any changes or addition to the four sites listed above that would require a review by the Office of Facilities Planning.

Doorways

- Challenge facilities do not have any “automatic hold open” doors.
- Challenge will leave open internal doorways to stair entrances and exits in all four Challenge sites.

Emergency Drills

- Challenge will conduct standard operations and procedures to the best of their abilities without deviating from current requirements based upon the hybrid scholar schedule for each site.
- Challenge will conduct Fire (evacuation) Drills and Lockdown Drills as required by Education Law and regulation and the Fire Code and they will be conducted at each site without exceptions. Challenge has updated each site’s Fire Safety, Evacuation, and Lockdown Plans (these plans include how lockdown and evacuation drills are conducted) in accordance with Fire Code Section 404. The updated plans have taken in consideration methods to promote and provide for social distancing during the evacuation drills. See the Safety Drills section on page 10 for details.

Inspections

- Challenge will meet the required submission deadline for the Building Condition Survey or Visual Inspections.

Lead Testing Due in 2020

- Challenge will meet the statutory requirement for lead testing in 2020 if it continues to be required as indicated in NYS DOH regulation 67-4, Lead-In-Water Testing, DOH requires lead-in-water testing to be conducted when the building is “normally occupied.”
- Challenge will not do lead-in-water testing via sampling since the buildings at each site have been vacant due to the facilities being vacant for an extended period due to COVID-19 closures.
- Challenge will follow NYS DOH advice to provide clean and safe drinking water upon reopening for scholars and staff. Challenge will provide clean and safe water in every classroom in all sites via rental of units and purchase of water and cups.
- History of water lines in each facility:
 - 710 Hartman Lane site – facility was totally retrofitted during 2011 and was turned over to Challenge in April 2012 for the operation of the K-5 site.
 - 1526 Central Avenue site – facility was totally retrofitted during 2014 and was turned over to Challenge in September 2015 for the operation of the 6th and 7th grade site.
 - 12-79 Redfern Avenue site – facility was totally retrofitted following SuperStorm Sandy in 2012-13. Challenge subleased the site beginning in August 2018 as additional space for grades 6-8.
 - 1520 Central Avenue site – the rear building on the site has been gutted and retrofitted for use beginning in October 2020 for the 9th grade.

Means to Control Infection

Challenge will follow the following arrangements to reduce transmission of infection:

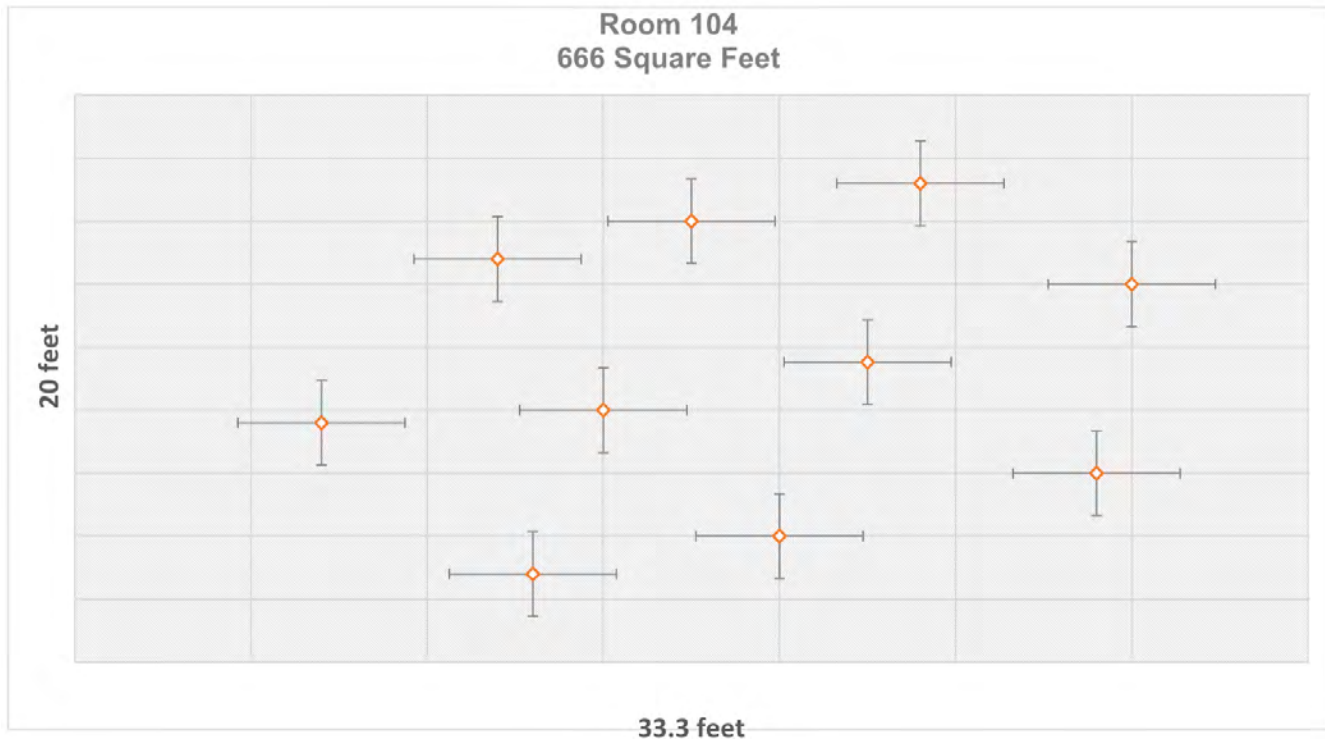
- **Time Management:** Challenge will reduce the scholars/staff use of corridors at each site by having the scholars stay in their assigned classroom throughout the school day. Scholars will only leave the classroom for bathroom breaks.
- **Leave Doors Open:** Challenge will reduce the spread of the virus from touching door levers and knobs, by leaving the doors in the open position. This will only be done with the “permitted doors” without door closers and doors which are not fire rated.
- **Plastic Separators:** Challenge will install light-transmitting plastics as required in each scholars and staff restrooms to separate individual lavatory sinks and urinals in all four Challenge sites. Additionally, Challenge will install light-transmitting plastics in other locations i.e. main offices where social distance or mask requirements cannot be complied with or easily regulated. The light-transmitting plastics will comply with the 2020 BCNYS Section 2606 to mitigate the negative impact of life and safety features of Challenge.
- **Alcohol-based Hand Rub Dispensers:** Challenge will add additional alcohol-based hand rub dispensers throughout the four Challenge sites where currently installed dispensers do not meet each building’s capacity to provide adequate hand washing facilities and to reduce the scholars/staff use of corridors at each site.
 - Challenge will follow FCNYS 2020 Section 5705 (limited quantities) as decisions are made in adding Alcohol-based Hand-Rub Dispensers installed at entrances to classrooms, outside building entrances, office entrances and common area corridors.
- **Dividers at doors and other points of congregation:** Challenge will make use of portable dividers and/or movable separation cones at queue lines i.e. main entrances during scholar arrivals and departures and other areas subject to overcrowding to control the groups.

Facility Alterations and Acquisition – Not Applicable

Changes to Space Utilization and/or Alterations

- Challenge has reduced the number of scholars in each classroom to 12-15 scholars, dependent upon the square footage of the classroom, in order to facilitate the hybrid scholar schedule of two days a week in-person per scholar and three days of remote learning.
- The means of egress, fire alarm systems, ventilation, and lighting have not been affected by the above change.
- Cafeterias and gyms will not be used by the scholars except as noted. The gym at the 710 Hartman Lane site will be used for two classrooms. However, the cafeterias/gyms may be used for additional staff “offices” to reduce the usage of offices that are not large enough to allow for social distancing due to the square footage of the office/s.
- There will not be movable partitions installed in the cafeterias or gyms if they are used. Lighting, ventilation, means of egress, and fire alarm coverage will not be changed.

Sample classroom example from 6-8 Site at 1279 Redfern Avenue, Far Rockaway, NY 11691



Space Expansion – Not Applicable

Tents for Additional Space – Not Applicable

Plumbing Facilities and Fixtures

Toilet and Sink Fixtures: Challenge does not need to reduce the number of toilet fixtures in any of our buildings in order to facilitate frequent cleaning. See Cleaning and Disinfection for details on page 9.

Challenge does not need to reduce the number of sinks fixtures in any of our buildings in order to facilitate frequent cleaning.

Plumbing Facilities and Fixtures Mandatory Requirements

Drinking Water Facilities: As indicated in the **Lead Testing due in 2020 section** Challenge will follow NYS DOH advice to provide clean and safe drinking water upon reopening.

Challenge will provide bottled water dispensers and disposable cups in each classroom and main office to facilitate access to clean and safe water for all scholars and staff.

Ventilation

- Challenge ventilation systems have 100% fresh air intake into the HVAC system and thereafter into the various spaces (classrooms, hallways and offices) at each Challenge site.
- Challenge and our landlords will change out all HVAC air filters to SecureAire filters that are designed to capture, condition, inactivate any viable pathogens and transport contaminants from the treated space to the SecureAire filters. www.secureaire.com
- Challenge will maintain adequate, code required ventilation (natural or mechanical) as designed.
- Challenge will open windows (weather permitting) to increase air flow when possible in each site.

Nutrition

Breakfast and lunch provided by the NYC Office of SchoolFoods will be consumed in classrooms by homeroom, with all scholars observing established social distancing rules and mandated hygiene practices. Scholars can also bring a bagged lunch from home. Supervising staff will ensure that all desk surfaces are sanitized and that all scholars have washed their hands before and after eating.

Providing meals when students are attending school remotely: Parents/students will have the opportunity to pick up a grab and go bag for breakfast and lunch from sites designated by the NYC DOE. CPCS will provide updated information on the Challenge Reopening website page throughout the school year at: www.challengecharterschools.org/reopening.

Updated meal procedures when students are attending school in-person: As all scholars will be consuming meals in their classrooms, required cafeteria signage provided by the office of SchoolFoods will be posted in all classrooms to be in compliance with Child Nutrition Program requirements.

Protecting students with food allergies: Each classroom will have a poster which includes a list of allergies that apply to the cohort being served in that space. This will be posted near the classroom door. The poster will not include the scholars' names. The classroom staff will be provided with a list of scholars with allergies by cohort. The list will be shared with staff members who are assigned to cover the class during lunch hours. The nurse will train staff members on food allergies, including symptoms of allergic reactions to food.

Hand hygiene before and after meals: Students will utilize the bathrooms located in either their classroom or on each floor. A schedule will be followed before and after meals for bathroom/hand washing utilization. Scholars will be escorted to the restroom by their teachers.

Cleaning and disinfection before and after meals:

- Before Meals: The teacher or TA will use gloves to wipe down the surface of every scholar desk.
- After Meals: Scholars will dispose of all garbage into the garbage cans located in their classroom. Following the disposal, they will use a CPCS disinfectant wipe down the desk surfaces. Wipes will be provided by supervision staff.

Communicating with families: CPCS will utilize School Messenger, SEE-SAW, PowerSchool, Schoology, and phone calls from office staff to provide updated information as needed.

Grades K-5 CPCS Nutrition

Updated meal procedures when students are attending school in-person:
BREAKFAST/LUNCH

- Breakfast will be delivered to the classroom each morning by designated staff to all classrooms between 7:50 AM and 8:00 AM. Scholars will eat breakfast in their classroom from 8:10 AM - 8:30 AM
- Lunch will be delivered to the classroom each day by designated staff to all classrooms per the following lunch schedule:
 - K and Grade 1: 11:10 AM - 11:55 AM
 - Grades 2 and 3: 12:00 PM - 12:45 PM
 - Grades 4 and 5: 12:50 PM - 1:35 PM

K-5 PROCEDURES

- Scholars will use designated restrooms to wash their hands, maintaining social distancing rules, and will then be escorted to classrooms. Kindergarten scholars will use the restrooms in their classrooms.
- Upon entering the classrooms, students will grab their meal.
- Scholars will remove their masks to eat meals, maintain social distancing rules, and will put their mask back on immediately after finishing their meal.
- Scholars will place their used and unused items back in their bag and dispose of all garbage into the garbage cans located in their classroom, as instructed by the lunchtime supervisor, and following all social distancing rules.
- Staff will wipe desk surfaces with CPCS-provided disinfectant wipes.
- Following breakfast and lunch, students in grades 1-5 will have the opportunity to wash their hands in the restroom, as instructed by the lunchtime supervisor. Scholars in kindergarten will use the bathrooms in their classrooms.
- Scholars will be escorted to the restroom by their teachers, following all social distancing rules.

Grades 6-8 CCMS Nutrition

Updated meal procedures when students are attending school in-person:

BREAKFAST/LUNCH

- Breakfast will be delivered to the classroom each morning by designated staff to all classrooms between 7:50 AM and 8:00 AM. Scholars will eat breakfast in their classroom from 8:00 AM - 8:20 AM
- Lunch will be delivered to the classroom each day by designated staff to all classrooms per the following lunch schedule:
 - Grades 6 and 7 - 11:30 AM to 12:15 PM
 - Grade 8 - 12:15 PM to 1:00 PM
 - Grade 9 - 11:30 AM to 12:15 PM

6-8 PROCEDURES

- Scholars will wash their hands before breakfast/lunch in their designated pods and classrooms. Sinks are available in each 6-8 classroom.
- Scholars will then grab their meal on their way back to their assigned seat, maintaining social distancing rules.
- Scholars will remove their masks to eat meals, maintain social distancing rules, and will put their mask back on immediately after finishing their meal.
- Scholars will place their used and unused items back in their bag and dispose of all garbage into the garbage cans located in their classroom, as instructed by the lunchtime supervisor, and following all social distancing rules.
- Scholars will wipe desk surfaces with CPCS-provided disinfectant wipes. Lunchtime supervisors will hand out these wipes using gloved hands to each scholar.
- Following breakfast and lunch, students will have the opportunity to wash their hands in the restroom, as instructed by the lunchtime supervisors, following all social distancing rules. Sinks

are available in each classroom.

- Scholars will be sent to the bathroom after breakfast/lunch 2 at a time, and staggered with 30 seconds between them, by pod, and maintaining social distancing rules.

Grade 9 CCHS Nutrition

Updated meal procedures when students are attending school in-person:

BREAKFAST/LUNCH

- Breakfast will be delivered to the classroom each morning by designated staff to all classrooms between 7:50 AM and 8:00 AM. Scholars will eat breakfast in their classroom from 8:00 AM - 8:20 AM
- Lunch will be delivered to the classroom each day by designated staff to all grade 9 classrooms from 11:30 AM to 12:15 PM

Grade 9 PROCEDURES

- Scholars will use designated restrooms to wash their hands, maintaining social distancing rules.
- Scholars will then grab their meal on their way back to their assigned seat, maintaining social distancing rules.
- Scholars will remove their masks to eat meals, maintain social distancing rules, and will put their mask back on immediately after finishing their meal.
- Scholars will place their used and unused items back in their bag and dispose of all garbage into the garbage cans located in their classroom, as instructed by the lunchtime supervisor, and following all social distancing rules.
- Scholars will wipe desk surfaces with CPCS-provided disinfectant wipes. Lunchtime supervisors will hand out these wipes using gloved hands to each scholar.
- Following breakfast and lunch, students will have the opportunity to wash their hands in the restroom, as instructed by the lunchtime supervisors, following all social distancing rules. Scholars will be sent to the bathroom after breakfast/lunch 2 at a time, and staggered with 30 seconds between them, by pod, and maintaining social distancing rules.

Transportation

Challenge is currently provided bus services from the NYC Department of Education via the Office of Pupil Transportation (OPT) to transport students to CPCS sites for Grades K-8. CPCS will work with the OPT to meet the Transportation -- Mandatory Assurances for transporting our students. The NYC DOE Office of Pupil Transportation provides the drivers and buses that are used to transport CPCS students. PPE will be provided by the NYC OPT for their drivers. CPCS will monitor each bus each day to assure that the drivers are properly equipped upon arrival and departure of each bus. If the driver is not properly equipped CPCS will provide the PPE equipment for the driver before the CPCS students are allowed to be transported.

CPCS will train the students being transported by OPT buses on the proper use of personal protective equipment and the signs and symptoms of COVID-19. Additionally, the students will be trained on the proper use of social distancing while riding the bus.

If CPCS is in session remotely or otherwise, pupil transportation will be provided to students whose Individualized Education Program has placed them out of CPCS, whose schools are meeting and conducting in-person session education when/if CPCS is not.

School bus pre-boarding protocols

- Parents complete the required steps for at-home screening daily **before** scholars are allowed to board the school bus.
- Scholars who pass parents' at-home screening should adhere to social distancing rules and keep facemasks on while awaiting bus arrival at their designated stop.

School bus onboarding and offboarding protocols

- Scholars are spaced out on buses to adhere to social distancing guidelines as appropriate (family members can sit together).
- Each scholar will have a colored bus tag with a picture without a mask and school information attached to his/her bag.
- Scholars will be reminded of the bus rules, like, to not eat or drink on the school bus, which would require them to remove their mask.
- Site-Specific Drop-off:
 - 710 Hartman Lane
 - Grades K and 1 will enter through the cafeteria
 - Grades 2-4 will use the main entrance
 - 15-26 Central Avenue
 - Grade 5 will use the main entrance
 - 12-79 Redfern Avenue
 - Grades 6 and 7 scholars will enter through the double doors
 - Grade 8 scholars will enter through the main entrance
 - 15-20 Central Avenue
 - **Grade 9 scholars will be provided Metro Cards and will not be bused by OPT. 9th Grade scholars will ride the subway or bus system or be transported by their parents. The 9th grade scholars will enter the main entrance.**

Wearing masks and practicing social distancing on the bus

- Driver wears face covering and sanitizes the bus after each load of students exit the bus.
- Students must wear a mask on a school bus if they are physically able.
- Students who are unable to medically tolerate a face covering, including students where such covering would impair their physical health or mental health are not subject to the required use of a face covering
- Students must social distance (six feet separation) on the bus
- Students who do not have a mask can NOT be denied transportation
- Students with a disability which would prevent them from wearing a mask will not be forced to do so or denied transportation.

Hand sanitizer

- School buses are not equipped with hand sanitizer due to its combustible composition and potential liability to the carrier
- Students may use their own personal hand sanitizer
- Students receive hand sanitizer before entering the school building.

Social-Emotional Well-Being

A Team Approach

CPCS' Student Support Team is composed of guidance counselors, social workers, and family engagement coordinators who partner and collaborate with parents/guardians, students, administrators, teachers, and the community at large; to provide comprehensive services to students to ensure their social-emotional well-being. Due to the nature of SEL work, several groups must be involved in the development and implementation of a successful program. Our program was developed with input from our chief executive officer, certified school counselors, social workers, principals, family engagement coordinators; and will be informed by research and feedback from families, students, and community members. Key responsibilities of some groups are listed below:

Team Responsibilities:

- Regularly communicate the importance of social and emotional learning throughout the school community and model SEL competencies through professional development both virtual and face-to-face, provide 1:1 support to staff, provide workshops/activities for parents and all other stakeholders
- Develop and deliver school-wide presentations about SEL for the school community.
- Provide regular communication with the constituent group that the team member represents.

Principal/Administrators

- Help secure school and community involvement for whole school SEL implementation
- Facilitate and reinforce the integration of the shared SEL vision into all aspects of school culture
- Ensure availability of necessary resources
- Serve as the SEL program spokesperson and advocate
- Model SEL skills and enthusiasm for SEL to the staff and community
- Educate and promote feedback from staff, students, and parents for SEL

Teachers

- Incorporate student-centered discipline strategies that are developmentally appropriate, culturally responsive, trauma responsive, prioritize relationship building, and strive to find intrinsic motivation with students.
- Focuses language on effort, support, and acknowledging small gains.
- Utilizes a growth mindset.
- Allow students to make responsible decisions about their work in their classroom.
- Allow student voices to be heard.
- Create a sense of care, support and rapport through established classroom structures
- Hold CPCS high academic belief that all students can and will succeed.

Specialized Support Staff/Pupil Personnel Services (School Psychologists, Social Workers, School Counselors, Parent Engagement Coordinator, etc.)

- Provide expert information about health and mental health, young people's developmental processes, and the effectiveness of various prevention efforts

- Relate SEL elements to academic learning, student behavior issues, maintaining positive relationships and non academic activities.
- Help choose appropriate SEL programs and practices to meet special needs of unique populations
- Identify appropriate SEL strategies and interventions
- Collect data on behavior and SEL competencies
- Coordinate services for At Risk and IEP students with SEL programs
- Conduct and participate in parent workshops to ensure parents are knowledgeable about the benefits of SEL for their children.

Non-Instructional Staff (bus drivers, clerical staff, custodial staff, food service staff)

- Provide information about the needs and roles of this group of staff
- Provide suggestions and recommendations for how SEL can be incorporated in non-instructional spaces such as on the bus, at recess, and in the lunchroom
- Implement effective strategies to engage all students in the appropriate school culture and climate improvement process

Parents/Family Members

- Ensure regular and effective two-way communication between the SEL team and family members in both formal and informal settings
- Provide perspectives on current and proposed school practices
- Participate in workshops on SEL and related issues impacting school culture
- Collaborate with school staff to identify community resources that can benefit students and families.

Multi-Tiered System of Supports (MTSS) and Response to Intervention (RTI)

The adverse impact of the coronavirus pandemic on the social-emotional health of students, families, and staff, will be addressed through a comprehensive counseling program that meets the needs of all students by facilitating their personal/social development, academic development and career development. The program aims to: create a positive and safe learning climate, help students feel connected to school, help students feel connected to at least one caring adult, and help students resolve problems that prevent their healthy development (i.e. managing traumatic experiences). The program is delivered through the following program components:

Multi-Tiered System of Supports- organized levels of healing centered interventions to ensure scholars receive timely services based on social and emotional need

Tier 1: Core Program with Universal Supports. All students (100%) receive standards- and competency-based school counseling core curriculum, individual planning, and school-wide activities

Tier 2: Targeted Intervention for Some Students. A smaller set of students (20%), identified by data screening, receive targeted, data-driven interventions.

Tier 3: Intensive Intervention for a Few Students. A limited number of high needs students (5-10%) with supports of a greater intensity specifically tailored to meet individual needs.

MTSS and Response to Intervention (RTI) work in a complementary fashion to identify students in need, to provide support, to monitor student outcomes, and to modify support as needed.

Curriculum- Members of the student support team will create developmentally appropriate lessons to address the SEL needs of our students. Curriculum will be heavily tied to the five core social-emotional competencies identified by The Collaborative for Academic, Social, and Emotional Learning (CASEL). CPCS' implementation of the Schoolwide Enrichment model (SEM), will also engage students in SEL by having them identify their interests through a research-based self-assessment tool and by engaging students in Enrichment Clusters (ECs) where they will work in project-based learning teams (virtually and/or in-person) to deeply explore a topic, research issues, formulate a plan of action that they then share with the community at large.

Individualized and Transitional Planning- Students will engage in reflective self-evaluations, the development of Personal Plans of Study, and the development of transition plans.

Responsive Services- Individual counseling, small-group counseling, consultation, and referrals will be provided by licensed personnel.

SEL Advisory Council

CPCS will establish either an advisory council, shared decision-making, school climate team, or other collaborative working group comprised of families, students, members of the board of trustees, charter leaders, community-based service providers, teachers, certified school counselors, and other pupil personnel service providers including school social workers and/or school psychologists, to inform the comprehensive developmental school counseling program plan.

SEL Professional Development for Faculty and Staff

CPCS will provide professional development opportunities for faculty and staff on how to talk with and support students during and after the ongoing COVID-19 public health emergency, as well as provide support for developing coping and resilience skills for students, faculty, and staff.

Resources and Referrals

CPCS has established relationships with key community partners who will provide additional services if/where needed. A few partners are listed here:

Catholic Charities
1847 Mott Avenue, Far Rockaway, NY 11691
718-337-6800

Community Mental Health Center
521 Beach 20th Street Far Rockaway, NY 11691
718-869-8822

Family Health Center
1288 Central Avenue, Far Rockaway, NY 11691
718-868-1370

Harlem Dowling - Westside Center
Far Rockaway Preventative Services Program
1600 Central Avenue, Suite 401, Far Rockaway, NY 11691
718-471-3303

St John's Episcopal Hospital Community Mental Health Clinic
521 Beach 20th St, Far Rockaway NY 11691 United States
718-869-8822

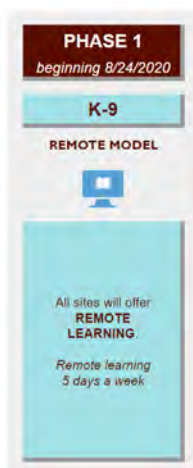
Professional Development

Staff will receive ongoing training and professional development in SEL. Training will focus on personal well-being so that staff feel cared for as they support students, families, and each other. Key topics will include:

- Strategies for Being Your Best Possible 'Self'
- The Big Seven Strategies for Healthy Emotion Regulation in Uncertain Times
- Check In! Using the Mood Meter, and giving the permission to feel
- Coping with Grief and Loss
- Dealing with Race (through book study)
- Helping Children Manage Emotions During Uncertain Times
- SEL Best Practices for Supporting Educators
- Dignity for All Students Act
- Trauma-Sensitive Schools (learning coping and resiliency skills)
- Restorative Practices and Reducing Exclusionary Discipline
- School Climate Survey Pilot

School Schedules

To ensure the safe return of all students, Challenge will employ a staggered return to in-person instruction. While all scholars will return to remote learning simultaneously, younger students and students in need of additional support (students with disabilities, English Language Learners, below benchmark, students dealing with trauma) will return for in-person instruction first. A three-week period between each return to in-person instruction will allow for monitoring implementation of new health and safety protocols. Scholars will all return to 100% should that be necessary to ensure the safety and health of our school community.



August 17: All staff return. Instructional staff will return remotely for professional development.

Staff required to prepare for building set-up will return in person.

←**August 24:** All students return to remote learning.

PHASE 2
beginning 10/5/2020

| | |
|---|---|
| K-2 | 3-9 |
| HYBRID MODEL | REMOTE MODEL |
| | |
| Scholars in these grades will continue school full time with a mix of IN-PERSON AND REMOTE LEARNING <i>In school 2 days a week Remote 3 days a week</i> | Scholars in these grades will continue school full time with REMOTE LEARNING <i>Remote learning 5 days a week</i> |

←**October 5:** Grades K-2 return in a hybrid model (mix of in-person and remote learning; based on building capacity guidelines).

PHASE 3
beginning 10/19/2020

| | |
|---|---|
| K-5 | 6-9 |
| HYBRID MODEL | REMOTE MODEL |
| | |
| Scholars in these grades will continue school full time with a mix of IN-PERSON AND REMOTE LEARNING <i>In school 2 days a week Remote 3 days a week</i> | Scholars in these grades will continue school full time with REMOTE LEARNING <i>Remote learning 5 days a week</i> |

←**October 19:** Grades K-5* return in a hybrid model (mix of in-person and remote learning; based on building capacity guidelines).

October 28: Grades 6-9* return→
(mix of in-person and remote learning; based on building capacity guidelines).

PHASE 4
beginning 10/28/2020

| |
|---|
| K-9 |
| HYBRID MODEL |
| |
| Scholars in these grades will continue school full time with a mix of IN-PERSON AND REMOTE LEARNING <i>In school 2 days a week Remote 3 days a week</i> |

Remote Learning options are available for families not ready to return to in-person learning in each phase.



NOTE: In the event of increased risk of the spread of COVID-19 in our community, schools may return to a 100% remote learning model during any phase.

SAMPLE K-2 SCHEDULE

| Time | Content |
|-------------|--|
| 8:00-8:30 | Breakfast |
| 8:30-8:40 | Challenge News |
| 8:45-9:00 | Morning Meeting |
| 9:00-9:20 | Phonics |
| 9:20-9:25 | Break |
| 9:25-9:55 | Reading Comprehension (including Social Studies) |
| 9:55-10:00 | Break |
| 10:00-10:30 | Mathematics (Science on Mondays) |
| 10:30-10:45 | AIS Support or Independent Learning |
| 10:45-11:15 | Mathematics (Science on Mondays) |
| 11:15-12:00 | Teacher Office Hours |
| 12:00-12:50 | Lunch |
| 12:50-1:15 | Social-Emotional Learning (SEL) |
| 1:15-1:30 | Journal Reflection |
| 1:30-1:35 | Break |
| 1:35-2:30 | Guided Reading |
| 2:30-2:40 | Break |
| 2:40-3:00 | Keyboarding |
| 3:00-3:20 | I-Ready/1:1 Conferencing with Teacher |
| 3:20-3:30 | Journal Reflection |
| 3:30-3:40 | Daily Wrap-Up |
| 3:30-4:00 | Parent Office Hours |

SAMPLE 6-8 SCHEDULE

| Time | Content |
|-------------|--|
| 8:00-8:20 | Breakfast, Advisory, and Cheetah Report |
| 8:20-9:05 | Double period of ELA/Math (subjects alternate each day) |
| 9:00-9:50 | |
| 9:50-9:55 | Break |
| 10:00-10:45 | Double period of Mathematics/ELA (subjects alternate each day) |
| 10:45-11:30 | |
| 11:30-12:15 | Specials: Careers/FACS/Health/Music/PE/Spanish |
| 12:15-1:00 | Lunch |
| | Teacher Office Hours |
| 1:05-1:50 | Double period of Social Studies/Science (subjects alternate each day) |
| 1:50 - 2:35 | |
| 2:40-3:25 | Science/Social Studies (subjects alternate each day) |
| 3:25-3:30 | Break |
| 3:30-4:00 | Social-Emotional Learning (SEL) |

Sample Schedules

Communications Plan

Communications Goals for 2020-21

- Support the physical and mental health of our scholars and staff with information and updates
- Support the quality education that Challenge provides through consistent and regular communication
- Support our school's efforts to keep scholars and families engaged in learning no matter the teaching model (remote and/or hybrid) we are using

Reopening Communications Guiding Principles

1. Acknowledge this Unique Year of Learning
 - a. The global pandemic has dramatically changed normal learning environments and has affected our scholars and families in ways we are still learning.

- b. We affirm that the 2020-21 school year is not the new normal. Therefore, our communication this school year will reflect this unique period in time while expressing our anticipation of returning to normal learning in the future.
2. Recognize the Perspectives of Stakeholders
 - a. The goal is to do no additional harm in these difficult times when school life has been disrupted by the coronavirus. The loss of traditional school teaching and extracurricular activities has had a negative impact on our scholars, families, teachers and staff and the wider community.
 - b. We affirm that while we will not have all the answers at all times given the evolving situations that COVID-19 poses, we will be as transparent as possible while adhering to health department, privacy, and school leadership direction.
3. Communicate with Stakeholders Frequently on Multiple Channels
 - a. We recognize that communication builds trust and confidence with our school-wide community.
 - b. We already use a variety of methods to keep our families informed, and we will continue to do so as well as add additional methods of communication as needed. We have a new Reopening Framework page on our website that will go live on July 31st, 2020 at www.challengecharterschools.org/reopening. Updates and additions will be posted there for our families and in compliance with state requirements.

Pillars of Communication for 2020-21 Academic Year

The following pillars will direct most if not all our communications efforts this coming school year.

- Scholar/Family Safety (Prevention, Mitigation, Response)
- Social/Emotional Health (Relationships, Services, Resources)
- Quality Learning (In-person, Remote, Hybrid)

Identified Stakeholders

- Employees - Administrators, Teachers, Staff
- Scholars and their Parents/Guardians/Families
- Board of Trustees
- Community Members/Leaders
- Health Department

Communications Related Actions Prior to Reopening

- We have engaged all of the above stakeholders throughout our reopening planning process.
- We engaged our families with a school wide family Return to School survey that ended on Sunday, July 19th. The survey went out via SMS and call to families with links to the survey on our social media channels and website. Invitations to fill out the survey went out on Monday, July 13th with reminders on Thursday, July 16th. There were also daily reminders on social media using unique graphics and a video invitation from our CEO/Founder.
- Since March 2020 closings, we have provided regular updates to families using our typical communications systems including: website, social media, SchoolMessenger - texts, automated calls, emails, Google Classroom messages, and PupilPath.
- We also developed a new Family Resources page on our website in March 2020 for School-wide Updates and Coronavirus Resources and added Instagram to our Social Media strategy.

Communications Related Actions to Reopening

- We are enhancing the way we communicate with families.
 - For the 2020-21 school year, along with our website and social media channels, we are utilizing two new messaging systems for families. The first is Schoology, which allows us to bring everyone together—students, teachers, coaches, parents, administrators—with one communication and collaboration platform. It is a web-based learning management system (LMS) that primarily allows teachers to create tasks/assignments, assessments, and discussions for students and teachers, but it also offers a way to keep parents informed of student progress and school notifications.
 - The second messaging system is CareMonkey, which is an app that brings a high level of automation to our school's Operations Department. It easily facilitates the collection of digital school forms, fees, survey results, and contact information from our school community. Integration is expected to be completed by August 17, with families receiving their account signup information through their scholar's challenge email account.
- Notifications regarding Health and Safety training will begin going out to pertinent stakeholders in August. In addition, our Health and Safety Reopening Section of this document indicates communication steps that follow symptomatic and confirmed cases of COVID-19 in our buildings.
- Regular updates to staff and families will be provided on the new [Reopening information page](http://www.challengecharterschools.org/reopening) www.challengecharterschools.org/reopening on our website. Our full reopening plan will be provided in English and Spanish.
- A letter went out on July 28th as the first of our Reopening notices to our staff.
- A letter went out on July 29th as the first of our Reopening notices to our families.
- Three Town Hall meetings have been scheduled in August for our families and staff that will address important Reopening details and answer questions submitted by families.

Communication in our Buildings

Upon our hybrid openings, signage will be posted at each of our school sites. This includes signage at Entrances, Bathrooms, Classrooms, Hallways, Offices, Open Spaces/Community Spaces and any other places needed. Signs will be in English and Spanish and will cover:

- Requirements/Questions to Answer before Entering (temperature checks, potential exposure risk)
- Mask Requirements
- Hand-washing Guidelines/Sanitizing (every bathroom)
- Where to Enter/Exit
- Keeping Social Distance
- Classroom Practices
- Cleaning Practices (our specific daily practices to disinfect)

As of July 31st, this signage has been made available to applicable administrators and school staff via a shared folder on Google Drive.

Attendance

Student Attendance Policy and Procedures

- Scholar attendance will be documented daily (K-9), and by period (6-9), by classroom staff once a scholar logs into the Google Meet session for remote learning and between 8:00 AM and 8:20 AM during in-person learning. The classroom instructor will be responsible for recording attendance in PowerSchool. This will be completed for both in-person and remote instruction.

- Assigned operational staff will record attendance from PowerSchool reports onto official ATS attendance sheets for scanning to ATS by 10:00am.
- The classroom instructor will make an anecdotal in PowerSchool if a scholar is not in attendance for instruction.
- Parents/guardians are advised to notify the school of their scholar's anticipated absence via PowerSchool notification.
- Scholars who are not in attendance for scheduled lessons will receive an anecdote in Powerschool followed by parent/guardian outreach via phone.

Addressing Chronic Absenteeism

A dedicated team of school personnel will reach out to the families of scholars who are not attending school (virtually or in-person) *prior* to the issue becoming chronic. Additional outreach will be done where needed to ensure attendance (virtual meeting with family to discuss and solve barriers, official attendance concern letter to the family, etc.). Where necessary, the school counselor and the social worker will conduct home visits. Child welfare agency reports will be submitted if deemed necessary after other interventions have been completed.

Staff Attendance Policy and Procedures

CPCS staff will clock in and out remotely using our payroll provider (ADP TotalSource) time & attendance system, which can be accessed from either a mobile phone or online. This helps promote social distancing and hygiene requirements by law. Employees must record their presence at work for attendance, safety and security purposes. Site specific protocols will also be employed to ensure adequate coverage.

Our modified attendance policy notifies employees that an absence for any of the following reasons is excused if:

1. they have tested positive for COVID-19;
2. they have one of the principal symptoms of COVID-19;
3. they have been advised by a healthcare provider to self-quarantine;
4. they are caring for or have had close contact with someone who meets the criteria in (1), (2), or (3);
5. they are actually needed and are caring for a child because the child's school or childcare provider is unavailable; or
6. a government order prohibits them from working outside of their home.

Technology and Connectivity

Challenge is committed to provide every scholar and staff member with the technology needed for the academic success of our school. As Challenge utilizes in-person, remote, and hybrid models during the 2020-21 school year, we are committed to providing scholars and teachers with access to a personal computing device and the assurance of access to high-speed internet at the Challenge four sites and in their places of residence.

Challenge has historically been a technology driven school. Each classroom is equipped with Smartboards to facilitate live in-person learning at all four Challenge sites. This technology will provide support for the remote learning transmission of live feeds to scholars that may be joining the in-person teaching remotely from their home.

In the 2020-2021 school year Challenge will provide all 936 scholars with a Chromebook and all 138 staff members with a laptop computer.

Challenge will require that every scholar use the school provided Chromebook for all remote learning sessions. This requirement will ensure student data privacy and security will be maintained and that the school continues in compliance with Federal and State laws related to student technology use, including NY Education Law 2-d and Part 121 of the Commissioner's Regulations.

Challenge is committed to assuring access to high-speed internet for all scholars to allow full participation in our remote/online learning program. Challenge will conduct updated technology surveys of all 2020-21 parents and guardians to determine what access each scholar has available in their home. Where no internet access and/or limited access is available to the scholar, Challenge will provide a hotspot and service in those homes that are not financially able to afford internet access.

Challenge will work with every teacher to assure that they have access to high-speed internet in their residence.

Challenge will provide professional development for leaders and educators on designing effective remote/online learning experiences and best practices for instruction in remote/online settings.

Challenge will provide instruction to scholars to build digital fluency especially incoming Kindergarten scholars and first time scholars enrolling in Challenge in grades 1-9.

Challenge provides a full time Technology Coordinator/Specialist at each of the four Challenge sites (K-4, 5th Grade, 6-8 and 9th Grade) to support teachers, scholars and families. Additionally, Challenge has contracted with Charter Technology Solutions to remotely support all Challenge staff--administrators, teachers, academic support staff, teaching assistants, etc.

Annually, Challenge evaluates the number of different tools that students will be expected to utilize after an assessment of the effectiveness of digital tools, platforms, and resources utilized during school closures in order to streamline the list.

Challenge will cover the following during the Professional Development Week and throughout the school year with the entire academic staff and the parent engagement staff:

- Find ways to provide both support and flexibility to scholars when designing remote/blended/online learning experiences.
- Discuss ways to work with colleagues, scholars, and families to identify multiple effective structures and supports (i.e. consistent methods of communication and times that communications are sent, predictable deadlines, and the provision of instruction in multiple modalities (recorded video, recorded audio, written translation). Special emphasis will be to discuss the difficult conditions some scholars and families face when dealing with open deadlines, ambiguous expectations, and/or lack of direct support from a qualified educator. The focus will be on finding ways of supporting scholars as teachers and as a school in order to increase levels of engagement during remote learning.
- Additionally, training will be provided on how to provide flexibility to decrease stress and increase equitable access for scholars and families. The training will remind teachers that older students may be taking on responsibilities such as caregiving or working outside of the home and may not be available during traditional school hours. Elementary teachers will be reminded that caregivers of our younger students may not be in a position to effectively guide remote/online instruction during the school day.
- Teachers will be reminded that one area requiring flexibility is printing. Many scholars may not have access to a printer, especially if libraries are closed. Consider alternative learning activities that do not require scholars to print.

Current Programs Used to Support the Challenge Technology Program

Challenge provides multiple ways for students to participate in learning and demonstrate mastery of Learning Standards in remote and blended learning models, including - but not limited to - [Schoolology](#), [PowerSchool SIS](#), [CareMonkey](#), [i-Ready](#), [Seesaw](#), and [G-Suite Apps for Education](#).

Technology Professional Development Resource

Teachers and staff also use [G-Suite Apps for Education](#) for collaboration and have access to self-paced learning via [OTIS for Educators](#), which is supported by state-certified teachers and offers professional development on the use and integration of various education technology programs.

Scholar Privacy Agreements

Challenge Charter Schools has secured privacy agreements with all of our digital vendors. Most privacy agreements are arranged via Google integration, and all software was acquired over an SSL encrypted browser. A full list of our vendors that we have privacy agreements with can be found on our website <https://challengecharterschools.org/tech-privacy-policies>.

Challenge Grade Specific Technology Plans to Support Learning

Daily instruction at Challenge has always included blended learning opportunities and the consistent use of technology has been key to supporting students when employing remote learning. As all students will have a Chromebook through Challenge's 1-to-1 device management program, systems have been put in place to provide support to all staff and students during both remote and in-person learning.

| Technology Plan Components to Support Learning | Hybrid Learning | Remote Learning |
|---|-----------------|-----------------|
| Scholars will connect to live remote learning sessions via Google Meet. | | ✓ |
| For technology support, students can request support via a Google Form that is submitted to the technology team. | ✓ | ✓ |
| If online instruction becomes unavailable due to power outages or any other event, the student will be given a make-up period for work completion. | ✓ | ✓ |
| Teachers establish course content in a learning management tool such as Google classroom (Grades 2-9) or Seesaw (Grades K and 1). Students also use online resources to support their learning, conduct simulations, access text, build projects, and share their writing and performances. | ✓ | ✓ |
| Daily synchronistic time with the teacher as well as specific learning assignments, small group instruction and one-to-one conferring. | ✓ | ✓ |
| Students will use their assigned Chromebook device as their notebook for all classes. Students will use the provided grade-specific templates for note-taking. Upon transitioning back to 100% in-person learning, scholars will continue to complete assignments with a system that blends use of a traditional notebook and a chromebook. | ✓ | ✓ |
| The family engagement coordinator will continue to poll families regarding connectivity to wifi and will deliver devices to the homes of scholars who are physically unable to collect chromebooks prior to school opening. | ✓ | ✓ |

Teaching and Learning

Continuity of Learning Plan

CPCS' will ensure continuity of learning for all students by expanding our 1:1 student to device program from grades 5-8 to grades K-9 and by employing a hybrid learning model where students who are learning remotely will log into live lessons occurring in Google Meet. Class and course content will continue to be aligned with NYS Learning Standards. We are exploring digital versus paper student (and teacher) curricula resources to allow for Chromebooks to become student notebooks. Scholars (and families) will receive explicit instruction in technology as all work will be submitted digitally- regardless of learning environment- remote or in-person. Scholars and families will be able to submit help desk tickets for technology support. These tickets will be addressed by site

specific technology coordinators. Scholars and families will be able to reach teachers via email, Schoology, and Google Voice telephone numbers as needed.

Our Hybrid Learning Model Defined

- CPCS will follow an AAC/BBC rotation hybrid model which allows for approximately half of the student population to receive in-person instruction, while the other half receives remote instruction.
- Remote instruction may contain both synchronous and asynchronous learning activities. *See below for a definition of these terms.*
- Each class will be divided into three groups, Groups A, B, and C. Most students will be assigned to Group A or B.
- Group C will include students who would most benefit from in-person instruction (students with disabilities, English Language Learners, students performing below benchmark, etc.). Students in Group C will receive in-person instruction four days every week.
- Students assigned to remote learning will log into the live instruction classes to promote educational equity and to maintain community amongst students. The exact number of students in each group will always conform to the most up-to-date CDC guidelines on social distancing.
- All student schedules (regardless of the learning environment) will allow substantive time for interactions amongst students and between students and their teachers (in whole class, small group, and one-to-one settings).
- All student schedules (regardless of the learning environment) will allow time for students to receive feedback and support from teachers.

Synchronous- *happening at the same time*. Scholars will be learning the same thing at the same time, and will be guided by a teacher.

Asynchronous- *not happening at the same time*. Scholars will be learning independently and at their own pace.

| Day | Group A | Group B | Group C |
|------------|--|-------------------------------|-------------------------------|
| Monday | In-Person Learning (Full Day) | Remote Learning (Full Day) | In-Person Learning (Full Day) |
| Tuesday | In-Person Learning (Full Day) | Remote Learning (Full Day) | In-Person Learning (Full Day) |
| Wednesday | Remote Learning (Full Day) | In-Person Learning (Full Day) | In-Person Learning (Full Day) |
| Thursday | Remote Learning (Full Day) | In-Person Learning (Full Day) | In-Person Learning (Full Day) |
| Friday | Remote Learning (Full Day) [AM- Synchronous; PM*- Asynchronous] | | |

Full Day: 8:00 AM - 4:00 PM

AM Session: 8:00 AM - 11:30 AM

PM Session: 12:30 AM - 4:00 PM

Grades K-5 - Continuity of Learning Highlights:

- Grades K-2 will begin in-person instruction on October 5, 2020
- Grades 3-5 will begin in-person instruction on October 19, 2020.

- Scholars will receive daily instruction across all content areas regardless of the learning environment (in-person or remotely).
- Parents will receive information about how to stay informed about their child's progress through various technology tools (Google Classroom, Powerschool, Schoology, See-Saw Learning (K-1).
- Priority standards for the 2020-21 school year will be selected based on I-Ready student performance data and additional data gathered by teachers.

Curriculum, Educational Program and Resources

CPCS' comprehensive educational program is based on the NYS Common Core Standards and provides instruction on the essential literacy and mathematics skills and understandings necessary for success on both school-wide and state assessments. The CPCS curriculum also includes integration of visual and performing arts, science, social studies and physical education and SEM. This curriculum comes alive in the hands of our talented teachers who are committed to ensuring that our students reach their highest potential. We are dedicated to accommodating children's diverse needs, the way they learn, their experiences and interests, and to facilitating continuous educational growth. Below are curricula programs and resources utilized to deliver instruction, intervention, and enrichment.

- Reading: WONDERS Reading Program for Grades K-5 with a supplement of EnGage NY modules, EPIC, Novels, Complex Texts and Trade Books
- Writing: Writing City
- Learning Without Tears- Handwriting grades 3-5
- Learning Without Tears- Keyboarding - Grades K-5
- Wilsons Foundations - Grades K-3; Tier II and Tier III (Double Dose)
- Mathematics: GO MATH K-5 with a supplement of EnGage NY modules
- AIS, SETTS: Reading A-Z (reading), Prodigy (math)
- NEWSELA- Leveled text based on lexiles- Grades 2-5
- Science: Amplify- Grades 3 and 4
- Science- Interactive Science- Grades K,1, 2 and 5
- Social Studies: Houghton Mifflin Harcourt NYS Edition and NYC Scope and Sequence

Grades 6-9 - Continuity of Learning Highlights:

- Grades 6-9 will begin in-person instruction on October 28, 2020.
- Tools and strategies already deemed effective from March 2020-June 2020 will be utilized.
- Additional tools needed to provide SDI for students with IEPs will be added where needed.
- Parents will receive information about how to stay informed about their child's progress through various technology tools (Google Classroom, Powerschool, Schoology)
- Priority standards for the 2020-21 school year will be selected based on end of year I-Ready student performance data and additional data gathered by teachers.

Curriculum, Educational Program and Resources

The Challenge Based Learning Model provides the framework through which students will engage in the core curriculum. The NYS CCSS curriculum modules, particularly and initially in ELA and Math, will be adopted and adapted for use. These are yearlong in nature and deeply and extensively prepared with content, resources, assessments and curriculum maps. Essential Questions and a Blended Learning model will be supplemented by other applied learning experiences that are cross-disciplinary and longer-term school-wide investigations and studies undertaken by the students, and facilitated by their teachers. Challenge Based Learning emphasizes exploring topics from many angles and through the lens of multiple disciplines, which allows students to appreciate the natural connections between subject areas that might not always be evident. Although teacher involvement throughout the Challenge Based Learning process is crucial, it is a fundamentally different relationship and changes as students progress through its stages.

Early on—when teachers introduce Challenge Based Learning to students and set up the challenge—they are actively guiding the process by making decisions, communicating information, teaching skills, and answering questions about how the process works and what is expected. In the middle stages, students take charge of planning and researching their own work and teachers serve primarily as a mentor working alongside the students, helping them through the rough spots and keeping them on track. In the later stages, students are deeply engaged in their own work while you monitor the mastery of required knowledge and skills through appropriate assessments. Finally, teachers transition into the role of product manager supporting the students as they implement, evaluate, and publish their solutions and results. Students start by identifying the big idea; one that is important on a global scale and that students can work with to gain the deep multidisciplinary content knowledge and understanding that is required by the standards for their grade level. Next, they work together to formulate the essential question, which serves as the link between their lives and the big idea. The question should be answerable through research, help focus students' efforts, and provide a framework for the challenge.

The following programs and resources are utilized to deliver instruction, intervention, and enrichment: EngageNY for ELA and Math with support from the Junior Great Books, Read 180, Sound Reading, and Go Math Resources. For science, we follow Amplify Science and for Social Studies we follow the WeTeach NYC Passports with the support of the New York State Scope and Sequence.

Academic Intervention Services

CPCS will continue to provide academic intervention services to all students who are at risk of not achieving State Learning Standards in English Language Arts, Mathematics, Social Studies, and or Science. The following data is utilized to identify eligible students:

- I-Ready ELA and Math Assessments (K-9)
- Fountas and Pinnell Running Records (K-5)
- Read 180 Reading Inventory (6-9)

Scholars will receive academic intervention services in a variety of ways. Sample approaches may include but are not limited to:

- Co-teaching (most K-8 classrooms have a lead teacher and a teacher's assistant)
- Individualized instruction (via breakout sessions during remote learning)
- Small Group Instruction
- Before school or after school assistance
- Wilson Reading Program (K-5)
- GO MATH Intervention
- Foundations (K-2)
- Read 180
- Sound Reading
- Extra help sessions (6-9)

Scholar progress will be monitored by the Child Study Team (CST). The CST is composed of school administrator/s, special education liaison, teachers, family engagement coordinator, guidance counselor, and social worker. Decisions related to the frequency and intensity of AIS will be made by classroom teachers, support staff and building administrators.

CPCS will provide parental notification indicating a need for Academic Intervention Services by September 30, 2020. At least once each term, parents will be given an opportunity to conference directly with the classroom teacher or other professional staff providing academic intervention services. Beginning at the 10-week period, parents will receive progress reports during the regular school year. These reports will be by mail, telephone, parent conference, e-mail, or be a part of the student's regular report card. Additional AIS progress reports will be completed and made available at the 20, 30 and 40 week period during the school year. Parents will also be kept apprised of their child's progress weekly through emails, phone calls and Powerschool anecdotes. When AIS is discontinued, the parent will be notified of the criteria for discontinuation of the services, the current performance level of the student, and the assessment (s) that were used in determining the student's level of performance.

Grading

CPCS will maintain its current grading policies as outlined in our Scholar and Families Handbook.

Assessments

CPCS will continue to assess student performance by administering the following internal assessments which will be completed digitally. Parents will continue to receive regular updates on scholar progress.

- I-Ready Diagnostic Assessments
- Fountas and Pinnell Running Records (K-5)
- Reading Inventory (6-8)
- Unit summative assessments
- Class exams, quizzes
- Informal assessments

Physical Education Activities

CPCS will continue to address all five National Standards for Physical Education by selecting associated activities that require little or no use of shared equipment by students. CPCS has shifted the focus of the curriculum to Standard 1 (motor skills and movement patterns) and Standard 2 (movement concepts) that are safe and appropriate for the current climate.

Resources to support physical education programming:

- [Online Physical Education Network](https://openphysed.org/curriculum_resources/instant-activitieselementary-k-5)
https://openphysed.org/curriculum_resources/instant-activitieselementary-k-5. A collection of instant activities to get students moving quickly.
- [Shape of America](#). Provides guidelines for implementing a high quality physical education program that provides students with instruction designed to develop motor skills, knowledge and behaviors for active living, physical fitness, sportspersonship, and self-efficacy.
- [PECentral.org](#). Provides teacher resources and lesson ideas.

Career and Technical Education

Challenge is at the early stages of developing a Career and Technical Education program for our inaugural cohort of high school students (beginning with Grade 9 only). We plan on offering the Career and Financial Management (CFM) course to ninth grade scholars and are searching for a licensed CTE teacher. Laboratory and/or clinical instruction is not planned until the 2022-23 school year. We are further developing our business and community partnerships by partnering with them as we respond to the COVID-19 emergency. Our hospital partner will provide health and safety training to staff and families and a local cleaning company partnered with the hospital will provide cleaning and disinfecting training to our custodial staff.

In order to maintain a focus on the career development of our scholars, we will utilize virtual options to facilitate career exploration activities. Students will be able to select career exploration activities related to areas of interests identified by their “Interest-A-Lyzer” and researched during their Enrichment Clusters (EC). ECs are an extension of clubs and will be piloted in the 2020-21 school year as part of our implementation of the Schoolwide Enrichment Model (SEM).

Special Education

CPCS will continue to ensure that all students with disabilities continue to have available to them a free appropriate public education (FAPE) that emphasizes specially designed instruction and related services to meet their individual needs and to prepare them for successful transition to life, college, and career. ICT and SETTS are available in grades K-5. An additional section of ICT was added to grades K and 5 for the 2020-21 school year to meet the needs of scholars. SETTS is available in grades 6-9. Mandated counseling services are provided by school counselors. Related services are provided by outside providers. Special education liaisons will communicate with the families of all students with disabilities to ensure families are aware of their child’s educational program and will receive regular communication in their preferred language, about their child’s progress. Communication will take place via Schoology, phone calls, email, and mail. CPCS is exploring an innovation model for grades 6-9 that capitalizes on our co-teacher and intervention models which has

proven to be beneficial to students and which has led to declassifications. Special education liaisons at all school sites will continue to collaborate closely with the Committee on Special Education (CSE).

Special education students will be provided with the opportunity to attend in-person instruction four times per week to ensure that all related services are provided. In-person services will be conducted by service providers using proper social distancing guidelines. Scholars whose family's opt for remote learning only will receive instruction and services remotely to the best extent possible.

Collaboration with CPCS families has always been an integral part of the special education process and this will continue. To address the unique needs of students with disabilities, staff will continue to work with families to collaboratively identify the most essential services for each student. Parents who speak a language other than English will be offered translation services.. The Special Education Liaison will provide information (upcoming IEP meetings, progress reports, etc.) to parents in their preferred language. Parent outreach includes phone calls, emails, mail or video conferences. The Special Education Liaison and Family Engagement Coordinator will work together to determine with the parent the most appropriate means of communication.

IEP Meetings

The Special Education Liaison will continue to partner with families and the CSE to determine the most practical format to conduct IEP meetings approved by the DOE. Virtual IEP meetings will be conducted in the DOE approved platform.

- Parents will continue to be informed of upcoming meetings in three ways: by mail, reminders via Powerschool/Schoology, and by telephone. Initial contact will be made as soon as the Committee on Special Education (CSE) has scheduled the IEP meeting.
- Teachers and all responsible parties including but not limited to guidance counselors and speech therapists will be informed about the upcoming meeting in a timely manner electronically and by phone call.
- Coverages will be provided to ensure teacher participation.
- Teacher reports will be collected and shared prior to the meeting.
- Scholars in the upper grades will participate in IEP meetings.

Related Service Providers

Outside providers who travel to CPCS will wear a face covering where social distancing requirements cannot be achieved or maintained. They will be provided with sanitizing products and designated workspaces. Classroom visits will only be made when necessary.

CPCS Related Service Providers are expected to:

- Communicate regularly with students on their caseload and/or their parents to ensure they have success with remote learning.
- Communicate with teachers so that learning expectations can be adjusted as needed.
- Communicate weekly office hours (email, Google Classroom, phone call, etc.) with students/families
- Design and implement learning opportunities that address the IEP services of students

- Provide timely feedback to support students' learning
- Document communication, consultation, and learning opportunities for IEP related services through SEISS and Google Forms as a means of back-up communication.
- Provide classroom teachers and parents resources/lessons/activities to foster students' IEP skill development in related service areas.

Accommodations, Modifications, Supplementary Aids and Services, and Technology

CPCS will continue to ensure that all scholars receive the accommodations, modifications, and aids needed to access and excel in their educational program. Select tools/strategies intended to reduce or even eliminate the effects of a student's disability (especially in the remote learning environment) have been identified. CPCS plans on maintaining its membership with The Collaborative for Inclusive Education which has confirmed that future training and professional development options will focus on enhancing learning for students with disabilities in the remote learning environment. Teachers continue to be expected to match specific accommodations and modifications to specific student needs on their written lesson plans.

Differentiation

CPCS teachers will continue to be required to employ differentiation strategies to meet the unique needs of learners. Below are examples of differentiation strategies for students with disabilities in the remote learning environment:

1. If a student needs to do research or look up information prior to coming to class, the student will have access to electronic resources that are targeted for his or her reading level.
2. Create online learning stations where students will rotate to practice different skills. These stations may be guided or independent.
3. Record yourself with a video explaining how you practice a skill (mini-lesson) that you also want students to replicate.
4. Provide audio versions of the texts to be read in class. This will be used online so that students who forget the texts in school will always have access.
5. Allow access to online readers for students who would benefit from listening to as well as reading a text.
6. Think about how work is presented digitally so that students are not overly stimulated or distracted by too much type, too many colors, etc. Repurpose the work so that it is easily digested at a quick glance on a digital platform.
7. Allow students to use speech-to-text features to type in a Google Document.
8. Check for understanding by having students respond in the message box or rate their level of understanding.
9. Use closed-captioning while teaching remotely so that students will read the words as well as listen to you. Use closed-captioning when available on videos shown online.
10. Provide digital versions of anchor charts to reinforce key concepts, process, key vocabulary words.

A comprehensive list of differentiation strategies can be found [here](#).

Bilingual Education and World Languages

Challenge will continue to follow the guidelines in the *Summary of the ELL Identification Steps-Revised for Charter Schools* document published by the Division of English Language Learners and Student Support. Families new to Challenge complete enrollment documents by appointment in our central office. As a response to COVID, enrollment appointments were held virtually and translated documents were provided to families as needed. The Coordinator of Student Enrollment receives and reviews all enrollment documents. Home language surveys that indicate a primary language other than English are forwarded to our ELL Coordinator. The ELL Coordinator then administers the NYSITELL to eligible students in grades K-8 and provides services where applicable. Students who are deemed ineligible sometimes receive services based on teacher referral and supporting evidence. These processes will continue when we reopen.

Our hybrid schedule will allow for in-person instruction for which English Language Learners will receive priority. However, remote ELL instruction will also occur. Instructional goals will be established for all students based on their English proficiency data and will align with NYSED's Unit of Study for ELL students. Our ELL Coordinator and other teachers who work with our scholars will employ strategies and tools shared by The Collaborative for Inclusive Education. Our membership with the Collaborative offers professional development specific to the needs of ELL students and they have confirmed that such resources will continue to be provided for the remote learning environment. In an effort to build a collaborative partnership with families, the ELL Coordinator utilizes Linguistica International to communicate with families verbally and Google Translate to communicate with families via text messaging. Challenge is exploring expanding the ELL service team. There are currently two additional staff members who are TESOL certified. The program will be expanded where needed to meet the needs of all scholars K-9.

Staffing

Teacher and Principal Evaluation System

Teachers receive eight to ten mini observations per year. Mini-observations are brief and unannounced observations of teacher practice, conducted by principals, assistant principals, and other assigned instructional leaders. Teachers receive actionable feedback within 24 hours to improve their practice. Teachers in need of intense support are coached by principals, assistant principals, and other instructional leaders. Challenge will explore the use of utilizing remote class recordings to observe teachers in the upcoming school year.

All teachers receive a formal mid-year and end-of-year evaluation utilizing Charlotte Danielson's Framework for Teaching. Evaluations are a collaborative process where teachers are asked to provide evidence and complete a self-evaluation prior to receiving their final rating from principals. This allows for deep and informed goal-setting conversations to improve practice. For the 2020-21 school year, Challenge has established the below Danielson components as priority standards. These components will be embedded within the context of remote and hybrid learning.

1D- Demonstrating Knowledge of Resources to support student learning in the remote environment.
What tools will enhance your online teaching abilities? How will you expand your knowledge of educational technology?

2B- Establishing a Culture for Learning in the remote environment. *What will be expected of students during remote learning? How will students be encouraged to keep themselves accountable in all learning environments?*

2C- Managing Remote Classroom Procedures. *What routines and protocols will be established in all learning environments to set students up for success?*

3B- Using Questioning and Discussion Techniques to maintain high levels of engagement in the remote learning environment. *What techniques will you utilize to ensure that all student voices are heard?*

4D- Participating in a Professional Community to ensure the success of all scholars and staff in our new learning environment. *What skills and talents will you share with colleagues to promote the success of all students in all learning environments?*

Challenge intends to explore the International Society for Technology in Education (ISTE) educator standards and iNacol National Standards for Quality Online Teaching to inform teacher coaching and professional development plans.

Challenge utilizes the Vanderbilt Assessment of Leadership in Education (VAL-Ed) tool to evaluate principals. The tool allows for feedback from the principal's staff and supervisor. Data is collected during observations of practice which will continue in the remote learning environment. Principals receive verbal and written feedback after the following observations of practice: providing an effective teacher with lesson delivery feedback, providing a developing teacher with lesson delivery feedback, conducting a teacher evaluation meeting, and facilitating adult learning. Moving forward, observations of practice may be conducted by viewing recordings.

Certification

In partnership with the New York City Charter School Center, an audit of instructional staff teaching certifications were completed and CPCS acted on the information in a proactive manner. The compiled data was sent to principals to ensure staff are aware of the expectations of their teaching certifications in alignment with NYS requirements. Currently, 96% of our teaching staff hold the appropriate certificates for their teaching assignments. This complies with the New York State Charter Schools Act of 1998 (as amended) by the Charter Center.

“(a-1) The board of trustees of a charter school shall employ and contract with necessary teachers, administrators and other school personnel. Such teachers shall be certified in accordance with the requirements applicable to other public schools; provided, however, that a charter school may employ as teachers (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii), and (iv) of this paragraph shall not in total comprise more than the sum of: (A) thirty per centum of the teaching staff of a charter school, or five teachers, whichever is less; plus (B) five teachers of mathematics, science, computer science, technology, or career and technical education; plus (C) five additional teachers. A teacher certified or otherwise approved by the commissioner shall not be included in the numerical limits established by the preceding sentence.”

The remaining 4% have applied for the Emergency COVID-19 certificate offered by NYS. The Emergency COVID-19 Certificate is for candidates who are seeking certain certificates and extensions, allowing them to work in New York State public schools or districts for one year while taking and passing the required exam(s) for the certificate or extension sought.

Reopening Planning Team

Rev. Dr. Les Mullings | CEO/Founder

Board of Trustees

Frederica Jeffries | Chair
Andrew Barnes III | Vice Chair
Karon McFarlane | Board Secretary
Linda Plummer | Board Treasurer
Gertrudis Hernandez
Dr. Michelle Robertson

Administrative Leadership

Kentia Coreus | Senior Director of Teaching & Learning
Dr. Michael Estep | Senior Advisor
Eunice Armstrong | Director of Finance
Venessa Lynch | Director of Operations
Kimberly Messer | Director of Communications
Tameeka Richards | Director of Pupil Personnel Services

School Leadership

Nicole Griffin | K-5 Principal
Carolyn Thomas | K-5 Assistant Principal
Jasmine Shepherd | K-5 Assistant Principal
M. Mondesir-Gordon | 6-9 Principal
Dr. Sheila Lyle | 6-9 Assistant Principal

School Administrators

Carlene James | K-5 Principal Assistant
Natalie Zadok | Special Education Liaison
Cherry Wiggins | K-5 Family Engagement Coordinator
Holly-Ann Anglin | K-5 Guidance Counselor
Mellissa Harris | K-5 Social Worker
Damissa Henry | K-5 Operations Manager
Annella Samuels | 6-9 Systems and Data Specialist
Kareen Armstrong | 6-9 School Counselor
Dannielle Colon | 6-9 Social Worker
Lageshia Moore-Reid | Grade 9 Teacher for SWD
Maria Litos | 6-9 Director of Intervention
Janisa Vaughn | 6-9 Family Engagement Coordinator
Dale Richardson | 6-9 Technology Coordinator

Resources

- [SED Full Reopening Guidance](#)
- [Interim Guidance for in-person instruction at Pre-K to Grade 12 Schools During the COVID-19 Public Health Emergency](#)
- [A Blueprint for Back to School](#)
- [A Plan to Safely Reopen America's Schools and Communities](#)
- [National Communications Plan for Returning to School](#)
- [Back to School Pandemic Communications](#)
- [CDC Communications Resources](#)

Our Mission

The mission of Challenge Preparatory Charter School (Challenge) is to prepare students from the greater Far Rockaway community to excel academically, to demonstrate mastery of the NYS and Common Core Learning Standards, and to achieve their career aspirations. Challenge cultivates and supports the intellectual, aesthetic, social, emotional, and ethical development of its students and prepares them to be responsible 21st-century citizens. To accomplish its mission, Challenge offers a rigorous instructional program in a safe, supportive, technology-infused, and data-enriched school environment.



Attachment #4

Empowering You with Information

COVID-19 & YOUR CHILD

BACK TO SCHOOL FORUM

Tuesday, August 25th @ 6:00PM



Featured Speaker

National Spokesperson
Panagis Galiatsatos, M.D., MHS

Assistant Professor, Johns Hopkins School of Medicine and
Community Engagement Co-Director, Baltimore Breathe Center

With Special Guests



Donovan Richards
NYC Councilman
& Queens Borough
President Elect

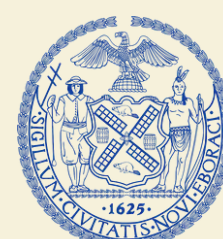


Gregory Meeks
U.S. Representative
New York's 5th District

Hosted by

Rev. Dr. Les Mullings Founder/ CEO Challenge Charter School
Lead Pastor, Far Rockaway Community Church

Sponsors



NEW YORK CITY COUNCIL



Attachment #5



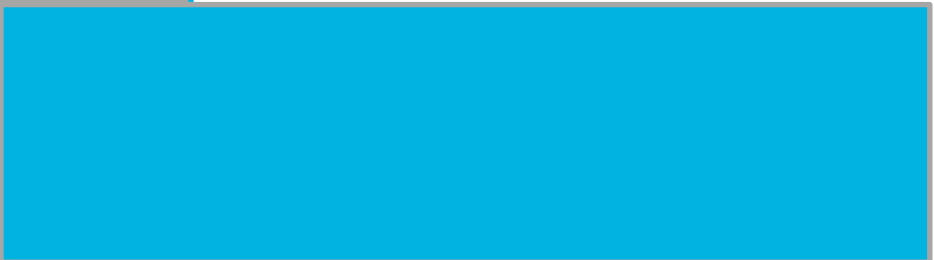
Helping you to focus on what's important:
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

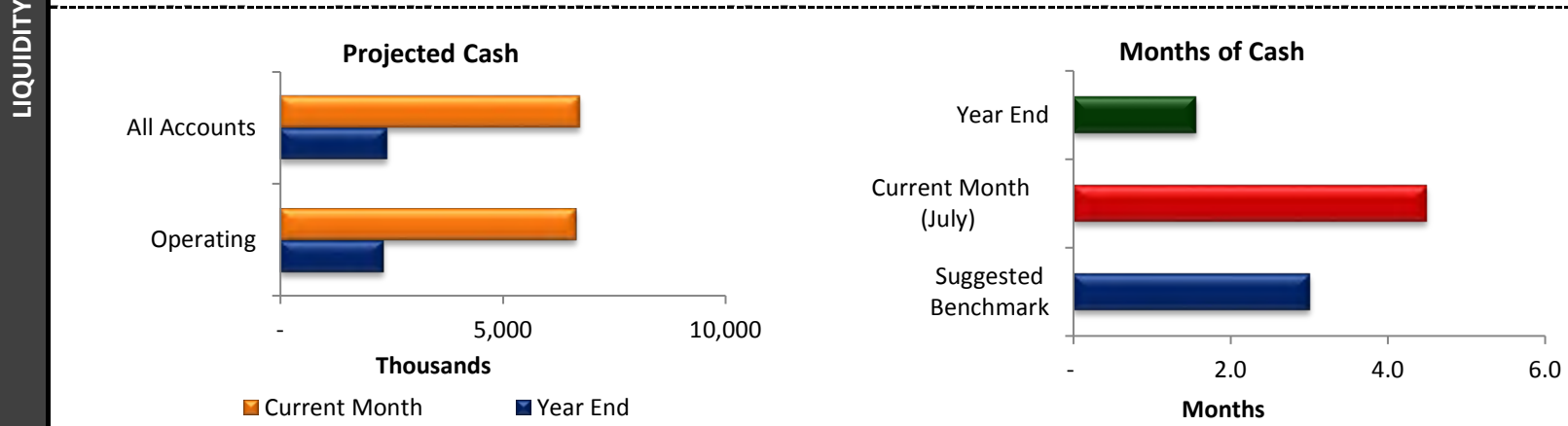
Monthly Financial Report
July 2020



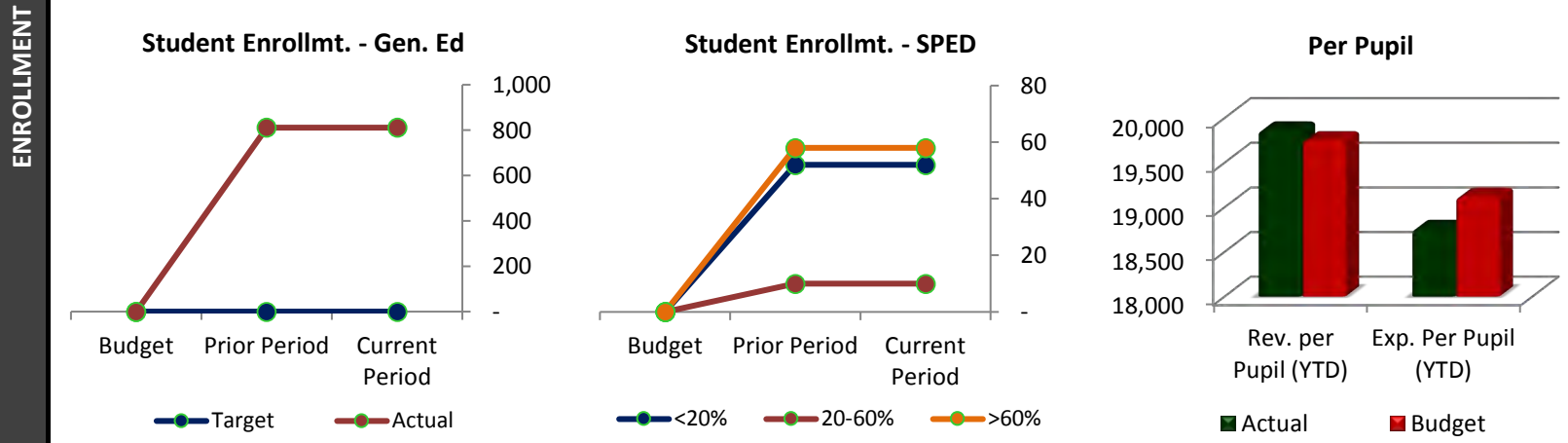
Challenge Prep Charter School

Financial Summary For Period Ended July 31, 2020

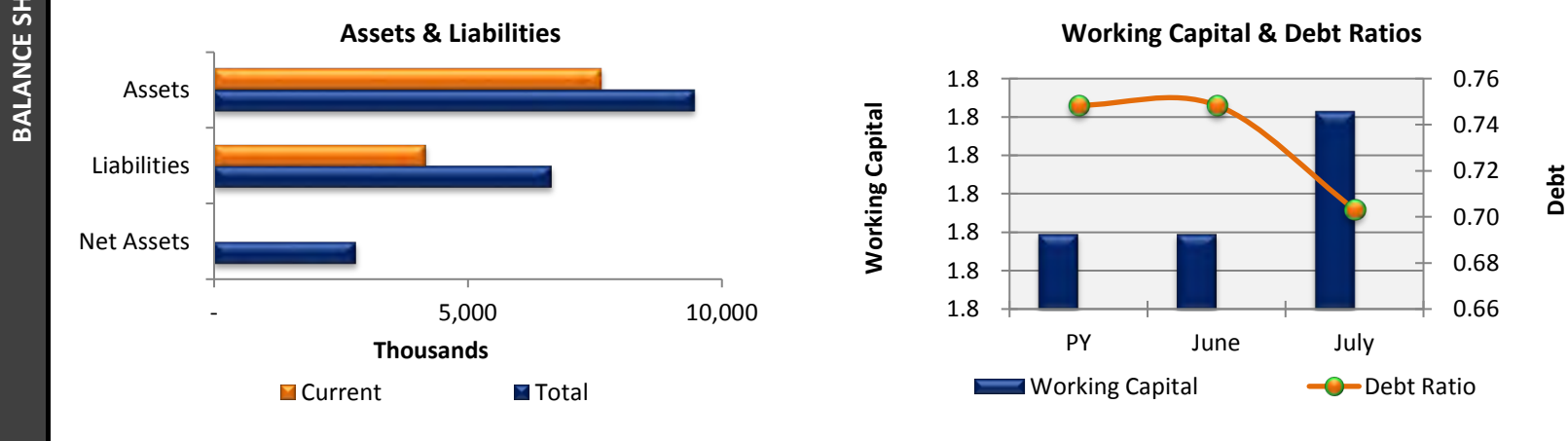
| | | |
|--|---|--------------|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of July 31, 2020) | \$ 6,645,873 |
| | Projected months of cash on hand | 4.5 |
| | Cash in Bank (Total - All Accounts as of July 31, 2020) | \$ 6,727,512 |
| | FY Ending Cash Available to Carryover to FY20-21 (Operating Account(s) Only) | \$ 2,310,475 |
| | <i>*Cash balance available once all FY20-21 obligations & receivables have been settled</i> | |
| | Projected months of cash on hand | 1.6 |
| FY Ending Cash Available to Carryover to FY20-21 (Total - All Accounts) | \$ 2,392,114 | |



| | Actual | Budget | Variance | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|------------------|------------------|-------------------|
| General Ed | 936.00 | 920.00 | 16.00 | \$ 15,116,400 | \$ 14,083,360 | \$ 1,033,040 |
| SPED | | | | | | |
| 0 - 20% | 35.00 | 41.00 | (6.00) | - | - | \$ - |
| 20 - 59% | 18.00 | 25.00 | (7.00) | 187,020 | 259,750 | \$ (72,730) |
| 60% - Over | 63.00 | 53.00 | 10.00 | 1,200,087 | 1,009,597 | \$ 190,490 |
| Total SPED | 116.00 | 119.00 | (3.00) | 1,387,107 | 1,269,347 | \$ 117,760 |



| | |
|--|--------------|
| Total Current Assets: | \$ 7,632,811 |
| Total Current Liabilities: | \$ 4,179,766 |
| Working Capital (Current) Ratio | 1.83 |
| Total Assets: | \$ 9,464,470 |
| Total Liabilities: | \$ 6,656,166 |
| Debt Ratio | 0.70 |
| Total Net Assets: | \$ 2,808,304 |



| | Actual | Budget | Variance |
|--|-------------------|-------------------|-------------------|
| Total Revenue YTD: | \$ 1,536,578 | \$ 1,482,992 | \$ 53,586 |
| Total Expenses YTD: | (585,058) | (1,039,965) | 454,908 |
| Net Operating Surplus(Deficit): | \$ 951,520 | \$ 443,027 | \$ 508,494 |

Challenge Prep Charter School

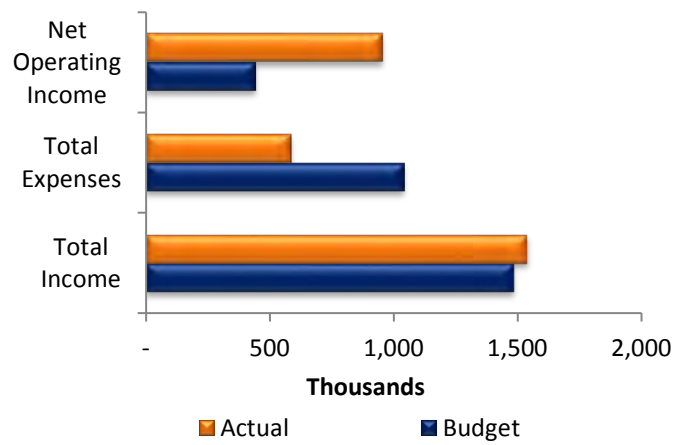
Financial Summary

For Period Ended July 31, 2020

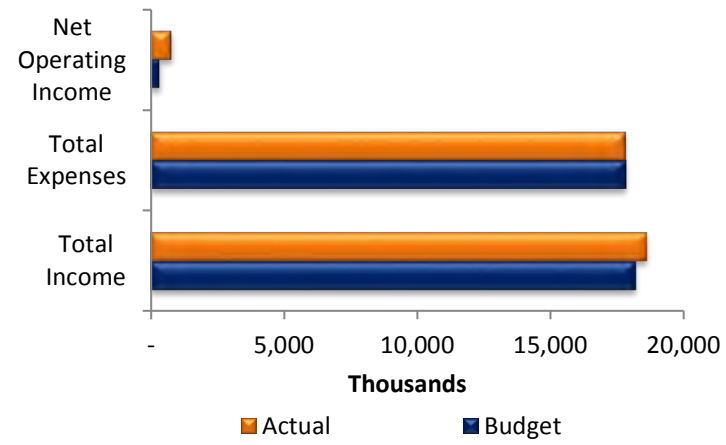
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|--------------------|
| Annual Projected Revenue: | \$ 18,588,733 | \$ 18,169,622 | \$ 419,111 |
| Annual Projected Expenses (before depreciation): | (17,556,026) | (17,587,393) | 31,368 |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 1,032,708 | \$ 582,229 | \$ 450,479 |
| Annual Projected Depreciation: | (230,840) | (230,840) | - |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 801,868 | \$ 351,389 | \$ 450,479 |
| Capital Expenditure Requirements | \$ (10,000) | \$ - | \$ (10,000) |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (17,315,186) | \$ (17,356,553) | \$ 41,368 |
| Revenue per Pupil (YTD) | \$ 19,860 | \$ 19,750 | \$ 110 |
| Expenditure per Pupil (YTD) | \$ 18,756 | \$ 19,117 | \$ (360) |

BUDGETING / REVENUE & EXPENSES

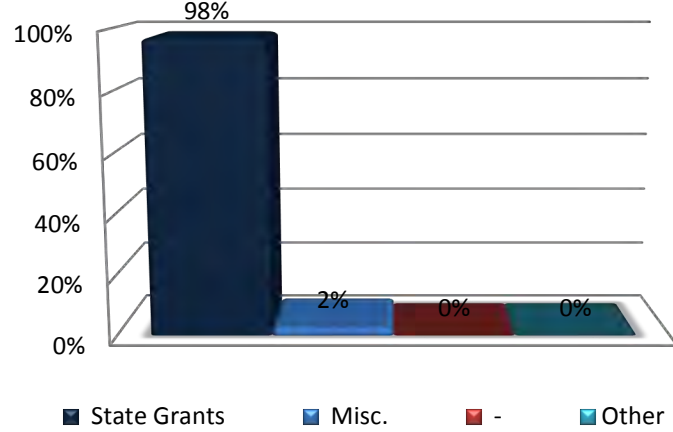
Year-To-Date (YTD)



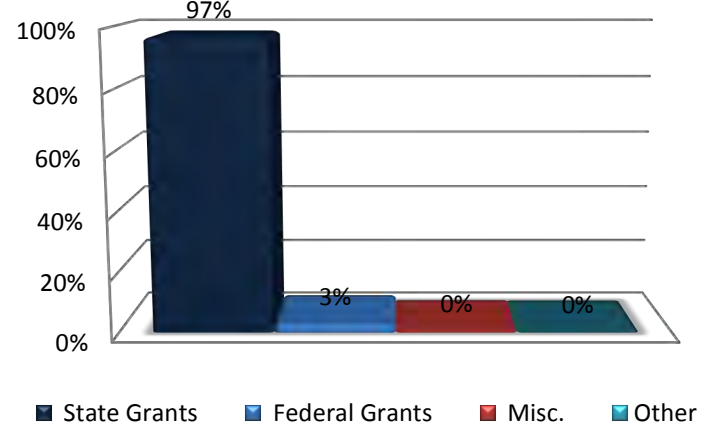
Year End (YE) Projection



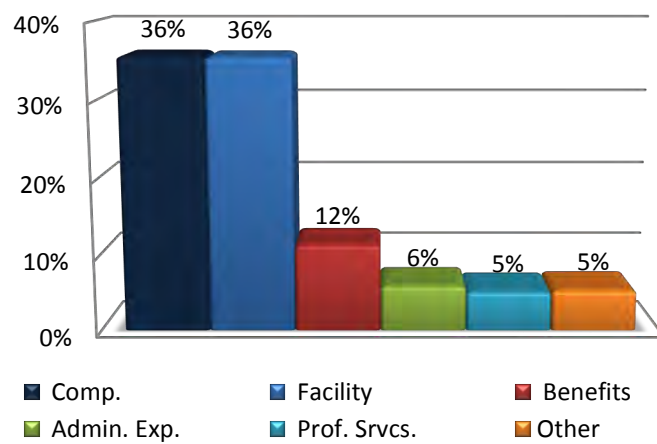
Revenue Breakdown YTD



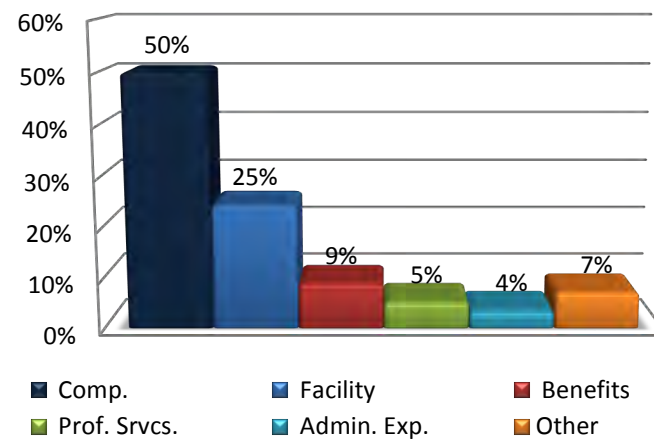
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2021 | Comments |
|---|-------------------|
| Net Budget Surplus after Depreciation | \$ 351,389 |
| Increase in Projected Annual Expenses | (31,368) |
| Net Projected Deficit Variance after Depreciation | <u>\$ 801,868</u> |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2021**

| | July 31, 2020 | | | YTD Through July 31, 2020 | | | Projected FYE June 30, 2021 | | | | Comments |
|--------------------------------------|------------------|------------------|------------------|---------------------------|------------------|------------------|---|-----------------------------------|-------------------|-----------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Current Month Actuals - July 2019 - March 31, 2020 + Projected - June 30, 2020 | Projections thru June 30, 2020 | Annual Budget | Variance | |
| Income | | | | | | | | | | | |
| 4100 State Grants | 1,498,946 | 1,467,156 | 31,790 | 1,498,946 | 1,467,156 | 31,790 | 16,552,819 | 18,051,765 | 17,670,286 | 381,479 | GenEd budget based on 920, projection based on 936 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 18 20-60 and 63 >60 |
| 4200 Federal Grants | - | 15,837 | (15,837) | - | 15,837 | (15,837) | 499,336 | 499,336 | 499,336 | - | |
| 4300 Contributions | - | - | - | - | - | - | - | - | - | - | |
| 4400 Miscellaneous Income | 37,632 | - | 37,632 | 37,632 | - | 37,632 | (0) | 37,632 | - | 37,632 | |
| Total Income | 1,536,578 | 1,482,992 | 53,586 | 1,536,578 | 1,482,992 | 53,586 | 17,052,155 | 18,588,733 | 18,169,622 | 419,111 | GenEd budget based on 920, projection based on 936 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 18 20-60 and 63 >60 |
| Expenses | | | | | | | | | | | |
| Compensation | | | | | | | | | | | |
| 5100 Instructional Staff | 104,967 | 97,550 | 7,417 | 104,967 | 97,550 | 7,417 | 6,276,390 | 6,381,357 | 6,381,357 | - | Based on Budget |
| 5200 Non-Instructional Staff | 83,248 | 136,878 | (53,630) | 83,248 | 136,878 | (53,630) | 1,559,287 | 1,642,535 | 1,642,535 | - | Based on budget |
| 5300 Pupil Support | 21,490 | 76,606 | (55,117) | 21,490 | 76,606 | (55,117) | 897,786 | 919,276 | 919,276 | - | Based on budget |
| 5000 Compensation | 209,704 | 311,034 | (101,330) | 209,704 | 311,034 | (101,330) | 8,733,464 | 8,943,168 | 8,943,168 | - | Salary projections based on budget |
| 5400 Benefits | 67,813 | 136,783 | (68,970) | 67,813 | 136,783 | (68,970) | 1,547,049 | 1,614,863 | 1,641,398 | (26,536) | Based on budget |
| 6100 Administrative Expenses | 35,500 | 74,350 | (38,849) | 35,500 | 74,350 | (38,849) | 590,994 | 626,494 | 626,494 | - | |
| 6200 Professional Services | 30,918 | 70,792 | (39,874) | 30,918 | 70,792 | (39,874) | 899,557 | 930,475 | 930,475 | - | Based on budget |
| 6300 Professional Development | 2,695 | 4,550 | (1,855) | 2,695 | 4,550 | (1,855) | 167,405 | 170,100 | 170,100 | - | Based on budget |
| 6400 Marketing and Staff/Student Rec | 4,460 | 6,676 | (2,216) | 4,460 | 6,676 | (2,216) | 75,655 | 80,115 | 80,115 | - | Based on budget |
| 6500 Fundraising Expenses | - | 306 | (306) | - | 306 | (306) | 53,675 | 53,675 | 53,675 | - | Based on budget |
| 7100 Curriculum & Classroom Expenses | 853 | 27,301 | (26,448) | 853 | 27,301 | (26,448) | 388,835 | 389,688 | 389,688 | - | Based on budget |
| 8100 Facility | 209,137 | 364,905 | (155,767) | 209,137 | 364,905 | (155,767) | 4,173,918 | 4,383,055 | 4,383,055 | - | Based on budget |
| 8200 Technology/Communication Expens | 23,977 | 43,185 | (19,209) | 23,977 | 43,185 | (19,209) | 339,416 | 363,393 | 368,225 | (4,832) | Based on budget |
| 8800 Miscellaneous Expenses | - | 83 | (83) | - | 83 | (83) | 1,000 | 1,000 | 1,000 | - | |
| 8900 Depreciation Expense | - | - | - | - | - | - | 230,840 | 230,840 | 230,840 | - | |
| Total Expenses | 585,058 | 1,039,965 | (454,908) | 585,058 | 1,039,965 | (454,908) | 17,201,808 | 17,786,866 | 17,818,233 | (31,368) | |
| Net Income | 951,520 | 443,027 | 508,494 | 951,520 | 443,027 | 508,494 | (149,653) | 801,868 | 351,389 | 450,479 | |
| Capital Expenditures | | | | | | | | | | | |
| Furniture, Fixtures & Equipment | 5,681 | - | 5,681 | 5,681 | - | 5,681 | 4,319 | 10,000 | - | 10,000 | |
| Facility and Construction | - | - | - | - | - | - | - | - | - | - | |
| Website | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | 5,681 | - | 5,681 | 5,681 | - | 5,681 | 4,319 | 10,000 | - | 10,000 | |

**Challenge Prep Charter School
Cash Flow Projection as of July 31, 2020**

| | Annual Budget FY20-21 | August | September | October | November | December | January | February | March | April | May | June | July + Subsequent FY19-20 Items |
|--|--------------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------------------------|
| Beginning Cash Balance (Operating | 4,804,870 | 6,645,873 | 7,512,139 | 6,036,306 | 7,533,212 | 6,102,290 | 7,663,900 | 6,188,067 | 7,684,973 | 6,204,416 | 7,703,422 | 6,229,689 | 4,755,956 |
| Projected Cash Receipts from Operations (below) | 18,169,622 | 2,972,739 | - | 2,972,739 | 44,911 | 3,037,442 | - | 2,972,739 | - | 2,972,739 | - | (0) | 182,775 |
| Projected Cash Disbursements from Operations (below) | (17,818,233) | (1,221,251) | (1,475,833) | (1,475,833) | (1,475,833) | (1,475,833) | (1,475,833) | (1,475,833) | (1,480,558) | (1,473,733) | (1,473,733) | (1,473,733) | (834,250) |
| Net Cash from Operations | 351,389 | 1,751,488 | (1,475,833) | 1,496,906 | (1,430,922) | 1,561,609 | (1,475,833) | 1,496,906 | (1,480,558) | 1,499,006 | (1,473,733) | (1,473,733) | (651,475) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | - | (880,904) | - | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditures (below) | - | (4,319) | - | - | - | - | - | - | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PPP Loan Payable | - | - | - | - | - | - | - | - | - | - | - | - | (1,792,512) |
| PPP Loan Interest Payable | - | - | - | - | - | - | - | - | - | - | - | - | (1,494) |
| Ending Cash Balance (Operating Account) | 5,156,259 | 7,512,139 | 6,036,306 | 7,533,212 | 6,102,290 | 7,663,900 | 6,188,067 | 7,684,973 | 6,204,416 | 7,703,422 | 6,229,689 | 4,755,956 | 2,310,475 |
| Other Cash Accounts (Net of Transfers) | 75,354 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 | 81,639 |
| Total Cash (All Accounts) | 5,231,613 | 7,593,777 | 6,117,944 | 7,614,851 | 6,183,929 | 7,745,539 | 6,269,706 | 7,766,612 | 6,286,054 | 7,785,061 | 6,311,328 | 4,837,595 | 2,392,114 |

Challenge Prep Charter School
Balance Sheet
YTD as of July 31, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 6,648,766 | |
| 1002 HSBC Checking - 0852 | 7,260 | |
| 1003 HSBC Checking - 0879 | (2,893) | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,502 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | \$ 6,727,512 | |
| Total Bank Accounts | \$ 6,727,512 | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 299,063 | |
| 1200 Other Receivables - Salary Advance | (704) | |
| Total Accounts Receivable | \$ 298,359 | |
| Other current assets | | |
| 1300 Prepaid Expenses | 165,860 | |
| 1301 Prepaid Insurance | 111,570 | |
| 1310 Prepaid Rent | 329,510 | |
| Total Other current assets | \$ 606,940 | |
| Total Current Assets | \$ 7,632,811 | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 294,680 | |
| 1512 Classroom Furniture | 360,222 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | \$ 56,983 | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 44,217 | |
| Total 1500 Furniture, Fixtures & Equipment | 1,015,558 | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 110,000 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | \$ 7,500 | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 818,375 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | 1,536,741 | |
| 1610 Website | 11,000 | |
| Total 1610 Website | \$ 11,000 | |
| 1700 Accumulated Depreciation & Amortization | | |
| 1710 Accumulated Depreciation | (1,139,054) | |

Challenge Prep Charter School
Balance Sheet
YTD as of July 31, 2020

| | Total | Comments |
|---|-----------------------|-----------------|
| 1750 Accumulated Amortization | (7,211) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (1,146,265) | |
| Total Fixed Assets | \$ 1,417,035 | |
| Other Assets | | |
| 1800 Security Deposits | 414,624 | |
| Total Other Assets | \$ 414,624 | |
| TOTAL ASSETS | \$ 9,464,470 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 603,745 | |
| Total Accounts Payable | \$ 603,745 | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | 221,772 | |
| 2301 Accrued Expenses | 55,387 | |
| 2303 Accrued Interest - PPP | 1,494 | |
| 2400 Unearned/Deferred Revenue | 1,504,857 | |
| Total Other Current Liabilities | \$ 3,576,021 | |
| Total Current Liabilities | \$ 4,179,766 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,476,400 | |
| Total Long-Term Liabilities | \$ 2,476,400 | |
| Total Liabilities | \$ 6,656,166 | |
| Equity | | |
| 3100 Retained Earnings | 1,856,784 | |
| Net Income | 951,520 | |
| Total Equity | \$ 2,808,304 | |
| TOTAL LIABILITIES AND EQUITY | \$ 9,464,470 | |

Challenge Prep Charter School
Statement of Cash Flows
YTD as of July 31, 2020

| | Total | Comments |
|---|-----------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 951,520 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | - | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 340 | |
| 1300 Prepaid Expenses | (130,563) | |
| 1301 Prepaid Insurance | (111,570) | |
| 1310 Prepaid Rent | 10,037 | |
| 2301 Accrued Expenses | (61,451) | |
| INVESTING ACTIVITIES | | |
| 1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment | (5,681) | |
| 1512 Furniture, Fixtures & Equipment:Classroom Furniture | - | |
| 1513 Furniture, Fixtures & Equipment:Office Furniture | - | |
| 1515 Furniture, Fixtures & Equipment:Computer Software | - | |
| 1540 Facility and Construction:Leasehold Improvements | - | |
| 1800 Security Deposits | - | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | 1,847,288 | |
| Cash at beginning of period | \$ 4,880,224 | |
| Total Cash at beginning of period | \$ 4,880,224 | |
| Cash at end of period | \$ 6,727,511.66 | |



Attachment #6

| Current Employees | Vacancies |
|-------------------|-----------|
| 132 | 3 |

| Campus | Current | Vacancies | New Hires |
|--------------------|---------|-----------|-----------|
| Elementary School | 73 | 1 | - |
| Middle School | 44 | 1 | 4 |
| High School | 7 | 1 | 1 |
| Network Operations | 8 | 0 | 2 |

| New Hires | Position |
|-----------------------|--|
| Pomarico, Brittany | 7th Grade Teacher Assistant - ELA |
| Arcila, Maria | MS Spanish Teacher |
| Campbell, Eleni | 7th Grade Teacher - Math |
| Merrell, Scott | 9th Grade Teacher - Math |
| Umana Valle, Patricia | 8th Grade Teacher - Science |
| Russell, Danale | School Nurse Liaison * |
| Richards, Tameeka | Director of Pupil Personnel Services * |

Please note, this position is not in the FY21 Board approved budget

Please note, this position is not in the FY21 Board approved budget

| Vacancies |
|------------------|
| Custodian |
| MS SETTS Teacher |
| HS CTE Teacher |



2020-21 School Year Board Meeting #3 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #3 at 6:30 PM on September 16, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair appointed Gertrudis Hernandez as Secretary Pro Tem due to the absence of Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Dr. Michelle Daniel-Robertson, Linda Plummer, Andrew Barnes and Gertrudis Hernandez

Members absent: Karon McFarlane

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #2 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the opening of the 2020-21 School Year. He additionally, shared information of the COVID-19 preparations at all of the Challenge building sites for the in-person attendance of scholars scheduled for October 5, 2020 for grades K-2, October 19, 2020 for grades 3-5 and October 28, 2020 for grades 6-9.



Dr. Mullings also shared information on the progress of the High School Back Building that will be used for the 9th grade, which is now scheduled for being turned over to Challenge in mid-October 2020.

Dr. Mullings led the Board through a discussion about the Parent/Guardian Survey and the current results to date of the responses and feelings of the parents/guardians concerning the options of their scholars returning in-person or opting for their scholars to take the remote learning option. It was noted that the parents/guardians that have not responded as of the date of this meeting of the Board will be contracted to complete the survey.

It was noted that a Special Called Meeting of the Board may be necessary between now and the scheduled in-person date of October 5, 2020 for the K-2 grades to return to the 710 Hartman Lane, Far Rockaway, NY facility. The purpose of the meeting will be to potential adjust the dates for in-person learning.

Following discussion, the report was received with appreciation.

4. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #7]. The report was received with appreciation.
10. The Chair called for the August 2020 Financial Report [Attachment #8].
Following discussion and review, the report was received by common consent.
11. The Chair called for the presentation of the 2020-21 September Personnel Report by Eunice Armstrong, Director of Finance [Attachment #9]. It was noted that no



new personnel were hired since the last Board meeting. The report was received by common consent.

12. The Chair called upon the CEO and Dr. Michael Estep for the presentation of the proposed CPCS Privacy and Security for Student Data and Teacher and Principal Data Policy [Attachment #10]. Following discussion, a motion was made by Dr. Michelle Daniel-Robertson with a second from Gertrudis Hernandez that the policy be adopted as presented. The motion carried unanimously.

The meeting adjourned by common consent at 7:15 PM.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Gertrudis Hernandez", is written over a horizontal line.

Gertrudis Hernandez
Secretary Pro Tem



ATTACHMENT #1

CPCS

2020-21 School Year

Board Meeting #2

Minutes



2020-21 School Year Board Meeting #2 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #2 at 6:30 PM on August 19, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Karon McFarlane, Dr. Michelle Daniel-Robertson, and Linda Plummer

Members absent: Andrew Barnes and Gertrudis Hernandez

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #1 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the 2019-20 Audit Planning Communication Presentation [Attachment #2]. The presentation was presented by PKF O’Connor Davies representatives Joseph Ciorciari, Supervisor and James Mercaldo, CPA Senior Associate. Representatives from Charter School Business Management – Donna Webster, Associate Director and Raymond Alston, Finance Manager were also present. Following discussion, the report was received by common consent.



4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the Reopening Plan V4 for the 2020-21 School Year [Attachment #3]. This edition includes added information about “CPCS Contact Tracing Support” and the “CPCS COVID-19 Testing Plan”. Dr. Mullings also shared information about the three recent Town Hall Meetings for Parents/Guardians (via ZOOM) and the All Staff COVID-19 Meeting (via ZOOM). Each Town Hall/Meeting covered the various aspects of the Reopening Plan.

Dr. Mullings informed the Board about the All Staff PreService/Professional Development Week (August 17-21, 2020). The Staff received Health and Safety training during the first two days of the week. On Tuesday, August 18, 2020 a special presentation was given on the subject of “COVID-19: School, Masks, and Hand Hygiene” by Dr. Panagis Galiatsatos (a.k.a Dr. G) of the Johns Hopkins School of Medicine.

Dr. Mullings noted that Challenge is partnering with the Johns Hopkins School of Medicine on providing training for the Greater Far Rockaway area residents, CPCS parents and staff about COVID-19. The first event will be a Back to School Forum – “Empowering You with Information: COVID-19 & Your Child” on August 25, 2020 [Attachment #4]. The presentation will be made by Dr. Panagis Galiatsatos (a.k.a Dr. G) of the Johns Hopkins School of Medicine. Additional sponsors and presenters are: Gregory W. Meeks, U.S. Representative, New York 5th District and Donovan Richards, NYC Councilman and Queens Borough President Elect.

Dr. Mullings gave an update on the partnership with St. John’s Episcopal Hospital. COVID-19 parent/guardian training events are scheduled for September in time for the K-2 scholars return to the 710 Hartman Lane site on October 5, 2020. He noted that grades 3-5 will return on October 19, 2020 and 6-9 grades on October 28, 2020. St. John’s has also committed to provide 200 Chromebooks to Challenge for our scholars.

Dr. Mullings added that all scholars will return to school on Monday, August 24, 2020 via remote learning at all grade levels. In preparation for staff returning to the current three sites, each were deep cleaned and disinfected the first week of August. PPE materials have arrived in large quantities as well the temperature scanning equipment. Each site is being equipped with Electrostatic Disinfectant Cleaners.

Following discussion, the report was received with appreciation.



5. The Chair called for the July 2020 Financial Report [Attachment #5]. Following review, the report was received by common consent.

6. The Chair called for the presentation of the 2020-21 August Personnel report [Attachment #6]. Karon McFarlane moved approval of 2020-21 contracts for all listed on the report with a second from Linda Plummer. The motion carried unanimously.

The meeting adjourned by common consent at 7:25 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



Attachment #2



Senior Director of Teaching and Learning
September 2020 Board Report
 (Covering August 24, 2020-September 11, 2020)
Kentia Coreus

2020-21 Scholar Enrollment

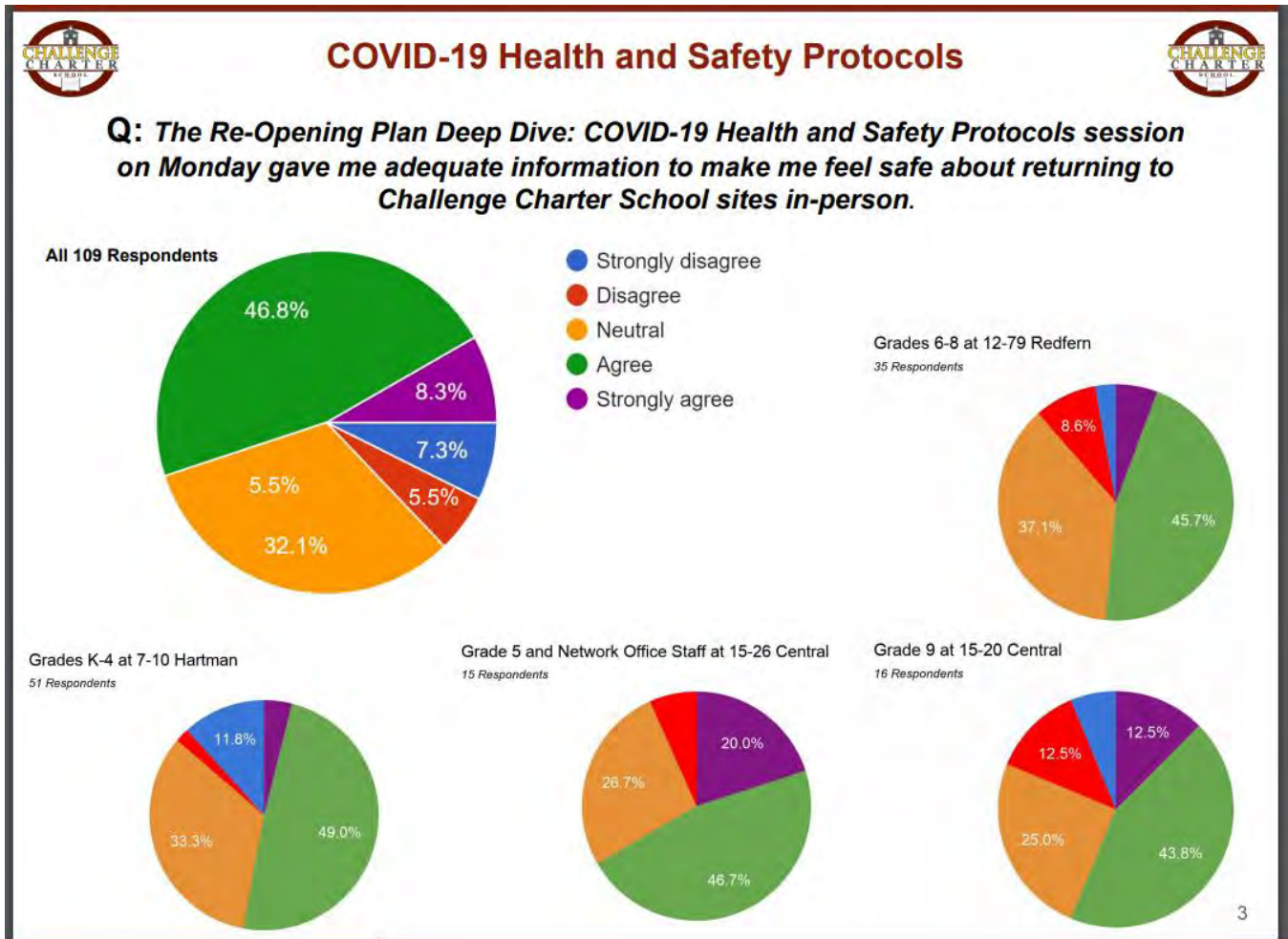
| Current Enrollment | 910 scholars (as of September 11, 2020) | |
|--------------------|--|---------------------------------------|
| Grade | Number of scholars | Notes (where applicable) |
| K | 112 | No additional applications currently. |
| 1 | 120 | |
| 2 | 98 | One seat offer pending acceptance. |
| 3 | 96 | Two seat offers pending acceptance. |
| 4 | 97 | One seat offer pending acceptance. |
| 5 | 102 | |
| 6 | 71 | |
| 7 | 81 | |
| 8 | 78 | One seat offer pending acceptance. |
| 9 | 55 | No additional applications currently. |
| TOTAL | 910 | |

Staff Development

The Senior Director of Teaching and Learning collaborated with key team members to design and execute the network preservice staff development sessions during the week of August 17, 2020. Sessions were facilitated by both internal and external facilitators and covered a variety of topics (COVID, SEL, Academic, etc.). Principals designed key site-specific sessions. An excerpt of the calendar is attached to this report. Staff will be further supported during half-day PD Fridays using both internal and external facilitators.

Staff Response to COVID-10 Health and Safety Training

As part of preservice week, Challenge held two sessions related to COVID-19 Health and Safety protocols after which, all staff members were asked to complete a survey. Complete survey results were shared with the senior leadership team on September 8, 2020. The following chart summarizes staff responses to the following question: *The Re-Opening Plan Deep Dive: COVID-19 Health and Safety Protocols session on Monday gave me adequate information to make me feel safe about returning to Challenge Charter School sites in-person (Scale: strongly disagree, disagree, neutral, agree, strongly agree).*



Curriculum Development and SEM Implementation at Hartman

Challenge has contracted with Educators for Success to support a yearlong curriculum development plan aimed at:

1. Training teachers in guided reading and differentiated instruction.
2. Training school leadership and curriculum development teams in unpacking Next Generation standards and writing new units of study to be implemented in January 2021.
3. Supporting school leadership with supervising the implementation of guided reading, small-group instruction, and curriculum.
4. Implementing core components of the Schoolwide Enrichment Model (SEM).

SEM Implementation at CCMS and CCHS

The contract with Educators for Success is also aimed at supporting the implementation of key components of SEM at CCMS and CCHS. One consultant will also focus on supporting the Special Education program at all sites.

Focus Areas for the First 30 Days of School (through October 7, 2020)

The following focus areas were established to provide principals with guidance on where to prioritize beginning of year efforts as Challenge launches an historic school year. The list was informed by the NYSED Reopening guidelines and by AASA's Guidelines for Reopening Schools; and is specific to our current remote learning environment.

1. Social-Emotional Well-Being of Students
 - Building strong relationships with students (“Transcending the Technology”)
 - Daily check-ins for students with the highest needs
 - Advisory/house programming (SEL)
 - Maintaining accurate attendance records and following up on “no show” students
2. Social-Emotional Well-Being of Adults
 - SEL related professional learning
 - One-to-one check-ins
 - Health and safety training
 - Wellness Activities
3. Family and Community Engagement
 - Building strong relationships with families & community
 - Family/Community Town Halls
 - Back-to-School Family Orientation
 - Student Intervention Parent Meetings
 - Securing correct contact information
 - Informal school-parent communication (emails, texts, calls, etc.)
4. Digital Access and Equity
 - Devices (Chromebooks)
 - Connectivity (Hotspots)
 - Access to Tech Help
 - Staff Tech Training
 - Student and Family Tech Training
5. Launching the (Remote) Educational Program
 - Google Classrooms/Schoology
 - Procuring Digital Curricula and Tools
 - Demonstrating responsiveness and flexibility by making adjustments to the program/schedule where needed
6. Professional Learning Opportunities
 - Half-Day Friday PD Days (sessions led by both internal and external facilitators)
 - The Collaborative for Inclusive Education
 - OTIS for Educators (Self-Paced)
 - PowerSchool (Self-Paced)
7. Preparing for Hybrid Learning
 - Remote-only survey data review and follow-up outreach
 - Model Classroom set-up
 - Hybrid Learning Family Orientations

Preparing for Hybrid Learning

Below is an excerpt of our DRAFT Hybrid Launch project plan.

| Challenge: Return to Buildings Project Plan- Hartman (TARGET DATE: October 5, 2020) | | |
|--|--|-----------------------------------|
| Due Date | Task | Person/s Responsible |
| Immediately | Create Hybrid Scheduling Outreach script and begin outreach | Principals |
| By September 16 | Collect and review data regarding staff responses to health and safety survey | Senior Leadership Team |
| By September 17 | Submit draft of needed documents for review and approval | COVID Coordinators |
| By September 22 | Approve needed documents | Dr. Mullings |
| By September 21 | Conduct Hybrid Scheduling Outreach (after reviewing Remote-Only survey results) | Principals |
| By September 21 | Complete building deep cleaning, disinfection, and sanitizing | OPS |
| By September 21 | Respond to staff health and safety concerns | Senior Leadership Team |
| By September 24 | Complete all building preparation tasks | |
| September 24 | Facilitate K-2 Hybrid Learning Parent Orientation #1 | Principals/Communications |
| September 25 | Conduct K-2 Return to building staff practice (Train, provide PPE and cleaning supplies) | Principals/COVID Coordinators/OPS |
| September 29 | Families receive B2B Guide | Principals/Communications |
| October 1 | Facilitate K-2 Hybrid Learning Parent Orientation #2 | Principals/Communications |
| October 5 | Hybrid Learning begins for Grades K-2 | Principals/COVID Coordinators/OPS |
| October 8 | Facilitate 3-5 Hybrid Learning Parent Orientation #1 | Principals/Communications |
| October 9 | Conduct 3-5 Return to building staff practice (Train, provide PPE and cleaning supplies) | Principals/COVID Coordinators/OPS |
| October 15 | Facilitate 3-5 Hybrid Learning Parent Orientation #2 | Principals/Communications |
| October 19 | Hybrid Learning begins for Grades 3-5 | Principals/COVID Coordinators/OPS |

COVID-19 Response and Ongoing Tasks

- Read and disseminate guidance from NYSED and NYCDOE Charter Office.
- Connect with external school leaders to share/collect ideas for supporting students and staff.
- Provide guidelines for implementing academic component of CPCS' Reopening Plan.
- Conduct check-ins with principals and staff.
- Attend weekly webinars with the New York State Charter Association. Information is provided by the Board of Regents and all three NYS charter authorizers.
- Participate in regular calls/correspondence with members of the senior leadership team.

Vacancies

CPCS currently has one teacher assistant vacancy. CCMS has a SETTS teacher vacancy and CCHS has a science teacher vacancy.



Challenge Charter School

2020-21 Pre-Service Professional Development Calendar
August 17-August 21 (8:00am-4:00pm)

As of August 17, 2020

| |
|--|
| Network-wide - All staff required |
| School Site-Specific (K-5, 6-8, 9) (Details will be shared by principals.) |
| Instructional Staff K-9 |
| Education Technology Focus K-9 |
| SEL Focus K-9 |
| HR Focus K-9 |

| MONDAY-August 17 | TUESDAY- August 18 | WEDNESDAY-August 19 | THURSDAY-August 20 | FRIDAY- August 21 |
|---|---|---|---|---|
| <p>8:00-8:45</p> <p>New! Read 2020-21 Preservice Staff Guidance & Expectations</p> <p>Pre-Work: Read Challenge's Reopening Plan (V4_Aug. 15). Pages 1-23 will be reviewed in today's Deep Dive. Required by all</p> <p>[HR] New Staff Benefits Presentation E. Armstrong Link will be sent New staff only</p> | <p>8:00-9:00</p> <p>Pre-Work: View Dr. Galiatsatos' TED Talk (11 minutes) Required by all</p> <p>Read A Bird's Eye View. Introduction to the Schoolwide Enrichment Model (SEM) Required by all</p> <p>Read SEM case study and complete task Required: K-9 instructional staff</p> | <p>8:30-9:00</p> <p>[HR] All Staff AFLAC Presentation via Zoom with Jill Rappaport Required by all Zoom Link Meeting ID: 811 5745 0857 Moderator: E. Armstrong</p> <p>If you want to have a one-on-one, make an appointment via Calendly linked here. Jill Rappaport jill_rappaport@us.aflac.com (646) 694 - 9398</p> <p>Pre-Work: In preparation for tomorrow's TTP workshop, please look for an artifact/item that is connected to a special talent or special experience you've had. Required: K-9 instructional staff</p> | <p>8:00-9:00</p> <p>[HR] Individual AFLAC Appointments via Calendly Individual Appointments</p> <p>Pre-Work: -Complete interest survey by August 20, 2020. All results will be shared with staff tomorrow morning. Required: K-9 instructional staff</p> <p>-Be sure to have your artifact/item. You will be asked to display/share it during today's SEM workshop. Required: K-9 instructional staff</p> | <p>8:00-9:00</p> <p>[HR] Sexual Harassment Training-RESCHEDULED- ADP is experiencing technical difficulties in the eLearning module resulting in the training unable to be assigned to employees. Please be on the lookout for an email at a later date. Required by all Moderator: N/A</p> <p>Pre-Work: -Watch Enrichment Clusters video. presentation by Dr. Sally Reis. Required: K-9 instructional staff</p> <p>-Read Things You Can Do to "Academicize" the Content of Your Enrichment Clusters: A Case Study here. Required: K-9 instructional staff</p> <p>- If you received the Enrichment Clusters text already, read Chapters 3 and 4.</p> <p>-Watch Curriculum Compacting video. 6-9 instructional staff -Read Curriculum Compacting article. 6-9 instructional staff -Review Curriculum Compacting Tool (Wiki page). 6-9 instructional staff -Read Eight Steps to Curriculum Compacting here. 6-9 instructional staff</p> |
| <p>8:50-10:00</p> <p>Opening Watch video.</p> <ul style="list-style-type: none"> Welcome remarks, Dr. Mullings (15) New staff and updated roles, E. Armstrong (10) SEL Activity, T. Richards (30) Communications Updates, K. Messer (15) <p>Required by all Zoom Link Meeting ID: 817 3124 1608 Tech Support: D. Richardson Moderator: K. Coreus</p> | <p>9:00-10:00</p> <p><i>Dr. Estep opens</i> <i>Dr. Mullings to introduce Dr. G</i> COVID-19: School, Masks, and Hand Hygiene Watch video. Dr. Panagis Galiatsatos (a.k.a Dr. G) Johns Hopkins School of Medicine Required by all Zoom Link Meeting ID: 817 3124 1608 Tech Support: D. Richardson Moderator: M. Estep</p> | <p>9:00-10:00</p> <p>[HR] All Staff Employee Updates and Policies Presentation via Zoom E. Armstrong Required by all Zoom Link Meeting ID: 811 5745 0857 Tech Support: D. Richardson Moderator: K. Bruce</p> | <p>8:45-11:45</p> <p>K-9 Support Staff Training T. Richards K-9 Social Workers and Guidance Counselors Zoom Link Meeting ID: 853 6672 1879 Breakout rooms will be assigned Tech Support: D. Richardson</p> | <p>9:00-10:05</p> <p>CCMS/CCHS: Curriculum Compacting Watch video. Quatrano, Spataro, and Teicher-Fahrbach 6-9 instructional staff Zoom Link Meeting ID: 858 0972 6465 Breakout rooms will be assigned Tech Support: D. Richardson Assign Break-out Rooms: A. Samuels</p> <p>CPCS: Independent Schology Course w/Grade Teams K-5 staff Moderator:</p> |
| <p>10:00-10:15</p> <p>Overview of the week and review of expectations. Introduction to F. San Felice. K. Coreus Required by all Zoom Link Meeting ID: 817 3124 1608 Moderator: M. Estep</p> | <p>10:00-10:15</p> <p>Complete Health and Safety Survey linked here Required by all</p> | <p>10:00-10:30</p> <p>[HR] All Staff EQUITABLE Presentation with Rochelle Forster. Link will be provided Required by all Moderator: E. Armstrong</p> | <p>10:15-11:30</p> <p>SEM: The Total Talent Portfolio (TTP) Quatrano & Spataro Required: K-9 instructional staff Zoom Link Meeting ID: 865 7194 7241 Breakout rooms will be assigned Tech Support: J. Mullings</p> | <p>10:15-11:30</p> <p>SEM: Launching Enrichment Clusters Watch video. Quatrano & Spataro Required: K-9 instructional staff Zoom Link Meeting ID: 858 0972 6465 Breakout rooms will be assigned Tech Support: D. Richardson Assign Break-out Rooms: D. Richardson and A. Samuels</p> |
| <p>10:15-11:15</p> <p>Re-Opening Plan Deep Dive: COVID-19 Health and Safety Protocols Watch video. F. San Felice Required by all Zoom Link Meeting ID: 817 3124 1608</p> | <p>10:15-10:45</p> <p>Teaching and Learning Overview Watch video. Griffin & Gordon on behalf of K. Coreus Required by all Zoom Link Meeting ID: 817 3124 1608</p> | <p>10:30-11:30</p> <p>CCMS/CCHS: Teacher Evaluations and Observations - Danielson Domains in Focus:P1 M. Mondesir-Gordon 6-9 instructional staff Moderator: A. Samuels</p> | | |

HR/Finance - Additional Details

- August 14- New Staff Onboarding (By appointment, includes laptop pick-up)
- Appointments with AFLAC representative (20 mins)
- Appointments with Rochelle, Equitable (formerly AXA) representative (20 mins)



Challenge Charter School

2020-21 Pre-Service Professional Development Calendar
August 17-August 21 (8:00am-4:00pm)

As of August 17, 2020

| |
|--|
| Network-wide - All staff required |
| School Site-Specific (K-5, 6-8, 9) (Details will be shared by principals.) |
| Instructional Staff K-9 |
| Education Technology Focus K-9 |
| SEL Focus K-9 |
| HR Focus K-9 |

| MONDAY-August 17 | TUESDAY- August 18 | WEDNESDAY-August 19 | THURSDAY-August 20 | FRIDAY- August 21 |
|--|--|---|--|--|
| Tech Support: D. Richardson Moderator: M. Estep | Tech Support: D. Richardson Moderator: Dr. S. Lyle 10:45-11:15 Social-Emotional Learning Overview Watch video . T. Richards Required: K-9 school staff Zoom Link Meeting ID: 817 3124 1608 Tech Support: D. Richardson Moderator: Dr. S. Lyle | CPCS: Grade Team Meetings K-5 staff | | |
| 11:45-12:45 Lunch Break | 11:15-11:30 15-minute Break | 11:30-12:30 Lunch Break | 11:30-12:30 Lunch Break | 11:30-12:30 Lunch Break |
| 12:45-4:00 CCMS/CCHS: Remote Learning Plan - Launching the School Year M. Mondesir-Gordon 6-9 - All staff Moderator: A. Samuels 12:45-1:45 CPCS: Launching the School Year- The First 25 Days N. Griffin K-5 staff Zoom LINK Meeting ID: 88318771578 Moderator: Mrs. James Tech Support: Mr. Megie | 11:30-12:30 SEM: A Case Study and Introduction Watch video . Quatrano & Spataro Required: K-9 instructional staff Zoom Link Meeting ID: 817 3124 1608 Breakout rooms will be assigned Tech Support: D. Richardson Access the on-the-spot resource HERE. 12:30-1:30 Lunch Break | 12:30-3:30 PowerTeacher Pro Training A. Bakke, Professional Learning Coach Link will be provided Select staff: Group 1 Moderator: A. Samuels 12:30-3:30 K-9 Support Staff Training Via Zoom T. Richards K-9 Social Workers and Guidance Counselors Zoom Link Meeting ID: 853 6672 1879 Breakout rooms will be assigned Tech Support: D. Richardson & J. Mullings 12:30 - 1:30 CCHS Founding Staff Meeting M. Mondesir-Gordon Grade 9 Instructional Staff Moderator: Dr.Lyle | 12:30-3:30 PowerTeacher Pro Training A. Bakke, Professional Learning Coach Zoom Link K-9 Instructional staff Moderator: A. Samuels | 12:30-1:30 CCMS/CCHS: Curriculum and Instruction C. Bryson and M. Litos 6-9 instructional staff Moderator: A. Samuels CPCS: SPED/ SEL Part 1 Zadok, Harris, Anglin K-5 staff Moderator: Ms.Griffin K-5 staff Join Zoom Meeting Link ID: 84926781396 |
| 1:45-2:00 15-minute Break CPCS- BREAK - 1:30-1:40 | 1:45-3:00 CCMS/CCHS: Culture and Scholar Onboarding M. Sonnichsen 6-9 - All staff Moderator: Ms. Vaughn 1:45-3:00 CPCS: Collaborative Teaching and Learning During Remote Learning J. Shepherd K-5 staff Join Zoom Meeting ID: 83113202065 Moderator: Ms. Griffin 3:00-3:30 CPCS: Creating an Interactive Google Classroom N.Griffin K-5 staff Zoom Link - Join Zoom Meeting ID: 83113202065 Moderator: Mrs. James | 12:30-3:30 Self-Paced PowerSchool Customer Education Campus (CEC) Asynchronous Learning All remaining K-9 staff | | 1:30-2:30 CCMS/CCHS: SPED Session 1 M. Litos, C. Bryson, and Dr. S. Lyle 6-9 - All staff Moderator: A. Samuels CPCS: Staff Meeting K-5 - All staff Moderator: Mrs.James |
| 2:00-4:00 CPCS: Curriculum Scope for 2020-2021 | 3:00-4:00 CCMS/CCHS: Navigating 6-9 Digital Resources | 12:30-6:00 [HR] Individual AFLAC | | 2:30-4:00 CCMS/CCHS: Independent Work 6-9 - All staff Available Office Hours: Principal |

HR/Finance - Additional Details

- August 14- New Staff Onboarding (By appointment, includes laptop pick-up)
- Appointments with AFLAC representative (20 mins)
- Appointments with Rochelle, Equitable (formerly AXA) representative (20 mins)



Challenge Charter School

2020-21 Pre-Service Professional Development Calendar
August 17-August 21 (8:00am-4:00pm)

As of August 17, 2020

| |
|--|
| Network-wide - All staff required |
| School Site-Specific (K-5, 6-8, 9) (Details will be shared by principals.) |
| Instructional Staff K-9 |
| Education Technology Focus K-9 |
| SEL Focus K-9 |
| HR Focus K-9 |

| MONDAY-August 17 | TUESDAY- August 18 | WEDNESDAY-August 19 | THURSDAY-August 20 | FRIDAY- August 21 |
|---|---|--|--------------------|---|
| <p>N. Griffin C. Thomas J. Shepherd</p> <p>Zoom Link ID: 82044943705</p> <p>K-5 staff Moderator: Mrs. James Tech Support: Mr. Megie</p> <p>3:30-4:00 CPCS: Independent Work Time Office Hours: 3:30-4:15 Principal Griffin</p> | <p>A. Samuels 6-9 - All staff Moderator: Ms. S. Laing</p> <p>CCMS/CCHS: Tech Skills to Promote Digital Literacy A. Samuels 6-9 - All staff Moderator: Ms. S. Laing</p> <p>3:30-4:00</p> <p>CPCS: Independent Work Deliverables-</p> <p>Setting Up Google Classrooms; Wonders; GoMath and Writing City; Create your Classroom Charter K-5 staff</p> <p>(Rescheduled) ** ESL/EN/SETTS- Chrome Extensions to Support Struggling Readers SETTS/ENL/ ESL/ Reading Specialist Moderator: Ms. Griffin</p> | <p>Appointments via Calendly Individual Appointments</p> <p>[HR] Individual EQUITABLE Individual Appointments</p> <p>3:30-4:00</p> <p>PowerSchool CEC survey Required by all</p> | | <p>Mondesir-Gordon</p> <p>CPCS: Independent Work K-5- All staff Available Office Hours: Principal Griffin Moderator:</p> <p>2:00-6:00</p> <p>[HR] Individual AFLAC Appointments via Calendly Individual Appointments</p> |

HR/Finance - Additional Details

- August 14- New Staff Onboarding (By appointment, includes laptop pick-up)
- Appointments with AFLAC representative (20 mins)
- Appointments with Rochelle, Equitable (formerly AXA) representative (20 mins)



Attachment #3



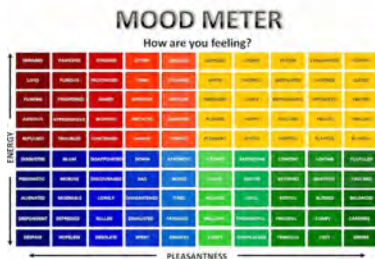
Ms. Nicole Griffin
Challenge Preparatory Charter School- Elementary
Principal Report
September 2020



Focus Areas for the First 30 Days of School

1. Social-Emotional Well-Being of Students

- Each day we start with a morning meeting. During that time, all teachers use the mood meter to launch the day. Teachers display the mood meter on a slide and scholars respond with an emotion or word.



-
- Scholars who exhibit or state words that are red flags are immediately directed to the guidance counselor or social worker.
- The guidance counselor and social worker meets with their mandated scholars from 12:30 pm- 4:00pm. Scholars who are at risk receive an immediate check-in.
- The SEL team provides 30 minute live lessons and activities at least twice a week to each grade.
- The SEL team created a pacing calendar infused with the character trait of the month.

| Month | Character Ed. Theme | Emotion of the week | SEL Concept |
|-----------|---------------------|--|---------------------------------|
| September | Responsibility | focused, fulfilled, exhilarating, anxious | Responsible decision making |
| October | Citizenship | excited, enthusiastic, disheartened, concerned | Responsible decision making |
| November | Kindness | cheerful, happy, joyful, pleased | Social Awareness/ Relationships |
| December | Forgiveness | thoughtful, peaceful, tranquil, blissful | Self Awareness |
| January | Integrity | proud, grateful, lonely, uneasy | Self awareness |
| February | Perseverance | motivated, energized, lively, fatigue | Relationship Skills |
| March | Tolerance | optimistic, inspired, loving, frustrated | Relationship Skills |
| April | Courage | calm, proud, frightened, nervous | Self awareness |
| May | Self Control | relaxed, balanced, tranquil, complacent | Self Management |
| June | Honesty | loving, humble, sad, worried | Self awareness |

- - They will now use the curriculum “Spread the Word” to support scholars socially and emotionally.
 - The first week of school was launching our Culture Institute. Scholars participated in a LIVE ZOOM with their teachers from 8:30 am- 9:00am and then again at 10:00am- 10:30am. The remainder of the time throughout the day was spent either through a video conference or phone call, 1:1. The instructors had the opportunity to get to know the scholar and families on a 1:1 basis. This helped alleviate the parents anxiety, the technology questions/issues that occurred and fostered trust.
 - Attendance- Attendance started on August 24, 2020 and was taken using an in-house attendance form. Attendance is submitted by 9:15am daily. By 10:00am, the attendance outreach team reaches out to the parents via phone, text or email. Because some of our scholars do not have a device, their attendance is taken during the 1:1 calls which are noted on the attendance log. Teachers have done a phenomenal job being the FIRST respondent of contacting scholars who was a no show the first two days of school. Scholars who were frequently absent from school were due to the lack of a device in the home.
 - At this time, the team did not have to make any home visits.
 - First virtual school assembly for school year 2020 was hosted on Friday, August 28th. Hosted by Principal Griffin, Mrs. Zadok, Mrs. Anglin, Mrs. M. Harris- The SEL TEAM
2. Social-Emotional Well-Being of Adults
- Just as the scholars use the MOOD METER, the adults uses the mood meter as well during daily team meetings.
 - Everyday, all admin has open office hours for 1:1 check ins. The week of September 28, 2020 starts our weekly scheduled check-ins with staff.
 - Wellness Activities- Dance-a Thon, yoga and breathing exercises were offered to staff

3. Family and Community Engagement

- Parent Virtual Town Hall K-5 meeting was held on 8/20/2020
 - Topic: Back to School Forum: Empowering You with Information.
 - Parent Newsletter- Parent Newsletters are sent out bi-weekly. The newsletter includes a video of the principal providing updates to families. Information about curriculum, assessments and health and wellness.
 - Due to the delayed arrival of devices, the majority of parents' questions and concerns revolved around devices.
- School parent communication- The parent outreach team conducted aggressive outreach to parents regarding email addresses and phone numbers. 92% of parents have provided CPCS with their email addresses and up-to-date phone numbers.
- Teachers use REMIND and or CLASS DOJO to keep parents informed
- CPCS uses SCHOOL MESSENGER and other social media platforms to keep parents informed and updated

4. Digital Access and Equity

- PowerSchool & Schoology are new systems being used by Challenge
 - Staff PowerTeacher Pro training was hosted on Wednesday, August 19th
 - Scholars attendance
 - Scholars biographical information
 - Report cards
- Chromebooks- Scholars in grades 3-5 all are equipped with a device. Some scholars continue to use their personal device as we await the arrival of our devices.
- Scholars in grades K-2 who have an IEP or express a need have been provided with a CPCS device. We continue aggressive outreach to families who are in need of a device based on our survey results. For those scholars who do not have a device, they receive a learning packet and a 15- 30 minute daily phone call(s) to provide support to the scholar and families.
- Connectivity (Hotspots)- We distributed 2 hotspots to families. We will continue to provide hotspots to those who express a need.
- Access to Tech Help- Staff who may need TECH help has done a phenomenal job by leaning on each other to first troubleshoot their concerns. If that fails, they send an email to the tech team to try to resolve the issue.
- Staff Tech Training- The principal provided staff training on Google tools such as Bitmoji to enhance classroom presentations. The technology team and lead tech

teachers will continue to provide training and support every Friday. The training will be scaffolded and include asynchronous as well as synchronous workshops.

- Student and Family Tech Training- The Family Engagement Coordinator will work with the PA and teachers to provide tech training for families of the various learning platforms we use.
5. Launching the (Remote) Educational Program
- Google Classrooms/Schoology- 5 of the 9 grades will use Google Classrooms as the remote platform. Grade 1 and one teacher from grade 3 will pilot Schoology
 - Digital Curricula includes:
 - EPIC (Used for scholars to read on level books independently)
 - NEWSELA (Used for scholars in grades 2-5) Current event articles, lexile leveled, with assignments
 - Keyboarding without Tears (Used for scholars in grades K-5) Scholars will learn how to keyboard and practice handwriting skills
 - i-Ready (Used for grades K-5) Personalized instruction for reading and math
 - Raz Kids- (Used for Intervention) Personalized reading instruction
 - Prodigy (Used for Intervention) Personalized math instruction
 - Digital Tools to Enhance Learning-
 - CLEVER
 - Google Meet Grid- allows the instructor to view all of the scholars in the class
 - Google Meet Breakout Room- allows teachers to provide small group instruction
 - Kami- Allows PDF and document annotation
 - Demonstrating responsiveness and flexibility by making adjustments to the program/schedule where needed- The first three days of school were ½ days. The elementary school designed a schedule to build in technology learning, parent support, teacher support and network support. Each afternoon was spent reaching out to families and staff 1:1.
 - On August 31, 2020 we started a schedule gradually including more time with live instruction as we realized the scholars and teachers needed more time both whole class and 1:1 learning about the various digital platforms we use.
6. Professional Learning Opportunities
- Staff virtual PD began online on August 17th
 - Full days of PD August 17th - August 21st
 - Half days of PD August 24th - August 28st
 - Continues every Friday from 1pm - 4:30pm

-
- The Collaborative for Inclusive Education- Monthly trainings for our staff, not just SPED certified teachers are provided through the collaborative
 - OTIS for Educators (Self-Paced)- teachers have the opportunity to improve their craft by taking classes through OTIS for educators
 - PowerSchool (Self-Paced)- teachers have the opportunity to learn this platform self-paced. The month of October includes deadline dates for classes to be completed.
7. Preparing for Hybrid Learning
- Remote-only survey data review and follow-up outreach- The Parent Outreach team continues to conduct outreach to parents who completed the survey as well as parents who have not completed the survey. The survey asks for those who will be remote ONLY for the first quarter. We want to make sure our numbers are accurate as it does affect in-person planning.
 - Model Classroom set-up
 - Hybrid Learning Family Orientations - K-2 will be held on October 1, 2020 and 3-5 will be held on October 8, 2020. Both orientations will be held webinar style and will be recorded.
 - The following will take place as we transition into hybrid learning. Scholars who are remote only will be in the “Virtual Academy” and scholars who are hybrid are in the “Hybrid Academy.”



Attachment #5



Director of Pupil Personnel Report

September 2020

Covid-19 Coordinator

- Provided information to the Principals regarding the COVID BRT and how this will look in their buildings. Ms. Griffin began to create how the activated BRT team would look in her building. Next week I will review the same information with MS/HS Principal Gordon, and she will decide how this would look within her buildings.
- Providing the new DOE health screening link to Principals to provide to their staff members. Staff will log in as a guest and receive a completed screen shot for building entry. This screen shot is valid for 24 hours.
- Communicated with Mrs. Lynch regarding appropriate PPE for the BRT members that will be in close contact with the individual identified as having COVID-19 like symptoms. This includes a N95 respirator, gloves, gowns, and face shields or goggles.
- Shared the daily screening link with the Family Engagement Counselors as well to include in their family communication document
- Attend weekly DOE/DOH meetings and the most important thing now is ensuring staff are prepared for the scholars and families are informed of the procedures. They described having staff coming in early to practice arrival/dismissal, and other protocols like activation of the BRT team.
- John Hopkins collaboration questionnaire was filled out, and I'm awaiting a response for the start of the children sessions to take place.

Pupil Personnel Director

- Bi-weekly check-in's with SST's for continuous support in the following areas:
 1. Aligning SEL strategies and supports for teachers around implementation of the mood meter that allow scholars to check-in with how they are feeling, why they are feeling that way, how the feeling is affecting their facial expressions and or actions, and if they want to remain with this feeling or shift with using their strategies. This strategy is aligned to the self-awareness core competency
 2. SST will begin the feelings word of the week, to expand scholars emotional vocabulary and increase their overall emotional intelligence
 3. SST members were provided with resources to support teacher with implementing the mood meter. We will introduce a new strategy each month and align with the new advisory program Inner Visions for Middle School and Spread the Word for K-5 graders

4. Began the 1:1's with SST members where we focus on professional development
5. Created and shared a Suicidal Ideation protocol with both school sites, to provide step by step support to the SST teams if and when a scholar has suicidal thoughts
6. Lead the SST with creating a school-wide behavior referral process, to have accurate data on behavior needs.
7. The SST is in the beginning stages of brainstorming a school-wide initiative to support staff as well as scholars in creating a strong and resilient school community.
8. The leadership is in the beginning stages of implementing a school-wide advisory program.

Family Engagement Coordinators

1. Will create a balanced family engagement calendar that includes tech support opportunities (both schools), curriculum nights (middle school), they will also provide social emotional support to families to support the anxiety many are feeling as in-school instruction approaches.
2. FEC concerns- This is still being worked out.
Parents that selected in-person instruction need arrival/dismissal (What is this going to look like?), class set-up information as soon as possible to lessen anxiety and to prepare for the first day of school.



Attachment #6



Challenge Charter School

Communications Report - Sept. 2020

fr: Kim Messer, Director of Communications

Family and Staff Communication

We continued to release information on Back to School and Reopening throughout the past few weeks, hosting live Town Halls and events to keep families informed.

We hosted 3 **Family Town Halls via Zoom Webinar**

On August 6th: General Reopening

On August 11th: Health & Safety

On August 13th: Teaching and Social/Emotional Well-being

We also hosted a **Staff Meeting via Zoom on Reopening** on August 13th

On August 25th, we hosted a special webinar featuring Dr. G from Johns Hopkins University School of Medicine on **COVID-19 and Your Child: Back to School Forum**

Websites Updates/Plans

Challenge Charter High School site was launched. Back to school information posted for families. Still needs more curriculum info and other CTE/Early college details as they become available. <https://challengecharterhighschool.org/>

Reopening page was developed to house all of our required plans and Town Hall videos at: <https://challengecharterschools.org/reopening>

We are using one central "district" calendar with the limited activities and events this year.

Marketing

Schneps Media ads online and across 3 English and Spanish papers continue. Application 2021-22 campaign start date TBD.

Ongoing

Development of a comprehensive Crisis Communications Plan is underway; analyzing possible merge of Facebook pages; branding issues such as letterhead to do.



Attachment #7



Rev. Dr. Les Mullings, Founder/CEO

September 14, 2020

Re: September 14, 2020 Operations Report

By: Venessa Lynch, Director of Operations

I. Facilities

- Hartman deep clean scheduled for week ending 9/18
- 15-26 Central deep clean scheduled for week ending 10/9
- Redfern deep clean scheduled for week ending 10/16
- 15-20 Central clean scheduled for 10/16

II. COVID 19 Preparation

- Custodian cleaning training scheduled for 9-30
- Model classroom have been created have been set up for both ES and MS to see what the options are
- PPE have been ordered and are coming in
- Signage have been ordered and will placed in their perspective areas after the deep clean

III. Health

- Nurses have been confirmed for ES site and MS
- A Nurse has been hired for 5th grade and 9th grade
- ES Nurse has reported to begin preparing for reopen
- MS Nurse will report closer to date of reopen
- 5th and 9th grade nurse has been working with operations to ensure she has everything needed to set up the nurse office at 1526 Central

IV. Transportation

- At this time we are still waiting on guidance from OPT regarding whether or not we will have school buses. They have provided with metro cards in the meantime.

V. School Foods

- School foods have been confirmed and will report closer to DOE's open date to set up. Hartman Ln will be distribution site.

Challenge Preparatory Charter School, K-5

Nicole Griffin, K-5 Principal

710 Hartman Lane, Far Rocka Way, NY 11691

Phone: 718-327-1352

Email: ngriffin@challengecharterschools.org

www.challengeprepcharter.org

Challenge Charter Schools

Rev. Dr. Les Mullings, Founder/CEO

710 Hartman Lane, Far Rockaway, NY 11691

Phone: 718-327-1352

Email: lsmullings@challengecharterschools.org

www.challengecharterschools.org

Challenge Charter Middle School, 6-8

Mavgar Mondesir-Gordon, 6-8 Principal

1526 Central Avenue, Far Rockaway, NY 11691

Phone: 718-327-4040

Email: mmondesir@challengecharterschools.org

www.challengechartermiddle.org



Attachment #8



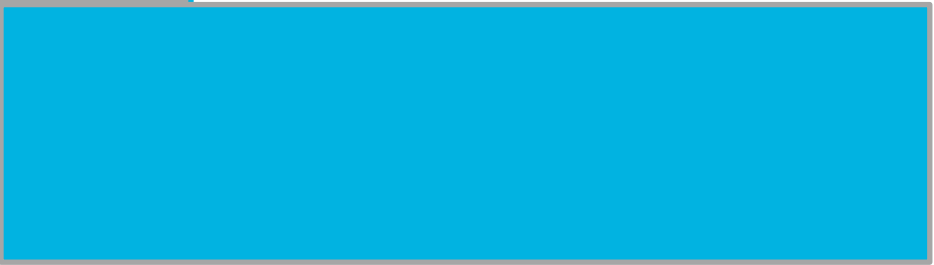
Helping you to focus on what's important:
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

Monthly Financial Report
August 2020

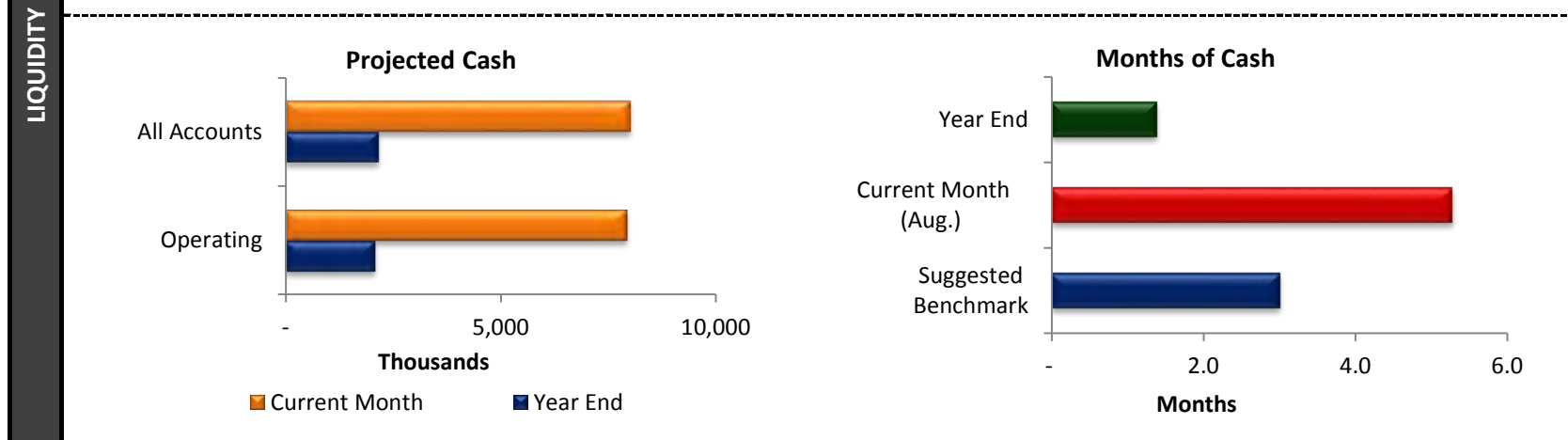


Challenge Prep Charter School

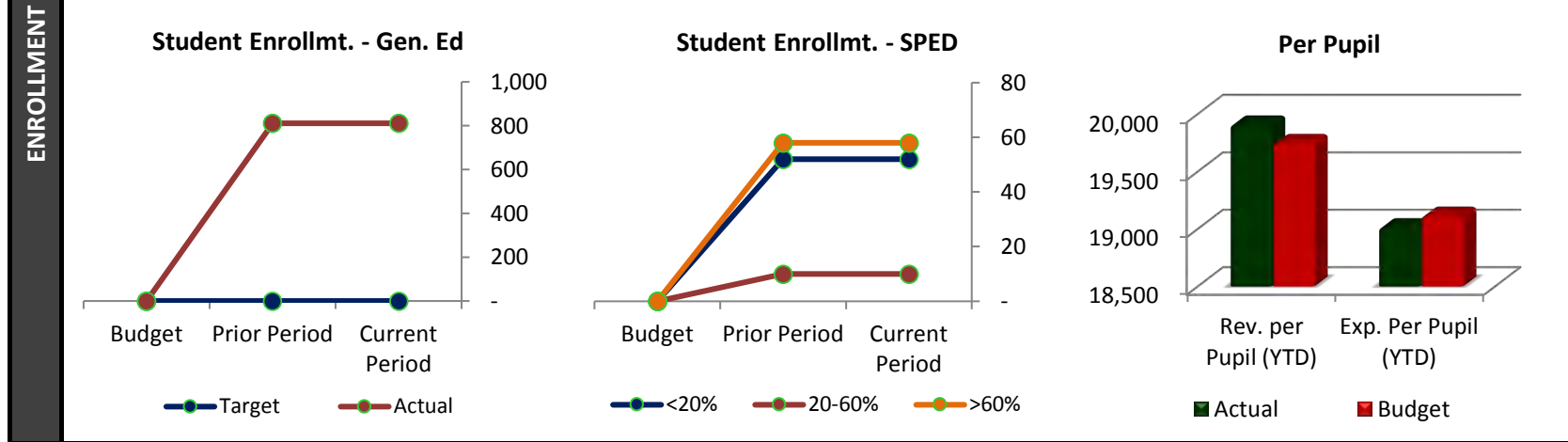
Financial Summary

For Period Ended August 31, 2020

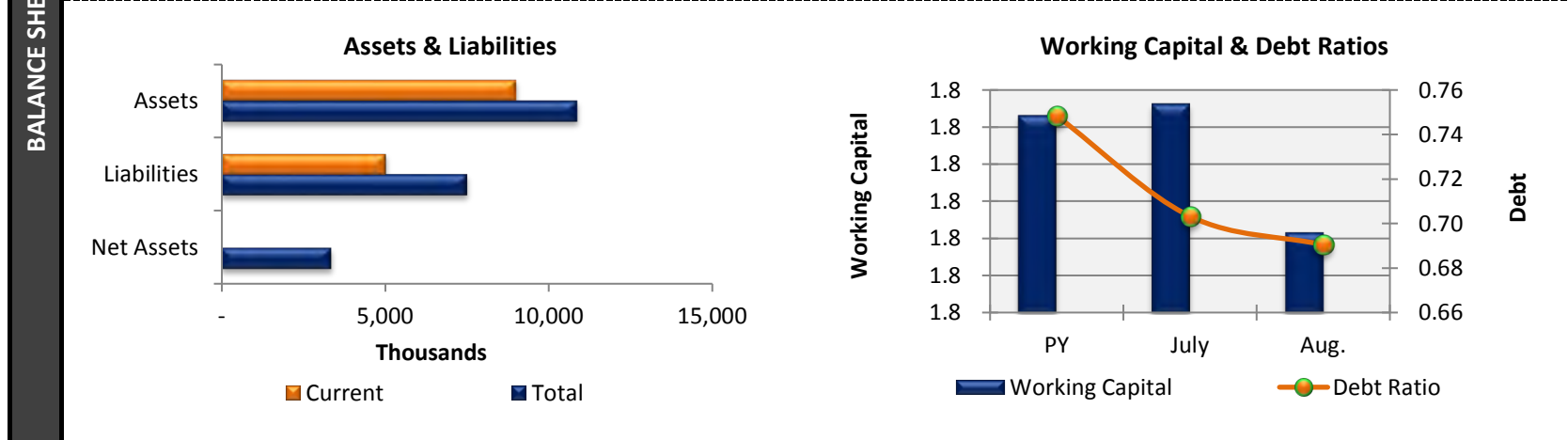
| | | |
|-----------|---|--------------|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of August 31, 2020) | \$ 7,923,749 |
| | Projected months of cash on hand | 5.3 |
| | Cash in Bank (Total - All Accounts as of August 31, 2020) | \$ 8,000,339 |
| | FY Ending Cash Available to Carryover to FY20-21 (Operating Account(s) Only) | \$ 2,066,960 |
| | Projected months of cash on hand | 1.4 |
| | FY Ending Cash Available to Carryover to FY20-21 (Total - All Accounts) | \$ 2,143,550 |



| | Actual | Budget | Variance | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|------------------|------------------|-------------------|
| General Ed | 936.00 | 920.00 | 16.00 | \$ 15,116,400 | \$ 14,083,360 | \$ 1,033,040 |
| SPED | | | | | | |
| 0 - 20% | 35.00 | 41.00 | (6.00) | - | - | \$ - |
| 20 - 59% | 18.00 | 25.00 | (7.00) | 187,020 | 259,750 | \$ (72,730) |
| 60% - Over | 63.00 | 53.00 | 10.00 | 1,200,087 | 1,009,597 | \$ 190,490 |
| Total SPED | 116.00 | 119.00 | (3.00) | 1,387,107 | 1,269,347 | \$ 117,760 |



| | |
|--|---------------|
| Total Current Assets: | \$ 8,999,903 |
| Total Current Liabilities: | \$ 5,023,505 |
| Working Capital (Current) Ratio | 1.79 |
| Total Assets: | \$ 10,861,912 |
| Total Liabilities: | \$ 7,499,905 |
| Debt Ratio | 0.69 |
| Total Net Assets: | \$ 3,362,007 |



| | Actual | Budget | Variance |
|--|---------------------|-------------------|-------------------|
| Total Revenue YTD: | \$ 3,039,836 | \$ 2,965,985 | \$ 73,852 |
| Total Expenses YTD: | (1,534,613) | (2,312,164) | 777,551 |
| Net Operating Surplus(Deficit): | \$ 1,505,223 | \$ 653,820 | \$ 851,403 |

Challenge Prep Charter School

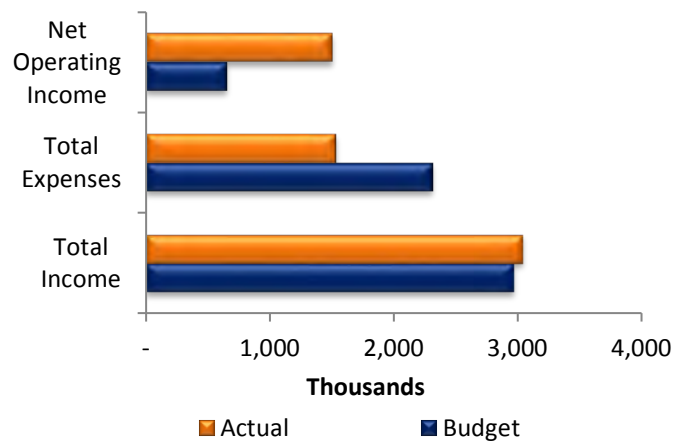
Financial Summary

For Period Ended August 31, 2020

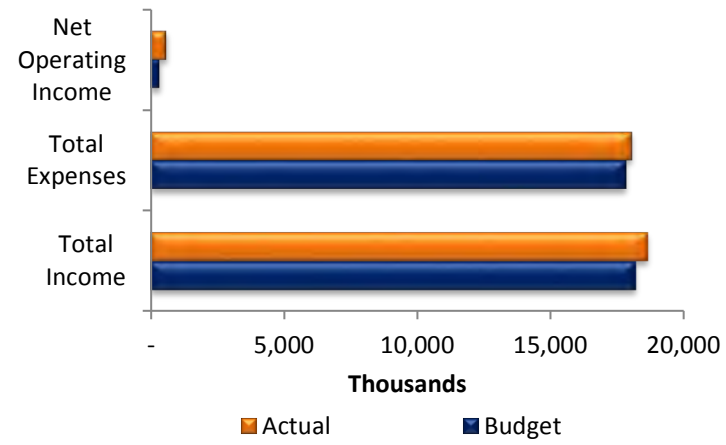
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|---------------------|
| Annual Projected Revenue: | \$ 18,636,179 | \$ 18,169,622 | \$ 466,557 |
| Annual Projected Expenses (before depreciation): | (17,798,958) | (17,587,393) | (211,565) |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 837,221 | \$ 582,229 | \$ 254,992 |
| Annual Projected Depreciation: | (230,840) | (230,840) | - |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 606,381 | \$ 351,389 | \$ 254,992 |
| Capital Expenditure Requirements | \$ (50,000) | \$ - | \$ (50,000) |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (17,518,118) | \$ (17,356,553) | \$ (161,565) |
| Revenue per Pupil (YTD) | \$ 19,910 | \$ 19,750 | \$ 161 |
| Expenditure per Pupil (YTD) | \$ 19,016 | \$ 19,117 | \$ (101) |

BUDGETING / REVENUE & EXPENSES

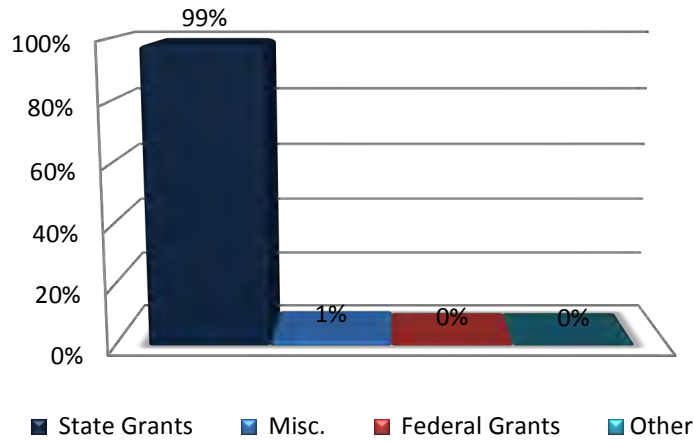
Year-To-Date (YTD)



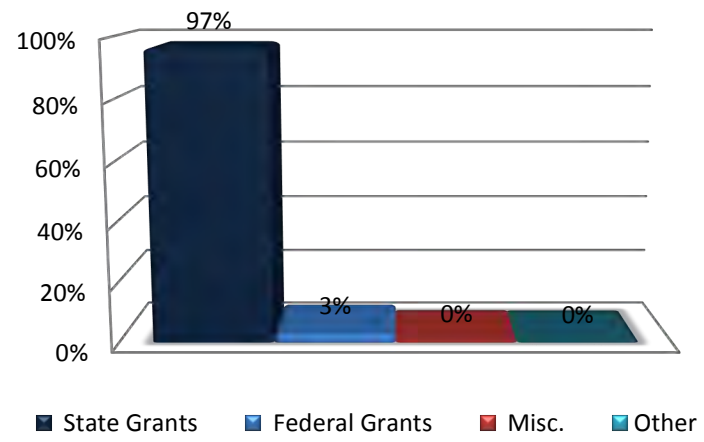
Year End (YE) Projection



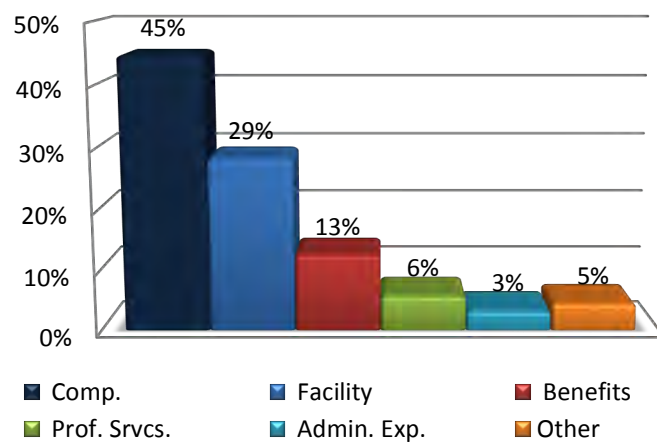
Revenue Breakdown YTD



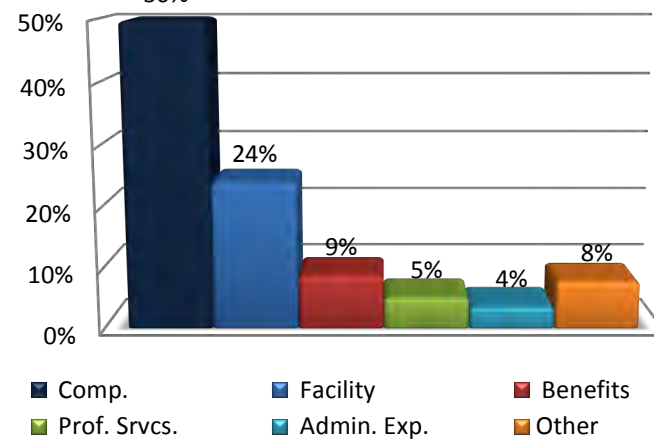
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2021 | Comments |
|---|-------------------|
| Net Budget Surplus after Depreciation | \$ 351,389 |
| Increase in Projected Annual Expenses | 211,565 |
| Net Projected Deficit Variance after Depreciation | <u>\$ 606,381</u> |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2021**

| | August 31, 2020 | | | YTD Through August 31, 2020 | | | Projected FYE June 30, 2021 | | | | Comments |
|--------------------------------------|------------------|------------------|------------------|-----------------------------|------------------|------------------|---|-----------------------------------|-------------------|----------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Current Month Actuals - July 2019 - March 31, 2020 + Projected - June 30, 2020 | Projections thru June 30, 2020 | Annual Budget | Variance | |
| Income | | | | | | | | | | | |
| 4100 State Grants | 1,498,946 | 1,467,156 | 31,790 | 2,997,891 | 2,934,312 | 63,580 | 15,053,874 | 18,051,765 | 17,670,286 | 381,479 | GenEd budget based on 920, projection based on 936 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 18 20-60 and 63 >60 |
| 4200 Federal Grants | 4,312 | 15,837 | (11,524) | 4,312 | 31,673 | (27,361) | 542,458 | 546,770 | 499,336 | 47,434 | |
| 4300 Contributions | - | - | - | - | - | - | - | - | - | - | |
| 4400 Miscellaneous Income | 0 | - | 0 | 37,633 | - | 37,633 | 11 | 37,644 | - | 37,644 | |
| Total Income | 1,503,258 | 1,482,992 | 20,266 | 3,039,836 | 2,965,985 | 73,852 | 15,596,343 | 18,636,179 | 18,169,622 | 466,557 | GenEd budget based on 920, projection based on 936 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 18 20-60 and 63 >60 |
| Expenses | | | | | | | | | | | |
| Compensation | | | | | | | | | | | |
| 5100 Instructional Staff | 326,676 | 312,511 | 14,166 | 431,643 | 410,061 | 21,582 | 5,949,714 | 6,381,357 | 6,381,357 | - | Based on Budget |
| 5200 Non-Instructional Staff | 100,692 | 136,878 | (36,186) | 183,940 | 273,756 | (89,816) | 1,458,595 | 1,642,535 | 1,642,535 | - | Based on budget |
| 5300 Pupil Support | 52,508 | 76,606 | (24,098) | 73,998 | 153,213 | (79,215) | 913,073 | 987,070 | 919,276 | 67,794 | Based on budget |
| 5000 Compensation | 479,877 | 525,995 | (46,118) | 689,581 | 837,029 | (147,448) | 8,321,382 | 9,010,962 | 8,943,168 | 67,794 | Salary projections based on budget |
| 5400 Benefits | 128,563 | 136,783 | (8,220) | 196,376 | 273,566 | (77,190) | 1,418,050 | 1,614,426 | 1,641,398 | (26,972) | Based on budget |
| 6100 Administrative Expenses | 15,151 | 76,622 | (61,471) | 50,651 | 150,972 | (100,321) | 605,843 | 656,494 | 626,494 | 30,000 | |
| 6200 Professional Services | 59,050 | 70,792 | (11,742) | 89,968 | 141,583 | (51,616) | 840,507 | 930,475 | 930,475 | - | Based on budget |
| 6300 Professional Development | 1,295 | 19,550 | (18,255) | 3,990 | 24,100 | (20,110) | 166,110 | 170,100 | 170,100 | - | Based on budget |
| 6400 Marketing and Staff/Student Rec | 3,381 | 6,676 | (3,296) | 7,841 | 13,353 | (5,511) | 72,274 | 80,115 | 80,115 | - | Based on budget |
| 6500 Fundraising Expenses | - | 306 | (306) | - | 613 | (613) | 53,675 | 53,675 | 53,675 | - | Based on budget |
| 7100 Curriculum & Classroom Expenses | 7,557 | 27,301 | (19,745) | 8,410 | 54,602 | (46,193) | 387,678 | 396,088 | 389,688 | 6,400 | Based on budget |
| 8100 Facility | 228,638 | 364,905 | (136,266) | 437,776 | 729,809 | (292,034) | 3,950,279 | 4,388,055 | 4,383,055 | 5,000 | Based on budget |
| 8200 Technology/Communication Expens | 26,045 | 43,185 | (17,141) | 50,022 | 86,371 | (36,349) | 447,547 | 497,568 | 368,225 | 129,343 | Based on budget |
| 8800 Miscellaneous Expenses | - | 83 | (83) | - | 167 | (167) | 1,000 | 1,000 | 1,000 | - | |
| 8900 Depreciation Expense | - | - | - | - | - | - | 230,840 | 230,840 | 230,840 | - | |
| Total Expenses | 949,556 | 1,272,199 | (322,643) | 1,534,613 | 2,312,164 | (777,551) | 16,495,185 | 18,029,798 | 17,818,233 | 211,565 | |
| Net Income | 553,703 | 210,793 | 342,910 | 1,505,223 | 653,820 | 851,403 | (898,842) | 606,381 | 351,389 | 254,992 | |
| Capital Expenditures | | | | | | | | | | | |
| Furniture, Fixtures & Equipment | 30,350 | - | 30,350 | 36,031 | - | 36,031 | 13,969 | 50,000 | - | 50,000 | |
| Facility and Construction | - | - | - | - | - | - | - | - | - | - | |
| Website | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | 30,350 | - | 30,350 | 36,031 | - | 36,031 | 13,969 | 50,000 | - | 50,000 | |

Challenge Prep Charter School Cash Flow Projection as of August 31, 2020

| Annual Budget FY20-21 | September | October | November | December | January | February | March | April | May | June | July + Subsequent FY19-20 Items |
|--|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------------------------|
| Beginning Cash Balance (Operating) | 7,923,749 | 6,156,087 | 7,563,103 | 6,080,018 | 7,551,737 | 6,023,741 | 7,430,757 | 5,898,036 | 7,307,152 | 5,781,256 | 4,255,360 |
| Projected Cash Receipts from Operations (below) | 1 | 2,935,013 | 44,913 | 2,999,716 | 1 | 2,935,013 | 1 | 2,935,013 | 1 | 1 | 432,844 |
| Projected Cash Disbursements from Operations (below) | (1,527,997) | (1,527,997) | (1,527,997) | (1,527,997) | (1,527,997) | (1,527,997) | (1,532,722) | (1,525,897) | (1,525,897) | (1,525,897) | (827,238) |
| Net Cash from Operations | (1,527,996) | 1,407,016 | (1,483,085) | 1,471,719 | (1,527,996) | 1,407,016 | (1,532,721) | 1,409,116 | (1,525,896) | (1,525,896) | (394,394) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - | - | - | - | - | - | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | (225,697) | - | - | - | - | - | - | - | - | - | - |
| Capital Expenditures (below) | (13,969) | - | - | - | - | - | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - | - |
| PPP Loan Payable | - | - | - | - | - | - | - | - | - | - | (1,792,512) |
| PPP Loan Interest Payable | - | - | - | - | - | - | - | - | - | - | (1,494) |
| Ending Cash Balance (Operating Account) | 6,156,087 | 7,563,103 | 6,080,018 | 7,551,737 | 6,023,741 | 7,430,757 | 5,898,036 | 7,307,152 | 5,781,256 | 4,255,360 | 2,066,960 |
| Other Cash Accounts (Net of Transfers) | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 | 76,590 |
| Total Cash (All Accounts) | 6,232,677 | 7,639,692 | 6,156,608 | 7,628,327 | 6,100,331 | 7,507,346 | 5,974,625 | 7,383,741 | 5,857,845 | 4,331,949 | 2,143,550 |

Challenge Prep Charter School
Balance Sheet
YTD as of August 31, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 7,646,658 | |
| 1002 HSBC Checking - 0852 | 2,210 | |
| 1003 HSBC Checking - 0879 | 277,091 | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,502 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | \$ 8,000,339 | |
| Total Bank Accounts | \$ 8,000,339 | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 299,063 | |
| 1200 Other Receivables - Salary Advance | (704) | |
| Total Accounts Receivable | \$ 298,359 | |
| Other current assets | | |
| 1300 Prepaid Expenses | 282,833 | |
| 1301 Prepaid Insurance | 111,570 | |
| 1310 Prepaid Rent | 306,801 | |
| Total Other current assets | \$ 701,205 | |
| Total Current Assets | \$ 8,999,903 | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 294,680 | |
| 1512 Classroom Furniture | 390,572 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | \$ 56,983 | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 44,217 | |
| Total 1500 Furniture, Fixtures & Equipment | 1,045,908 | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 110,000 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | \$ 7,500 | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 818,375 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | 1,536,741 | |
| 1610 Website | 11,000 | |
| Total 1610 Website | \$ 11,000 | |
| 1700 Accumulated Depreciation & Amortization | | |
| 1710 Accumulated Depreciation | (1,139,054) | |

Challenge Prep Charter School
Balance Sheet
YTD as of August 31, 2020

| | Total | Comments |
|---|-----------------------|-----------------|
| 1750 Accumulated Amortization | (7,211) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (1,146,265) | |
| Total Fixed Assets | \$ 1,447,385 | |
| Other Assets | | |
| 1800 Security Deposits | 414,624 | |
| Total Other Assets | \$ 414,624 | |
| TOTAL ASSETS | \$ 10,861,912 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 168,596 | |
| Total Accounts Payable | \$ 168,596 | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | - | |
| 2301 Accrued Expenses | 57,101 | |
| 2303 Accrued Interest - PPP | 1,494 | |
| 2400 Unearned/Deferred Revenue | 3,003,802 | |
| Total Other Current Liabilities | \$ 4,854,909 | |
| Total Current Liabilities | \$ 5,023,505 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,476,400 | |
| Total Long-Term Liabilities | \$ 2,476,400 | |
| Total Liabilities | \$ 7,499,905 | |
| Equity | | |
| 3100 Retained Earnings | 1,856,784 | |
| Net Income | 1,505,223 | |
| Total Equity | \$ 3,362,007 | |
| TOTAL LIABILITIES AND EQUITY | \$ 10,861,912 | |

Challenge Prep Charter School
Statement of Cash Flows
YTD as of August 31, 2020

| | Total | Comments |
|---|--------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 1,505,223 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | - | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 340 | |
| 1300 Prepaid Expenses | (247,536) | |
| 1301 Prepaid Insurance | (111,570) | |
| 1310 Prepaid Rent | 32,745 | |
| 2301 Accrued Expenses | (59,737) | |
| INVESTING ACTIVITIES | | |
| 1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment | (36,031) | |
| 1512 Furniture, Fixtures & Equipment:Classroom Furniture | - | |
| 1513 Furniture, Fixtures & Equipment:Office Furniture | - | |
| 1515 Furniture, Fixtures & Equipment:Computer Software | - | |
| 1540 Facility and Construction:Leasehold Improvements | - | |
| 1800 Security Deposits | - | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | 3,120,115 | |
| Cash at beginning of period | \$ 4,880,224 | |
| Total Cash at beginning of period | \$ 4,880,224 | |
| Cash at end of period | \$ 8,000,339 | |



Attachment #9

CPCS Personnel Report

September 2020

| Current Employees | Vacancies |
|-------------------|-----------|
| 132 | 4 |

| Campus | Current | Vacancies | New Hires |
|--------------------|---------|-----------|-----------|
| Elementary School | 73 | 1 | - |
| Middle School | 44 | 1 | - |
| High School | 7 | 2 | - |
| Network Operations | 8 | 0 | - |

| New Hires | Position |
|-----------|----------|
|-----------|----------|

- Vacancies
- ES Teacher Assistant
- MS SETTS Teacher
- HS Science Teacher
- HS CTE Teacher



Attachment #10

CPCS PRIVACY AND SECURITY FOR STUDENT DATA AND TEACHER AND PRINCIPAL DATA Policy

This Policy addresses the School's responsibility to adopt appropriate administrative, technical, and physical safeguards and controls to protect and maintain the confidentiality, integrity, and availability of its data, data systems, and information technology resources.

The School is committed to maintaining the privacy and security of student data and teacher and principal data and will follow all applicable laws and regulations for the handling and storage of this data in the School and when disclosing or releasing it to others, including, but not limited to, third-party contractors. The School adopts this policy to implement the requirements of Education Law Section 2-d and its implementing regulations, as well as to align the School's data privacy and security practices with the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1).

Definitions

As provided in Education Law Section 2-d and/or its implementing regulations, the following terms, as used in this policy, will mean:

- a) "Breach" means the unauthorized acquisition, access, use, or disclosure of student data and/or teacher or principal data by or to a person not authorized to acquire, access, use, or receive the student data and/or teacher or principal data.
- b) "Building principal" means a building principal subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- c) "Classroom teacher" means a teacher subject to annual performance evaluation review under the provisions of Education Law Section 3012-c.
- d) "Commercial or marketing purpose" means the sale of student data; or its use or disclosure for purposes of receiving remuneration, whether directly or indirectly; the use of student data for advertising purposes, or to develop, improve, or market products or services to students.
- e) "Contract or other written agreement" means a binding agreement between an educational agency and a third-party, which includes, but is not limited to, an agreement created in electronic form and signed with an electronic or digital signature or a click-wrap agreement that is used with software licenses, downloaded, and/or online applications and transactions for educational technologies and other technologies in which a user must agree to terms and conditions prior to using the product or service.
- f) "Disclose" or "disclosure" means to permit access to, or the release, transfer, or other communication of personally identifiable information by any means, including oral, written, or electronic, whether intended or unintended.
- g) "Education records" means an education record as defined in the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.

- h) "Educational agency" means a school district, charter school, board of cooperative educational services (BOCES), or the New York State Education Department (NYSED).
- i) "Eligible student" means a student who is eighteen years or older.
- j) "Encryption" means methods of rendering personally identifiable information unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified or permitted by the Secretary of the United States Department of Health and Human Services in guidance issued under 42 USC Section 17932(h)(2).
- k) "FERPA" means the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.
- l) "NIST Cybersecurity Framework" means the U.S. Department of Commerce National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1). A copy of the NIST Cybersecurity Framework is available at the Office of Counsel, State Education Department, State Education Building, Room 148, 89 Washington Avenue, Albany, New York 12234.
- m) "Parent" means a parent, legal guardian, or person in parental relation to a student.
- n) "Personally identifiable information (PII)," as applied to student data, means personally identifiable information as defined in 34 CFR Section 99.3 implementing the Family Educational Rights and Privacy Act, 20 USC Section 1232g, and, as applied to teacher or principal data, means personally identifying information as this term is defined in Education Law Section 3012-c(10).
- o) "Release" has the same meaning as disclosure or disclose.
- p) "Student" means any person attending or seeking to enroll in an educational agency.
- q) "Student data" means personally identifiable information from the student records of an educational agency.
- r) "Teacher or principal data" means personally identifiable information from the records of an educational agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release under the provisions of Education Law Sections 3012-c and 3012-d.
- s) "Third-party contractor" means any person or entity, other than an educational agency, that receives student data or teacher or principal data from an educational agency pursuant to a contract or other written agreement for purposes of providing services to the educational agency, including but not limited to data management or storage services, conducting studies for or on behalf of the educational agency, or audit or evaluation of publicly funded programs. This term will include an educational partnership organization that receives student and/or teacher or principal data from a school to carry out its responsibilities pursuant to Education Law Section 211-e and is not an educational agency, and a not-for-profit corporation or other nonprofit organization, other than an educational agency.
- t) "Unauthorized disclosure" or "unauthorized release" means any disclosure or release not permitted by federal or state statute or regulation, any lawful contract or written

agreement, or that does not respond to a lawful order of a court or tribunal or other lawful order.

Data Collection Transparency and Restrictions

As part of its commitment to maintaining the privacy and security of student data and teacher and principal data, the School will take steps to minimize its collection, processing, and transmission of PII.

The School will monitor its data systems, develop incident response plans, limit access to PII to School employees, interns, volunteers, independent contractors, and third-party contractors who need such access to fulfill their professional responsibilities or contractual obligations, and destroy PII when it is no longer needed.

Additionally, the School will:

- a) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.
- b) Ensure that it has provisions in its contracts with third-party contractors or in separate data sharing and confidentiality agreements that require the confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and School policy.

Except as required by law or in the case of educational enrollment data, the School will not report to NYSED the following student data elements:

- a) Juvenile delinquency records;
- b) Criminal records;
- c) Medical and health records; and
- e) Student biometric information.

Certain federal laws and regulations provide additional rights regarding confidentiality of and access to student records, as well as permitted disclosures without consent.

Chief Privacy Officer

The Commissioner of Education has appointed a Chief Privacy Officer who will report to the Commissioner on matters affecting privacy and the security of student data and teacher and principal data. Among other functions, the Chief Privacy Officer is authorized to provide assistance to educational agencies within the state on minimum standards and best practices associated with privacy and the security of student data and teacher and principal data.

The School will comply with its obligation to report breaches or unauthorized releases of student data or teacher or principal data to the Chief Privacy Officer in accordance with Education Law Section 2-d, its implementing regulations, and this policy.

The Chief Privacy Officer has the power, among others, to:

- a) Access all records, reports, audits, reviews, documents, papers, recommendations, and other materials maintained by the School that relate to student data or teacher or principal data, which includes, but is not limited to, records related to any technology product or service that will be utilized to store and/or process PII; and
- b) Based upon a review of these records, require the School to act to ensure that PII is protected in accordance with laws and regulations, including but not limited to requiring the School to perform a privacy impact and security risk assessment.

Data Protection Officer

The School has designated an employee to serve as the School's Data Protection Officer. The Data Protection Officer for the School will be appointed at the annual Organizational Meeting.

The Data Protection Officer is responsible for the implementation and oversight of this policy and any related procedures including those required by Education Law Section 2-d and its implementing regulations to develop and maintain a comprehensive Data Privacy and Security Program. The Data Protection Officer will serve as the main point of contact for the School's Data Privacy and Security Program.

The School will ensure that the Data Protection Officer has the appropriate knowledge, training, and experience to administer these functions. The Data Protection Officer may perform these functions in addition to other job responsibilities.

School Data Privacy and Security Standards

The School will use the National Institute for Standards and Technology Framework for Improving Critical Infrastructure Cybersecurity (Version 1.1) (Framework) as the standard for its data privacy and security program. The Framework is a risk-based approach to managing cybersecurity risk and is composed of three parts: the Framework Core, the Framework Implementation Tiers, and the Framework Profiles. The Framework provides a common taxonomy and mechanism for organizations to:

- a) Describe their current cybersecurity posture;
- b) Describe their target state for cybersecurity;
- c) Identify and prioritize opportunities for improvement within the context of a continuous and repeatable process;
- d) Assess progress toward the target state; and
- e) Communicate among internal and external stakeholders about cybersecurity risk.

The School will protect the confidentiality and privacy of student and teacher/principal PII while stored or transferred by:

- a) Ensuring that every use and disclosure of PII by the School benefits students and the School by considering, among other criteria, whether the use and/or disclosure will:
 - 1. Improve academic achievement;
 - 2. Empower parents and students with information; and/or
 - 3. Advance efficient and effective school operations.
- b) Not including PII in public reports or other public documents. The Data Protection Officer will, together with program offices, determine whether a proposed use of PII is not included in public reports or other documents, or otherwise publicly disclosed.
- c) Using industry standard safeguards and best practices, such as encryption, firewalls, and passwords.

The School affords all protections under FERPA and the Individuals with Disabilities Education Act and their implementing regulations to parents or eligible students, where applicable.

Third-Party Contractors

School Responsibilities

The School will ensure that whenever it enters into a contract or other written agreement with a third-party contractor and the third-party contractor will receive student data or teacher or principal data from the School, the contract or written agreement will include provisions requiring that confidentiality of shared student data or teacher or principal data be maintained in accordance with federal and state laws and regulations, and School policy.

In addition, the School will ensure that the contract or written agreement includes the third-party contractor's data privacy and security plan that has been accepted by the School.

The third-party contractor's data privacy and security plan must, at a minimum:

- a) Outline how the third-party contractor will implement all state, federal, and local data privacy and security contract requirements over the life of the contract, consistent with School policy;
- b) Specify the administrative, operational, and technical safeguards and practices the third-party contractor has in place to protect PII that it will receive under the contract;
- c) Demonstrate that the third-party contractor complies with the requirements of 8 NYCRR Section 121.3(c);
- d) Specify how officers or employees of the third-party contractor and its assignees who have access to student data or teacher or principal data receive or will receive training on the federal and state laws and regulations governing confidentiality of this data prior to receiving access;
- e) Specify if the third-party contractor will utilize subcontractors and how it will manage those relationships and contracts to ensure PII is protected;

- f) Specify how the third-party contractor will manage data privacy and security incidents that implicate PII including specifying any plans to identify breaches and unauthorized disclosures, and to promptly notify the School;
- g) Describe whether, how, and when data will be returned to the School, transitioned to a successor contractor, at the School's option and direction, deleted or destroyed by the third-party contractor when the contract is terminated or expires; and

The School will also ensure that the contract or written agreement with the third-party contractor includes a signed copy of the Parents' Bill of Rights for Data Privacy and Security.

Third-Party Contractor Responsibilities

Each third-party contractor, that enters into a contract or other written agreement with the School under which the third-party contractor will receive student data or teacher or principal data from the School, is required to:

- a) Adopt technologies, safeguards, and practices that align with the NIST Cybersecurity Framework;
- b) Comply with School's data security and privacy policy, Education Law Section 2-d and its implementing regulations, and applicable laws impacting the School;
- c) Limit internal access to PII to only those employees or subcontractors that need access to provide the contracted services;
- d) Not use the PII for any purpose not explicitly authorized in its contract;
- e) Not disclose any PII to any other party without the prior written consent of the parent or eligible student (i.e., students who are eighteen years old or older):
 - 1. Except for authorized representatives of the third-party contractor such as a subcontractor or assignee to the extent they are carrying out the contract and in compliance with law, regulation, and its contract with the School; or
 - 2. Unless required by law or court order and the third-party contractor provides notice of disclosure to NYSED, the Board, or the institution that provided the information no later than the time the information is disclosed, unless providing notice of the disclosure is expressly prohibited by law or court order;
- f) Maintain reasonable administrative, technical, and physical safeguards to protect the security, confidentiality, and integrity of PII in its custody;
- g) Use encryption to protect PII in its custody while in motion or at rest; and
- h) Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.

Where a third-party contractor engages a subcontractor to perform its contractual obligations, the data protection obligations imposed on the third-party contractor by state and federal laws and contract with the School apply to the subcontractor.

If the third-party contractor has a breach or unauthorized release of PII, it will promptly notify the School in the most expedient way possible without unreasonable delay but no more than seven calendar days after the breach's discovery.

Click-Wrap Agreements

Periodically, School staff may wish to use software, applications, or other technologies in which the user must "click" a button or box to agree to certain online terms of service prior to using the software, application, or other technology. These are known as "click-wrap agreements" and are considered legally binding "contracts or other written agreements" under Education Law Section 2-d and its implementing regulations.

School staff are prohibited from using software, applications, or other technologies pursuant to a click-wrap agreement in which the third-party contractor receives student data or teacher or principal data from the School unless they have received prior approval from the School's Data Protection Officer or designee.

The School will develop and implement procedures requiring prior review and approval for staff use of any software, applications, or other technologies pursuant to click-wrap agreements.

Parents' Bill of Rights for Data Privacy and Security

The School will publish its Parents' Bill of Rights for Data Privacy and Security (Bill of Rights) on its website. Additionally, the School will include the Bill of Rights with every contract or other written agreement it enters into with a third-party contractor under which the third-party contractor will receive student data or teacher or principal data from the School.

The School's Bill of Rights will state in clear and plain English terms that:

- a) Student PII will be collected and disclosed only as necessary to achieve educational purposes in accordance with State and Federal Law;
- b) A student's PII cannot be sold or released for any marketing or commercial purposes by the School or any third-party contractor. The School will not sell student personally identifiable information and will not release it for marketing or commercial purposes, other than directory information released by the School in accordance with School policy;
- c) Parents have the right to inspect and review the complete contents of their child's education record;
- d) State and federal laws, such as NYS Education Law §2-d and the Family Educational Rights and Privacy Act, protect the confidentiality of PII, and safeguards associated with industry standards and best practices, including but not limited to encryption, firewalls, and password protection, must be in place when data is stored or transferred;
- e) A complete list of all student data elements collected by the State Education Department is available for public review at the following website <http://www.nysed.gov/data-privacy-security/student-data-inventory> or by writing to Chief Privacy Officer, New York State Education Department, Room 865 EBA, 89 Washington Avenue, Albany, New York 12234; and

- f) Parents have the right to have complaints about possible breaches and unauthorized disclosures of student data addressed. Complaints should be directed to *(insert school contact information including title, phone number, email and mailing address here)*. Complaints can also be directed to the New York State Education Department by mail to the Chief Privacy Officer, New York State Education Department, 89 Washington Avenue, Albany, New York 12234, by email to privacy@mail.nysed.gov, or by telephone at 5178-474-0937 . Complaints may also be submitted online by using the form available at the following website <http://www.nysed.gov/data-privacy-security/report-improper-disclosure>.
- g) Parents have the right to be notified in accordance to applicable laws and regulations if a breach or unauthorized release of their student's PII occurs.
- h) Parents can expect that School employees who handle PII will receive annual training on applicable federal and state laws, regulations, educational agency's policies and safeguards which will be in alignment with industry standards and best practices to protect PII.

The Bill of Rights will also include supplemental information for each contract the School enters into with a third-party contractor where the third-party contractor receives student data or teacher or principal data from the School. The supplemental information must be developed by the School and include the following information:

- a) The exclusive purposes for which the student data or teacher or principal data will be used by the third-party contractor, as defined in the contract;
- b) How the third-party contractor will ensure that the subcontractors, or other authorized persons or entities to whom the third-party contractor will disclose the student data or teacher or principal data, if any, will abide by all applicable data protection and security requirements, including but not limited to those outlined in applicable laws and regulations (e.g., FERPA; Education Law Section 2-d);
- c) The duration of the contract, including the contract's expiration date, and a description of what will happen to the student data or teacher or principal data upon expiration of the contract or other written agreement (e.g., whether, when, and in what format it will be returned to the School, and/or whether, when, and how the data will be destroyed);
- d) If and how a parent, student, eligible student, teacher, or principal may challenge the accuracy of the student data or teacher or principal data that is collected;
- e) Where the student data or teacher or principal data will be stored, described in a manner as to protect data security, and the security protections taken to ensure the data will be protected and data privacy and security risks mitigated; and
- f) Address how the data will be protected using password protections, administrative procedures, encryption while in motion and at rest, and firewalls.

The School will publish on its website the supplement to the Bill of Rights (i.e., the supplemental information described above) for any contract or other written agreement it has entered into with a third-party contractor that will receive PII from the School. The Bill of Rights and supplemental information may be redacted to the extent necessary to safeguard the privacy and/or security of the School's data and/or technology infrastructure.

Right of Parents and Eligible Students to Inspect and Review Students' Education Records

Consistent with the obligations of the School under FERPA, parents and eligible students have the right to inspect and review a student's education record by making a request directly to the School in a manner prescribed by the School.

The School will ensure that only authorized individuals are able to inspect and review student data. To that end, the School will take steps to verify the identity of parents, guardians, or eligible students who submit requests to inspect and review an education record and verify the individual's authority to do so.

Requests by a parent, guardian, or eligible student for access to a student's education records must be directed to the School and not to a third-party contractor. The School may require that requests to inspect and review education records be made in writing.

The School will notify parents, guardians, and eligible students annually of their right to request to inspect and review the student's education record including any student data stored or maintained by the School through its annual FERPA notice. A notice separate from the School's annual FERPA notice is not required.

The School will comply with a request for access to records within a reasonable period, but not more than 45 calendar days after receipt of a request.

If the parent, guardian, or eligible student consents, the School may provide the records electronically. The School must transmit the PII in a way that complies with laws and regulations. Safeguards associated with industry standards and best practices, including but not limited to encryption and password protection, must be in place when education records requested by a parent, guardian, or eligible student are electronically transmitted.

Complaints of Breach or Unauthorized Release of Student Data and/or Teacher or Principal Data

The School will inform parents/guardians, through its Parents' Bill of Rights for Data Privacy and Security, that they have the right to submit complaints about possible breaches of student data to the Chief Privacy Officer at NYSED. In addition, the School has established the following procedures for parents, guardians, eligible students, teachers, principals, and other School staff to file complaints with the School about breaches or unauthorized releases of student data and/or teacher or principal data:

- a) All complaints must be submitted to the School's Data Protection Officer in writing, utilizing a complaint form available on the School's website.
- b) Upon receipt of a complaint, the School will promptly acknowledge receipt of the complaint, commence an investigation, and take the necessary precautions to protect PII.
- c) Following the investigation of a submitted complaint, the School will provide the individual who filed the complaint with its findings. This will be completed within a reasonable period of time, but no more than 60 calendar days from the receipt of the complaint by the School.
- d) If the School requires additional time, or where the response may compromise security or impede a law enforcement investigation, the School will provide the individual who

filed the complaint with a written explanation that includes the approximate date when the School anticipates that it will respond to the complaint.

These procedures will be disseminated to parents, guardians, eligible students, teachers, principals, and other School staff.

The School will maintain a record of all complaints of breaches or unauthorized releases of student data and their disposition in accordance with applicable data retention policies.

Reporting a Breach or Unauthorized Release

The School's Data Protection Officer will report every discovery or report of a breach or unauthorized release of student data or teacher or principal data within the School to the Chief Privacy Officer without unreasonable delay, but no more than ten calendar days after the discovery.

Each third-party contractor that receives student data or teacher or principal data pursuant to a contract or other written agreement entered into with the School will be required to promptly notify the School of any breach of security resulting in an unauthorized release of the data by the third-party contractor or its assignees in violation of applicable laws and regulations, the Parents' Bill of Rights for Student Data Privacy and Security, School policy, and/or binding contractual obligations relating to data privacy and security, in the most expedient way possible and without unreasonable delay, but no more than seven calendar days after the discovery of the breach.

In the event of notification from a third-party contractor, the School will in turn notify the Chief Privacy Officer of the breach or unauthorized release of student data or teacher or principal data no more than ten calendar days after it receives the third-party contractor's notification using a form or format prescribed by NYSED.

Investigation of Reports of Breach or Unauthorized Release by the Chief Privacy Officer

The Chief Privacy Officer is required to investigate reports of breaches or unauthorized releases of student data or teacher or principal data by third-party contractors. As part of an investigation, the Chief Privacy Officer may require that the parties submit documentation, provide testimony, and may visit, examine, and/or inspect the third-party contractor's facilities and records.

Upon the belief that a breach or unauthorized release constitutes criminal conduct, the Chief Privacy Officer is required to report the breach and unauthorized release to law enforcement in the most expedient way possible and without unreasonable delay.

Third-party contractors are required to cooperate with the School and law enforcement to protect the integrity of investigations into the breach or unauthorized release of PII.

Upon conclusion of an investigation, if the Chief Privacy Officer determines that a third-party contractor has through its actions or omissions caused student data or teacher or principal data to be breached or released to any person or entity not authorized by law to receive this data in violation of applicable laws and regulations, School policy, and/or any binding contractual obligations, the Chief Privacy Officer is required to notify the third-party contractor of the finding and give the third-party contractor no more than 30 days to submit a written response.

If after reviewing the third-party contractor's written response, the Chief Privacy Officer determines the incident to be a violation of Education Law Section 2-d, the Chief Privacy Officer will be authorized to:

- a) Order the third-party contractor be precluded from accessing PII from the affected educational agency for a fixed period of up to five years;
- b) Order that a third-party contractor or assignee who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data be precluded from accessing student data or teacher or principal data from any educational agency in the state for a fixed period of up to five years;
- c) Order that a third-party contractor who knowingly or recklessly allowed for the breach or unauthorized release of student data or teacher or principal data will not be deemed a responsible bidder or offeror on any contract with an educational agency that involves the sharing of student data or teacher or principal data, as applicable for purposes of General Municipal Law Section 103 or State Finance Law Section 163(10)(c), as applicable, for a fixed period of up to five years; and/or
- d) Require the third-party contractor to provide additional training governing confidentiality of student data and/or teacher or principal data to all its officers and employees with reasonable access to this data and certify that the training has been performed at the contractor's expense. This additional training is required to be performed immediately and include a review of laws, rules, and regulations, including Education Law Section 2-d and its implementing regulations.

If the Chief Privacy Officer determines that the breach or unauthorized release of student data or teacher or principal data on the part of the third-party contractor or assignee was inadvertent and done without intent, knowledge, recklessness, or gross negligence, the Chief Privacy Officer may make a recommendation to the Commissioner that no penalty be issued to the third-party contractor.

The Commissioner would then make a final determination as to whether the breach or unauthorized release was inadvertent and done without intent, knowledge, recklessness or gross negligence and whether or not a penalty should be issued.

Notification of a Breach or Unauthorized Release

The School will notify affected parents, eligible students, teachers, and/or principals in the most expedient way possible and without unreasonable delay, but no more than 60 calendar days after the discovery of a breach or unauthorized release of PII by the School or the receipt of a notification of a breach or unauthorized release of PII from a third-party contractor unless that notification would interfere with an ongoing investigation by law enforcement or cause further disclosure of PII by disclosing an unfixed security vulnerability. Where notification is delayed under these circumstances, the School will notify parents, eligible students, teachers, and/or principals within seven calendar days after the security vulnerability has been remedied or the risk of interference with the law enforcement investigation ends.

Notifications will be clear, concise, use language that is plain and easy to understand, and to the extent available, include:

- a) A brief description of the breach or unauthorized release, the dates of the incident and the date of discovery, if known;
- b) A description of the types of PII affected;
- c) An estimate of the number of records affected;

- d) A brief description of the School's investigation or plan to investigate; and
- e) Contact information for representatives who can assist parents or eligible students that have additional questions.

Notification will be directly provided to the affected parent, guardian, eligible student, teacher, or principal by first-class mail to their last known address, by email, or by telephone.

Where a breach or unauthorized release is attributed to a third-party contractor, the third-party contractor is required to pay for or promptly reimburse the School for the full cost of this notification.

The Data Protection Officer must annually report to the Board of Education on data privacy and security activities and progress, any changes to data privacy and security measures, the number and disposition of reported breaches, if any, and a summary of any complaints submitted pursuant to Education Law 2-d.

Compliance with the School's Acceptable Use Policy For Technology and the Internet

All officers and staff must comply with the School's Acceptable Use Policy when using the School's resources. Access privileges will be granted in accordance with the user's job responsibilities. Access privileges will be limited to the extent necessary to accomplish assigned tasks in accordance with the School's mission and business functions. Access privileges will be discontinued for those who are no longer with the School.

Annual Data Privacy and Security Training

The School will annually provide data privacy and security awareness training to its officers and staff with access to PII. This training will include, but not be limited to, training on the applicable laws and regulations that protect PII and how staff can comply with these laws and regulations. The School may deliver this training using online training tools. Additionally, this training may be included as part of the training that the School already offers to its workforce. All officers and staff who have access to PII must complete this training annually.

Notification of Policy

The School will publish this policy on its website and provide notice of the policy to all its officers and staff.

Education Law § 2-d
8 NYCRR Part 121

Adoption Date – September 16, 2020 by the CPCS Board of Trustees



2020-21 School Year Special Called Board Meeting #1 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Special Called Board Meeting #1 at 6:30 PM on September 25, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Andrew Barnes, Karon McFarlane, Dr. Michelle Daniel-Robertson, Linda Plummer, and Gertrudis Hernandez

Members absent: None

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair reminded the Board of the discussion in the September 16, 2020 Regular Board meeting about the potential of changing the dates of in-person scholar teaching based upon several factors including responses to parent/guardian surveys and the trending rise of COVID-19 positive tests results in Far Rockaway.
3. The Chair called on the CEO, Dr. Les Mullings to update the Board on the most recent survey of Parents/Guardians. Dr. Mullings reported that overwhelmingly the parents/guardians preferred to remain in a remote learning model at the present. He further indicated that several nearby private schools had closed due to



recent outbreaks of COVID-19 in their schools. He also updated the Board on the recent results of COVID-19 testing which shows a dramatic increase in zip code 11691 of positive tests results.

After a lengthy discussion lead by the Board Chair, a motion was made by Frederica Jefferies and seconded by Dr. Michelle Daniel-Robertson to delay the in-person learning until January 2021, specific dates to be decided by the CEO and the Senior Leadership Team. Motion carried unanimously.

It was noted that all the necessary stakeholders would be informed immediately of these date changes via direct communications as well as website updates and the use of social media platforms. Further it was indicated that the CPCS Reopening Plan would be updated and distributed to indicate the new dates.

The meeting adjourned by common consent at 7:25 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



2020-21 School Year Board Meeting #4 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #4 at 6:30 PM on October 21, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair upon Karon McFarlane, Secretary of the Board of Trustees to do roll call of the board.

Members present: Frederica Jefferies, Linda Plummer, Gertrudis Hernandez and Karon McFarlane

Members absent: Andrew Barnes and Dr. Michelle Daniel-Robertson

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #3 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for a review of the minutes of the 2020-21 School Year Board Special Called Meeting #1 [Attachment #2]. The minutes were approved by common consent.
4. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the recent outbreak of COVID-19 positive tests in zip code 11691 and the resultant NYS Governor’s Executive order closing down all school buildings.



Dr. Mullings shared that with Challenge already doing a full remote learning model until January 2021 the ruling did not adversely affect Challenge operations. He shared that as CEO his primary focus since the Board's last meeting has been on the health and safety of our scholars and their families and our Challenge employees.

Dr. Mullings further shared information about the expanding partnership with Johns Hopkins Medical Center with the delivery of their COVID-19 curriculum via presentations to our scholars on a weekly basis. He also highlighted St. John's Episcopal Hospital and their efforts to train Challenge parents about COVID-19.

He additionally highlighted the weekly distribution of food provided by the World Vision organization in the Far Rockaway community and Challenge families as a response to the needs of residents as a result of the COVID-19 crisis.

He also updated the Board on the progress of the 15-20 Central Avenue complex that will provide space for the Challenge high school and the four pathways of the CTE program. Discussions continue with Johns Hopkins on partnering on the Allied Health pathway

Dr. Mullings also shared the good news that the long-awaited order of Chromebooks has arrived. This will allow for all scholars from K-9 grades to have a Challenge provided Chromebook as an enhancement of the remote learning program.

Following discussion, the report was received with great appreciation.

5. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #7]. The report was received with appreciation.



10. The Chair called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #8]. The report was received with appreciation.
11. The Chair called for the September 2020 Financial Report [Attachment #9]. Following discussion and review, the report was received by common consent.
12. The Chair called for the presentation of the 2020-21 October Personnel Report by Eunice Armstrong, Director of Finance [Attachment #10]. A motion was made by Karon McFarlane and second by Gertrudis Hernandez to approve the report. The motion carried unanimously.
13. The Chair called for the presentation of an updated changes to the 2020-21 Annual Budget by Eunice Armstrong, Director of Finance [Attachment #11]. A motion was made by Karon McFarlane and second by Gertrudis Hernandez to approve the updated budget. The motion carried unanimously.
14. Representatives from PKF O'Connor Davies, LLP: Gus Saliba; James Mercaldo; Joseph X. Ciorciari and Charter School Business Management: Donna Webster; Raymond Alston joined the meeting at 7:00 p.m.
15. The Chair called upon Gus Saliba to present the 2019-20 CPCS Audit Report [Attachment #12]. Following discussion, a motion was made by Karon McFarlane with a second from Gertrudis Hernandez that the report be approved. The motion carried unanimously.

The meeting adjourned by common consent at 7:35 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



Attachment #1
See Prior
Month
Minutes for
Minute
Attachments



2020-21 School Year Board Meeting #3 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #3 at 6:30 PM on September 16, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair appointed Gertrudis Hernandez as Secretary Pro Tem due to the absence of Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Dr. Michelle Daniel-Robertson, Linda Plummer, Andrew Barnes and Gertrudis Hernandez

Members absent: Karon McFarlane

Also, present: Michael R. Estep and Eunice Armstrong. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #2 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the opening of the 2020-21 School Year. He additionally, shared information of the COVID-19 preparations at all of the Challenge building sites for the in-person attendance of scholars scheduled for October 5, 2020 for grades K-2, October 19, 2020 for grades 3-5 and October 28, 2020 for grades 6-9.



Dr. Mullings also shared information on the progress of the High School Back Building that will be used for the 9th grade, which is now scheduled for being turned over to Challenge in mid-October 2020.

Dr. Mullings led the Board through a discussion about the Parent/Guardian Survey and the current results to date of the responses and feelings of the parents/guardians concerning the options of their scholars returning in-person or opting for their scholars to take the remote learning option. It was noted that the parents/guardians that have not responded as of the date of this meeting of the Board will be contracted to complete the survey.

It was noted that a Special Called Meeting of the Board may be necessary between now and the scheduled in-person date of October 5, 2020 for the K-2 grades to return to the 710 Hartman Lane, Far Rockaway, NY facility. The purpose of the meeting will be to potential adjust the dates for in-person learning.

Following discussion, the report was received with appreciation.

4. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #7]. The report was received with appreciation.
10. The Chair called for the August 2020 Financial Report [Attachment #8].
Following discussion and review, the report was received by common consent.
11. The Chair called for the presentation of the 2020-21 September Personnel Report by Eunice Armstrong, Director of Finance [Attachment #9]. It was noted that no



new personnel were hired since the last Board meeting. The report was received by common consent.

12. The Chair called upon the CEO and Dr. Michael Estep for the presentation of the proposed CPCS Privacy and Security for Student Data and Teacher and Principal Data Policy [Attachment #10]. Following discussion, a motion was made by Dr. Michelle Daniel-Robertson with a second from Gertrudis Hernandez that the policy be adopted as presented. The motion carried unanimously.

The meeting adjourned by common consent at 7:15 PM.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Gertrudis Hernandez", is written over a horizontal line.

Gertrudis Hernandez
Secretary Pro Tem



Attachment #2



2020-21 School Year Special Called Board Meeting #1 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Special Called Board Meeting #1 at 6:30 PM on September 25, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

Karon McFarlane, Secretary of the Board of Trustees called the roll of the board.

Members present: Frederica Jefferies, Andrew Barnes, Karon McFarlane, Dr. Michelle Daniel-Robertson, Linda Plummer, and Gertrudis Hernandez

Members absent: None

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair reminded the Board of the discussion in the September 16, 2020 Regular Board meeting about the potential of changing the dates of in-person scholar teaching based upon several factors including responses to parent/guardian surveys and the trending rise of COVID-19 positive tests results in Far Rockaway.
3. The Chair called on the CEO, Dr. Les Mullings to update the Board on the most recent survey of Parents/Guardians. Dr. Mullings reported that overwhelmingly the parents/guardians preferred to remain in a remote learning model at the present. He further indicated that several nearby private schools had closed due to



recent outbreaks of COVID-19 in their schools. He also updated the Board on the recent results of COVID-19 testing which shows a dramatic increase in zip code 11691 of positive tests results.

After a lengthy discussion lead by the Board Chair, a motion was made by Frederica Jefferies and seconded by Dr. Michelle Daniel-Robertson to delay the in-person learning until Wednesday, January 6, 2021 for Grades K-2; Wednesday, January 13, 2021 for Grades 3-5, and Wednesday, January 20, 2021 for Grades 6-9. Motion carried unanimously.

It was noted that all the necessary stakeholders would be informed immediately of these date changes via direct communications as well as website updates and the use of social media platforms. Further it was indicated that the CPCS Reopening Plan would be updated and distributed to indicate the new dates.

The meeting adjourned by common consent at 7:25 PM.

Respectfully submitted:

A handwritten signature in blue ink that reads "Karon K. McFarlane". The signature is written in a cursive style.

Karon McFarlane
Secretary



Attachment #3



Senior Director of Teaching and Learning
October 2020 Board Report
 (Covering September 12- October 16)
Kentia Coreus

2020-21 Scholar Enrollment

| Current Enrollment | 907 scholars (as of October 16, 2020) | |
|--------------------|--|--------------------------|
| Grade | Number of scholars | Notes (where applicable) |
| K | 109 | |
| 1 | 120 | |
| 2 | 98 | One seat offered |
| 3 | 98 | |
| 4 | 98 | |
| 5 | 102 | |
| 6 | 71 | One seat offered |
| 7 | 80 | One seat offered |
| 8 | 77 | Two seats offered |
| 9 | 54 | One seat offered |
| TOTAL | 907 | |

COVID-19 Response and Ongoing Tasks

- Read and disseminate guidance from NYSED and NYCDOE Charter Office.
- Connect with external school leaders to share/collect ideas for supporting students and staff.
- Conduct check-ins with principals and staff.
- Respond to staff and family grievances.
- Attend weekly webinars with the New York State Charter Association. Information is provided by the Board of Regents and all three NYS charter authorizers.

Remote Teaching and Learning

A survey was administered to all instructional staff to gather information on topics varying from instructional tools, student engagement, relationship building, and wellness. Principals and their prospective teams are providing teacher training and school culture supports to meet the enormous challenges that remote teaching and learning bring. They are also forming advisory committees to ensure the voices of all stakeholders are heard. Mrs. Richards is responding to data collected on social emotional wellness.

Staffing

CPCS currently has one teacher assistant vacancy. CCMS has a SETTS teacher vacancy and an English teacher vacancy. The role of the 6-9 Data Specialist has been expanded to cover data needs for K-9. A fifth grade teacher at Hartman is now the new Curriculum and Technology Integrationist.

Curriculum Development and SEM Implementation at Hartman

Challenge has consulted with three experienced educators to provide support with curriculum development for K-5 and SEM implementation for grades K-9. This work is now underway with both CPCS and CCMS/HS.

Beginning of Year (BOY) I-Ready Administration

BOY I-Ready testing in Reading and Math is in progress K-9, remotely. Principals and school teams will utilize this baseline data to develop goals for this very unique school year. We expect this data to be skewed by multiple variables caused by the pandemic.

Focus Areas for the First 30 Days of School

Principals and school teams have been tasked with responding to the seven focus areas listed below for the first 30 days of school. We are learning that the pandemic sets the actual timeline on what we need to focus on. While we continue to focus on these areas, we will soon begin to focus on accountability and compliance measures relates to: **student achievement data, teacher performance, special education compliance and ELL compliance.**

1. Social-Emotional Well-Being of Students
2. Social-Emotional Well-Being of Adults
3. Family and Community Engagement
4. Digital Access and Equity
5. Launching the (Remote) Educational Program
6. Professional Learning Opportunities
7. Preparing for Hybrid Learning

Preparing for Hybrid Learning

Our DRAFT Hybrid Launch project plan has been updated to reflect our delay of hybrid learning.

| Return to Buildings Project Plan | | |
|----------------------------------|--|-----------------------------------|
| Due Date | Task | Person/s Responsible |
| October 1 | Complete building deep cleaning, disinfection, and sanitizing | OPS |
| October 15 | Submit draft of needed documents for review and approval | COVID Coordinators |
| October 15 | Respond to staff health and safety concerns from Health and Safety survey | SLT/COVID Coordinators |
| October 30 | Distribute approved documents to all staff | SLT/COVID Coordinators |
| October 30 | Complete all building preparation tasks (classroom set-up, stock cleaning supplies, etc.) | OPS |
| November 9-20 | Affirm Remote vs. Hybrid Learning Options (option is through end of Q3, April 13) | Principals |
| December 9 | Distribute B2B Staff and Family one-pagers to staff | Principals |
| December 11 | Hartman: Return to building staff practice (Train, provide PPE and cleaning supplies) | Principals/COVID Coordinators/OPS |
| December 15 | K-5 Families receive B2B Guide | Principals/Communications |
| December 17 | K-2 and 3-5 Hybrid Learning Parent Orientations (separately) | Principals/Communications |
| December 18 | Redfern: Return to building staff practice (Train, provide PPE and cleaning supplies) | Principals/COVID Coordinators/OPS |
| January 4 | K-5 Staff Return to Hartman | Principals |
| January 5 | 6-9 Families receive B2B Guide | Principals/Communications |
| January 6 | K-2: Hybrid Learning Starts | |
| January 7 | 6-9: Hybrid Learning Family Orientation | Principals/Communications |
| January 8 | 1520 Central: Return to building staff practice (Train, provide PPE and cleaning supplies) | Principals/COVID Coordinators/OPS |
| January 13 | 3-5: Hybrid Learning Starts | |
| January 20 | 6-9: Hybrid Learning Starts | |



Attachment #4



Ms. Nicole Griffin
Challenge Preparatory Charter School- Elementary
Principal Report
October 2020



Virtual Meet the Teacher Night

- Virtual Meet the Teacher Night September 16th

Remote/Hybrid Learning - Updates

- Parents & guardians were contacted via phone & text on options for remote or hybrid learning for the 1st quarter on September 22nd & 23rd.
- Remote Learning will continue for grades K-5 until January 2021 (announced on September 29th).

Chromebooks/Learning Packets

- Chromebooks- Scholars in grades 3-5 all are equipped with a device. Some scholars continue to use their personal device as we await the arrival of our devices.
- Scholars in grades K-2 who have an IEP or express a need have been provided with a CPCS device. We continue aggressive outreach to families who are in need of a device based on our survey results. For those scholars who do not have a device, they receive a learning packet and a 15- 30 minute daily phone call(s) to provide support to the scholar and families. Scholars in grades K-1 have the highest percentage of daily absences for live meetings due to the lack of devices.
- 400 devices were ordered for scholars in grades K-2 and any other scholar whose device is not working.

Priority Domain Components

The network has identified K-9 domain components (highlighted in black) staff will focus on this year. In addition, the administration team has identified additional domain components and specific look fors to enhance student learning and engagement. Below are the components:

- **1D- Demonstrating Knowledge of Resources** to support student learning in the remote environment.
- **2B- Establishing a Culture for Learning** in a remote environment.
- **2C- Managing Remote Classroom Procedures**
- **3C- Engaging Students in Learning**
- **3B- Using Questioning and Discussion Techniques** to maintain high levels of engagement in the remote learning environment.
- **3D- Using Assessment in Instruction**
- **4A- Reflecting on Teaching**
- **4B- Maintaining accurate records**
- **4D- Participating in a Professional Community** to ensure the success of all scholars and staff in our new learning environment.

Informal observations have commenced. Formal observations will be completed by **November 30, 2020**.

i-Ready

- I-Ready BOY assessment will be complete by 10/23/2020
- Grades K-5 assessments are monitored by teachers. Teachers watch the scholar completing the assessments and make notes as they progress. Progress monitoring will begin on 10/ 28/2020 utilizing the i-Ready data.

Home Visits

- The FEC, Social Worker and or Guidance Counselor has made a total of 6 house visits to scholar homes. At this time, we have NOT had to call children services.

Staff Virtual PD

- Staff PD
 - **Friday, September 11th** - Using Language Objectives to Improve Learning Outcomes (Facilitator: Stephanie Clagnaz, Ed.D. *Educational Consultant*)

- i. Anchor. Access prior knowledge or experience with the topic.
- ii. Add. New content, information, research, theory, skill.
- iii. Apply. Practice or apply new knowledge.
- iv. Away. Connects new learning back to the life of the learner.

○ **Friday, September 18th**

- i. School Closed in Observance of Rosh Hashanah

○ **Friday, September 25th**

- i. Planning & Preparation (article shared)

○ **Friday, October 2nd**

- i. Using digital tools to enhance student learning

○ **Friday, October 9th**

- i. SPED- PART I- Understanding the IEP, service providers role and observational tools to use in the classroom.

○ **Friday, October 16th**

- i. SPED- PART II- Understanding the IEP, creating attainable and measurable goals and writing a TEACH Report.

- **Upcoming PD-** Reading A-Z Assessments, Guided Reading-Understanding and Utilizing Reading Strategies, Using Assessment in Instruction

HR

- Teaching Assistant vacancy filled for class 104 Ms. Candacy Pilgrim
- Teaching Assistant vacancy class 503
- Ms. Ofori new title with CPCS Curriculum & Technology Integration Specialist

Extra- Curricular Activities

- Girl Scouts Meeting started on October 12th



Attachment #5



CHALLENGE CHARTER SCHOOL

2020-2021 Principal's Monthly Board Report Mavgar Mondesir-Gordon, Principal (Grades 6-9)

School Year 2020-2021 Report October 16, 2020

Current CCHS Enrollment:

| Cohort Group | Grade Level | Enrollment as of Sep. 11, 2020 |
|--------------|-------------|--------------------------------|
| #3 | Grade 9 | 54 |

Current CCMS Enrollment:

| Cohort Group | Grade Level | Enrollment as of Sep. 11, 2020 | Enrollment as of Oct. 16, 2020 |
|--------------|-------------|--------------------------------|--------------------------------|
| #4 | Grade 8 | 77 | 77 |
| #5 | Grade 7 | 81 | 80 |
| #6 | Grade 6 | 72 | 71 |
| TOTAL | | 230 | 228 |

CCMS Attendance Statistics:

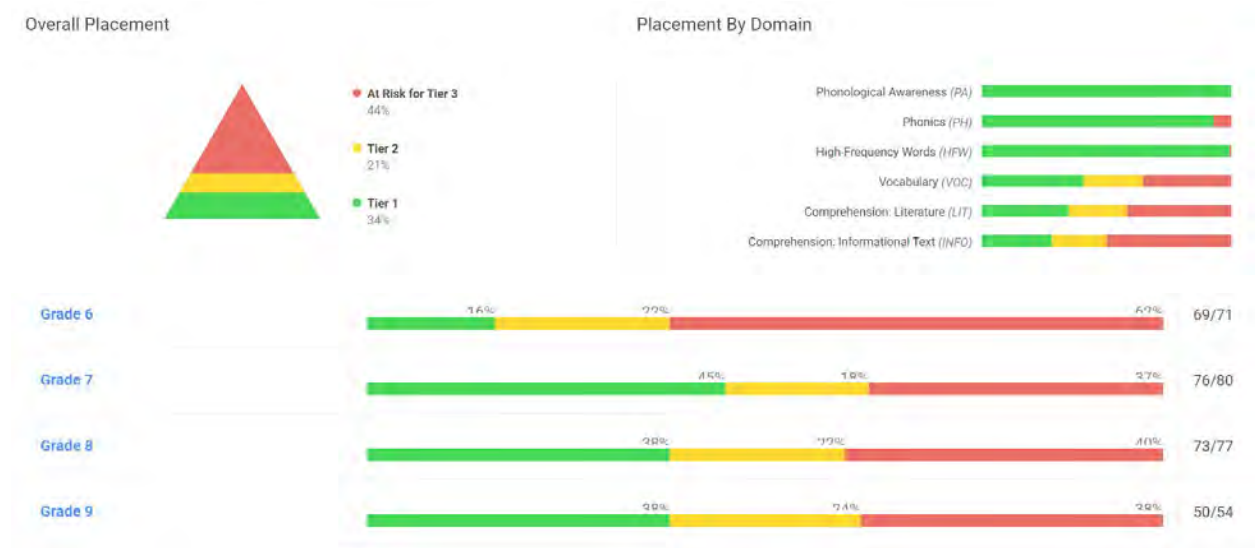
| Cohort Group | Grade Level | Attendance Rates | |
|---------------------|-------------|---------------------------|---------------------------|
| | | Aug 24, '20 - Sep 11, '20 | Sep 12, '20 - Oct 16, '20 |
| #3 | Gr. 9 | 79% | 92% |
| #4 | Gr. 8 | 90% | 86% |
| #5 | Gr. 7 | 85% | 96% |
| #6 | Gr. 6 | 90% | 91% |
| CCMS Average | | 88% | 91% |
| 6-9 Average | | 90.5% | 91.1% |

I-READY DIAGNOSTIC TESTING

- Began on September 21, 2020
- 95% of scholars have completed Reading diagnostics
- 95% of scholars have completed Math diagnostics

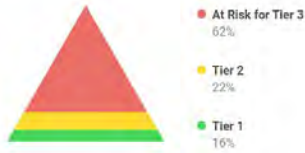
| Grade Level | i-Ready Reading BOY Diagnostics | | i-Ready Math BOY Diagnostics | |
|-------------|---------------------------------|------------------------------------|------------------------------------|------------------------------------|
| | 6-9 | 34% proficient | 44% two or more grade levels below | 26% proficient |
| 6 | 16% proficient | 62% two or more grade levels below | 13% proficient | 58% two or more grade levels below |
| 7 | 45% proficient | 37% two or more grade levels below | 26% proficient | 43% two or more grade levels below |
| 8 | 38% proficient | 40% two or more grade levels below | 29% proficient | 40% two or more grade levels below |
| 9 | 38% proficient | 38% two or more grade levels below | 42% proficient | 44% two or more grade levels below |

BOY READING - GRADES 6-9

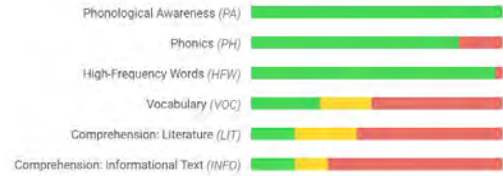


BOY READING - GRADE 6

Overall Placement

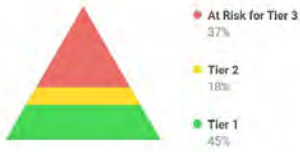


Placement By Domain



BOY READING - GRADE 7

Overall Placement

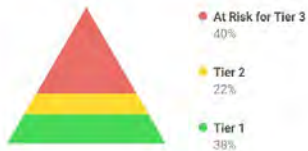


Placement By Domain

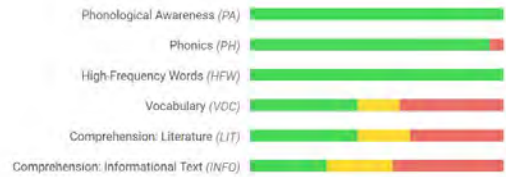


BOY READING - GRADE 8

Overall Placement

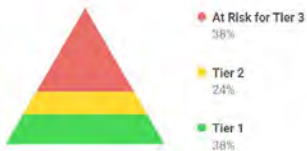


Placement By Domain



BOY READING - GRADE 9

Overall Placement

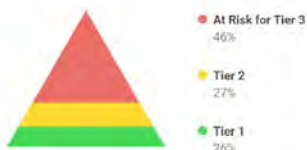


Placement By Domain



BOY MATH - GRADES 6-9

Overall Placement



Placement By Domain

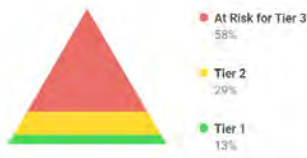


2019-2020 Principal's Monthly Board Report
October 16, 2020
Mavgar Mondesir-Gordon, Principal (Grades 6-9)

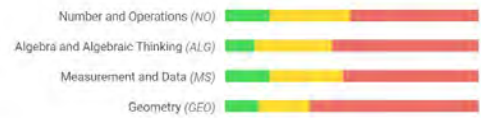


BOY MATH - GRADE 6

Overall Placement

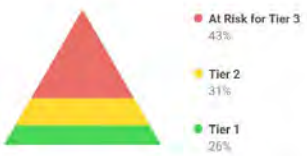


Placement By Domain



BOY MATH - GRADE 7

Overall Placement

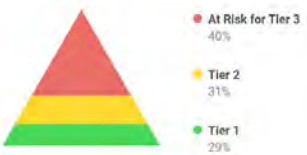


Placement By Domain



BOY MATH - GRADE 8

Overall Placement

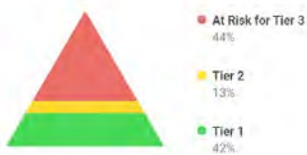


Placement By Domain



BOY MATH - GRADE 9

Overall Placement



Placement By Domain



STAFFING:

- CCMS is currently seeking a SETSS Teacher
- CCMS has a new Social Studies teacher starting in November
- CCHS has an Earth Science and Living Environment Teacher who transferred from CCMS.

SOCIAL EMOTIONAL LEARNING (SEL)

- Covered in the homeroom (8:00 a.m.-8:20 a.m.)
- The importance of the social-emotional lessons is to provide a foundation for a safe and positive learning to provide scholars with the strategies necessary to succeed in school, careers, and life. We will focus on all 5 of the SEL Competencies throughout the school year. Challenge launched its official Advisory Curriculum - The Inner You on September 25, 2020
- CCHS has also begun work with the Inner You Curriculum which will serve as an elective course

CURRICULUM AND INSTRUCTION

- CCMS/CCHS implemented a **Teacher Advisory Team** to help shape the trajectory of the Remote Learning Program. It was necessary for teacher representatives to take the lead and have a voice in the way forward--they too experience screen fatigue and thinking of their socio-emotional state was one of the factors in this collaboration. To this end, they collaborated with leadership on the schedule change bearing in mind that the final decision would have to align with the SED's compliance for instructional minutes. They also did some work in the augmenting of our lesson plan framework to ensure that the time spent with scholars is focused on the standards mastery and that rigor would be at the core of the work that we do.
- Schedules in grades 6 through 9 have undergone a major shift, effective October 14, 2020. This was done to address scholar and staff screen fatigue and to shift focus to small group instruction to help students make headway. Major shifts include:
 - Core subjects (ELA, Math, Science, SS) meet daily from Mon-Thu
 - Core subjects meet for 50 minute periods. There are no more double periods.
 - Core subject instruction ends at 12:00 PM from Monday through Thursday
 - Specials meet once weekly for 45 minutes
 - Instructors have separated scholars into groups based on their needs. These groups meet Monday to Thursday in the afternoons for 45-minute sessions.
 - Instructors and scholars have responded positively to these small groups.
 - Fridays are slated for focus on Digital Citizenship, House Meetings, SEL, Town Halls, and Enrichment Clusters.
- This week at CCMS and CCHS scholars began instruction in their Health Science classes on Covid-19 Education - "Knowing the virus" through the partnership with Dr.Galiatsatos from the John Hopkins School of Medicine.

SPECIAL EDUCATION SERVICES

- **MANDATED SERVICES**
 - Mandated services like Speech therapy and counseling continue on a strict schedule via Google Meet. Scholars are also receiving their SETTS services and Extra help
- Special Education staff continue to participate in SPED Collaborative events, sharing techniques, and strategies that are rooted in SDI.

DIGITAL PLATFORMS

- Grades K-9 transitioned to PowerSchool as its SIS for this school year for grade book, rostering, and attendance.
- Grades 6-9 continues to use Google Classroom as its LMS.

PARENT AND SCHOLAR OUTREACH and ACCESSIBILITY

- Frequent parent meetings for scholars who are not meeting the expectations or for whose socio-emotional state brings us concern.
- Weekly Parent announcements
- All instructors maintain office hours for conferencing with scholars and/families daily from 4:00 PM to 4:30 PM

PROFESSIONAL DEVELOPMENT

- **GRADE TEAM PLANNING AND ONGOING PROFESSIONAL DEVELOPMENT**
 - Professional development takes place daily
 - Mon-Thu 12:50 PM to 1:35 PM for Grades 6-8 core instructors
 - Mon-Thu 3:15 PM to 4:00 PM for Grade 9 core instructors
 - Fridays from 1:00 PM to 4:00 PM
- **VERTICAL DEPARTMENT PLANNING**
 - CCMS/CCHS engaged in a Curriculum compacting PD and has used the knowledge to begin Vertical Content Compacting work focused on our scholars who tested mid, late, and above grade level.
 - The June 2020 preparation of "Great Expectations for Grade Level Expectations" helped us begin the 2020-2021 school year with a clear idea of our scholars' data and beginning-of-year needs. This document names the standards that scholars must master at the end of each grade level alongside the checklist of academic skills that support that standard. This will work in tandem with the iReady

Standards Mastery feature to ensure that as a PLC we are referring to scholar performance by naming the standards that scholars have mastered or have not mastered yet. i-Ready beginning-of-year diagnostic testing began on September 22, 2020.

INSTRUCTIONAL OBSERVATIONS

- The CCMS-CCHS Admin Team members have been supporting during remote learning sessions regularly to ensure that instruction is taking place and that outreach is performed as needed. Informal observations have begun in the form of Check-ins. TeachBoost is currently being used for this task, with a target of 2 long observations and 5 short observations across the board for the school year.



Attachment #6



Director of Pupil Personnel Report

October 2020

Covid-19 Coordinator

- Johns Hopkins COVID-19 scholar lesson curriculum has begun at all school sites.
- St. Johns COVID-19 family workshops are coming up on Thursdays The FEC will be the moderators at all events

October 29th - Chair of Pediatrics Effects of COVID-19 Among Children and Teens

November 5th - Director of Infection Control How To Fight and Control the Spread of COVID-19 Among Children and Teens

November 12 - AVP of Integrated Care & Population Health and the RN, Health Education Nurse Prevention is Key! Practical Solutions to Control the Spread of COVID-19 Among Children and Teens

- Providing the new DOE health screening link to Principals to provide to their staff members. Staff will log in as a guest and receive a completed screen shot for building entry. This screen shot is valid for 24 hours. We are currently reviewing health screeners for students.
- We will use the Operoo health screening tool for students
- Department of Health implemented a daily reporting system to report COVID-19 cases within the school community. These reports are inputted daily.
- Attend weekly DOE/DOH meetings and the most important thing now is ensuring staff are prepared for the scholars and families are informed of the procedures.

Pupil Personnel Director

- Bi-weekly check-in's with SST's for continuous support in the following areas:
 1. SST were provided with additional resources for advisory lessons for the middle/high school level and character education lessons for the elementary school level. The lessons are aligned to the character trait of the month at the K-5 site and the core competencies at the 6-9 sites.
 2. SST members implemented a school-wide behavioral referral process

3. Making plans to meet with Mrs. Gordon and her team with aligning the Inner You Advisory Curriculum with SEL strategies and SEL/PBL initiatives to embed the lessons learned into daily practice. These projects are also aligned to the five core competencies. Enhancing relationship skills through debate, develop responsible decision-making skills through community based projects, etc.
4. Planning the Teacher Wellness Platform for a November start date. This platform will focus on the big 7 self-regulation strategies and staff will receive monthly resources and guides to exercise each strategy.
5. SST members have been assigned specific PD's towards creating systems in schools and collaboration with all stakeholders within the school community. Middle/High school SST members are able to utilize some Fridays for these opportunities.
6. Created and shared a DASA school-wide protocol for documenting bullying.

Family Engagement Coordinators

1. The FEC check-in weekly to discuss and plan family engagement opportunities.
2. The Self-assessment process has begun to reflect on the following core principles:

Create a welcoming Environment

Building Effective Two-way communication

Supporting the Success of Students

Sharing Power and Responsibility

Partnering with the Community

Providing Equity and Access

Ensuring Sustainability



Attachment #7



Challenge Charter School

Communications Report - Oct. 2020

fr: Kim Messer, Director of Communications

Family and Staff Communication

We informed Families and Staff about the continuation of Remote Learning until January 2021 through all of our various channels, website, and specific letters that went out on October 6 (staff) and October 7 (families).

One School Campaign

CPCS and Middle School Facebook pages will be merged to create one school-wide page by January.

Print/Online Marketing

Schneps Media ads online and across 3 English and Spanish papers continue.

Application 2021-22 campaign will start with High School Ads this month in 3 papers and online. (Please see sample Ad for just before Halloween).

Application Season

The school flyer and application has gotten a complete make over. Under the guidance of Dr. Mullings, meetings starting this week will take place to brainstorm with staff on how best to Recruit and Retain students in this unusual time.

Ongoing

Student Handbooks were delayed due to a number of factors. CCMS and CCHS have been posted with K-5 to follow shortly.

Development of a comprehensive Crisis Communications Plan is about half complete; branding issues such as letterhead to do.



Attachment #8



Rev. Dr. Les Mullings, Founder/CEO

October 19, 2020

Re: October 19, 2020 Operations Report

By: Venessa Lynch, Director of Operations

I. Facilities / COVID 19 Preparation

- Building have been deep cleaned
- Ongoing completion of work throughout all buildings as needed
- COVID signage placed throughout buildings (Hartman completed, Redfern and Central in progress)
- Classrooms set up based on COVID guidelines. (Hartman completed, Redfern and Central in progress)
- Working with landlord on the replacement of HVAC filters in preparation for reopening.

II. Health

- Nurses have been confirmed for ES site and MS
- Nurses will report back to their prospective sites closer to reopen date

III. School Operations

- Ongoing implementation of cloud base system Operoo for continuity of school operation. This system will streamline effective and accurate documentation for each scholar and family. We will be able to execute constant contact with instant response with our families. This will also assist with student records and ensure all documents are current.
- ATS purge ensuring all student records are accurate and current
- Working with Principals and Sr. Director of Teaching and learning to fill vacant positions. Recruiting candidates via Indeed and LinkedIn Recruiter
- Notification to OPT , School food and other prospective vendors have been notified of our January reopen as needed.

Challenge Preparatory Charter School, K-5

Nicole Griffin, K-5 Principal

710 Hartman Lane, Far Rocka Way, NY 11691

Phone: 718-327-1352

Email: ngriffin@challengecharterschools.org

www.challengeprepcharter.org

Challenge Charter Schools

Rev. Dr. Les Mullings, Founder/CEO

710 Hartman Lane, Far Rockaway, NY 11691

Phone: 718-327-1352

Email: lsmullings@challengecharterschools.org

www.challengecharterschools.org

Challenge Charter Middle School, 6-8

Mavgar Mondesir-Gordon, 6-8 Principal

1526 Central Avenue, Far Rockaway, NY 11691

Phone: 718-327-4040

Email: mmondesir@challengecharterschools.org

www.challengechartermiddle.org



Attachment #9



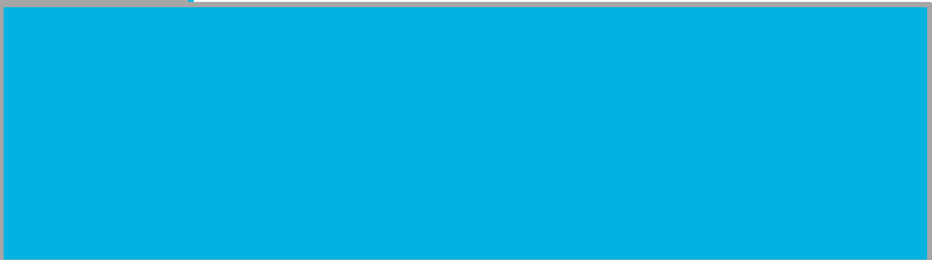
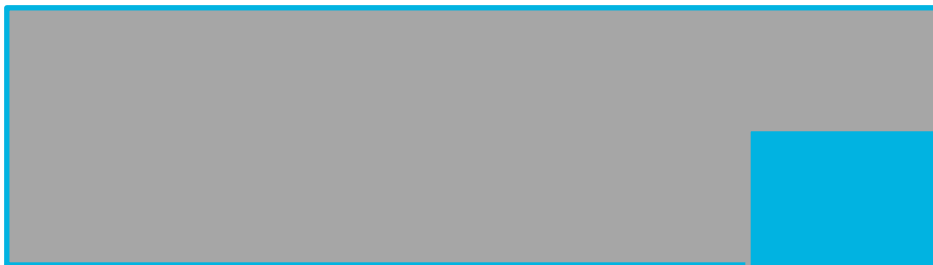
Helping you to focus on what's important
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

Monthly Financial Report
September 2020



Challenge Prep Charter School

Financial Summary

For Period Ended September 30, 2020

| | | |
|--|---|--------------|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of September 30, 2020) | \$ 6,801,481 |
| | Projected months of cash on hand | 4.5 |
| | Cash in Bank (Total - All Accounts: as of September 30, 2020) | \$ 6,886,327 |
| | FY Ending Cash Available to Carryover to FY21-22 (Operating Account(s) Only) | \$ 1,374,470 |
| | <i>*Cash balance available once all FY20-21 obligations & receivables have been settled</i> | |
| Projected months of cash on hand | 0.9 | |
| FY Ending Cash Available to Carryover to FY21-22 (Total - All Accounts) | \$ 1,459,317 | |

Projected Cash

Months of Cash

| | Actual | Budget | Variance | | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|----|------------------|------------------|-------------------|
| General Ed | 936.00 | 920.00 | 16.00 | \$ | 15,116,400 | 14,083,360 | 1,033,040 |
| SPED | | | | | | | |
| 0 - 20% | 35.00 | 41.00 | (6.00) | | - | - | \$ - |
| 20 - 59% | 18.00 | 25.00 | (7.00) | | 187,020 | 259,750 | \$ (72,730) |
| 60% - Over | 63.00 | 53.00 | 10.00 | | 1,200,087 | 1,009,597 | \$ 190,490 |
| Total SPED | 116.00 | 119.00 | (3.00) | | 1,387,107 | 1,269,347 | \$ 117,760 |

Student Enrollmt. - Gen. Ed

Student Enrollmt. - SPED

Per Pupil

| | |
|--|--------------|
| Total Current Assets: | \$ 7,714,765 |
| Total Current Liabilities: | \$ 3,838,399 |
| Working Capital (Current) Ratio | 2.01 |
| Total Assets: | \$ 9,727,356 |
| Total Liabilities: | \$ 6,326,109 |
| Debt Ratio | 0.65 |
| Total Net Assets: | \$ 3,401,246 |

Assets & Liabilities

Working Capital & Debt Ratios

| | Actual | Budget | Variance |
|--|---------------------|-------------------|-------------------|
| Total Revenue YTD: | \$ 4,531,361 | \$ 4,452,429 | \$ 78,932 |
| Total Expenses YTD: | (3,135,090) | (3,839,090) | 704,000 |
| Net Operating Surplus(Deficit): | \$ 1,396,271 | \$ 613,338 | \$ 782,932 |

Challenge Prep Charter School

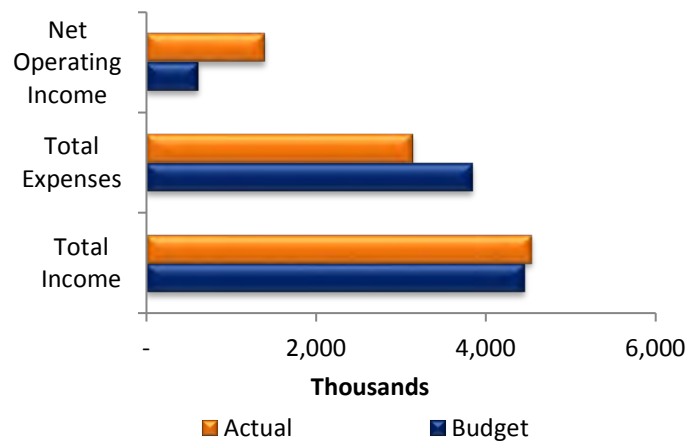
Financial Summary

For Period Ended September 30, 2020

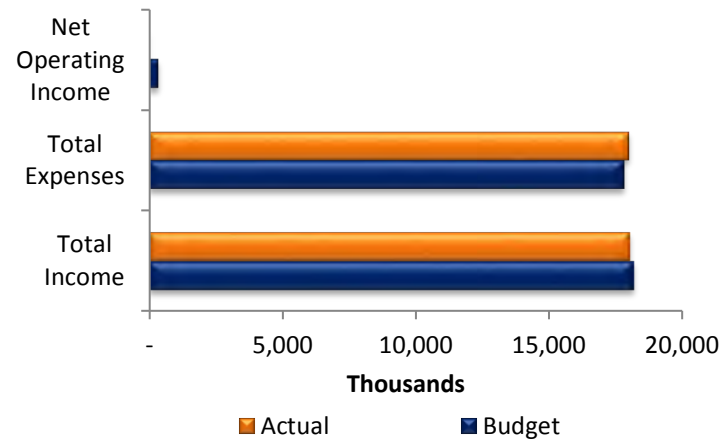
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|---------------------|
| Annual Projected Revenue: | \$ 18,019,182 | \$ 18,169,622 | \$ (150,440) |
| Annual Projected Expenses (before depreciation): | (17,759,931) | (17,587,393) | (172,538) |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 259,251 | \$ 582,229 | \$ (322,978) |
| Annual Projected Depreciation: | (230,840) | (230,840) | - |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 28,411 | \$ 351,389 | \$ (322,978) |
| Capital Expenditure Requirements | \$ 177,755 | \$ - | \$ 177,755 |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (17,706,846) | \$ (17,356,553) | \$ (350,293) |
| Revenue per Pupil (YTD) | \$ 19,251 | \$ 19,750 | \$ (498) |
| Expenditure per Pupil (YTD) | \$ 18,974 | \$ 19,117 | \$ (142) |

BUDGETING / REVENUE & EXPENSES

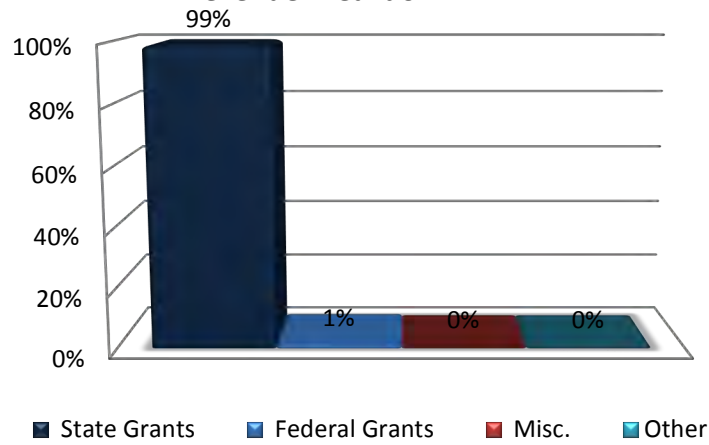
Year-To-Date (YTD)



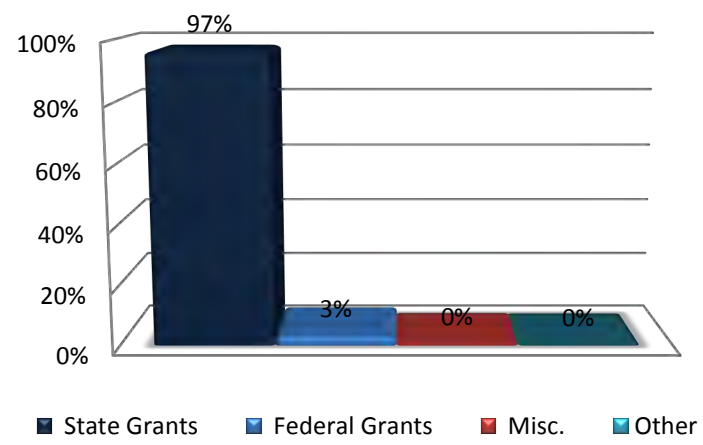
Year End (YE) Projection



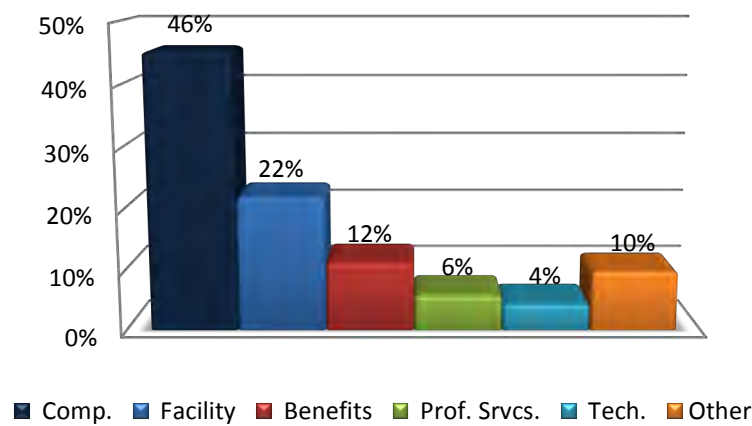
Revenue Breakdown YTD



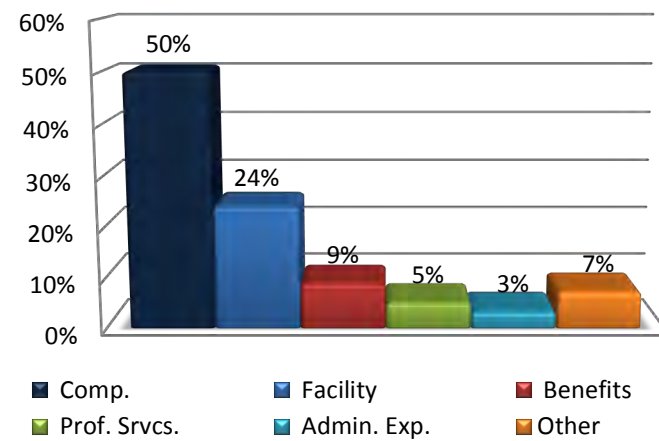
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2021 | | Comments |
|--|-------------------------|---|
| Net Budget Surplus after Depreciation | \$ 351,389 | |
| Decrease in State Grants | (244,420) | GenEd budget based on 920, projection based on 909.683 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 17.903 20-60 and 52.468 >60 |
| Increase in Federal Grants | 56,337 | |
| Decrease in Contributions | - | |
| Increase in Miscellaneous Income | 37,644 | |
| Decrease in Projected Annual Revenue | (150,440) | |
| Increase in Projected Annual Expenses | 172,538 | |
| Net Projected Deficit Variance after Depreciation | <u>\$ 28,411</u> | |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2021**

| | September 30, 2020 | | | YTD Through September 30, 2020 | | | Projected FYE June 30, 2021 | | | | Comments |
|--------------------------------------|--------------------|------------------|-----------------|--------------------------------|------------------|------------------|---|-----------------------------------|-------------------|------------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Current Month Actuals - July 2019 - March 31, 2020 + Projected - June 30, 2020 | Projections thru June 30, 2020 | Annual Budget | Variance | |
| Income | | | | | | | | | | | |
| 4100 State Grants | 1,498,946 | 1,467,156 | 31,790 | 4,496,837 | 4,401,467 | 95,370 | 12,929,029 | 17,425,866 | 17,670,286 | (244,420) | GenEd budget based on 920, projection based on 909.683 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 17.903 20-60 and 52.468 >60 |
| 4200 Federal Grants | 5,122 | 19,288 | (14,167) | 34,522 | 50,961 | (16,439) | 521,150 | 555,673 | 499,336 | 56,337 | |
| 4300 Contributions | - | - | - | - | - | - | - | - | - | - | |
| 4400 Miscellaneous Income | 0 | - | 0 | 1 | - | 1 | 37,643 | 37,644 | - | 37,644 | |
| Total Income | 1,504,068 | 1,486,444 | 17,623 | 4,531,361 | 4,452,429 | 78,932 | 13,487,821 | 18,019,182 | 18,169,622 | (150,440) | GenEd budget based on 920, projection based on 909.683 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 17.903 20-60 and 52.468 >60 |
| Expenses | | | | | | | | | | | |
| Compensation | | | | | | | | | | | |
| 5100 Instructional Staff | 524,138 | 546,853 | (22,715) | 955,781 | 956,913 | (1,133) | 5,425,576 | 6,381,357 | 6,381,357 | - | Based on Budget |
| 5200 Non-Instructional Staff | 123,609 | 136,878 | (13,269) | 307,549 | 410,634 | (103,085) | 1,334,986 | 1,642,535 | 1,642,535 | - | Based on budget |
| 5300 Pupil Support | 89,694 | 76,606 | 13,088 | 163,692 | 229,819 | (66,127) | 891,173 | 1,054,865 | 919,276 | 135,589 | Based on budget |
| 5000 Compensation | 737,440 | 760,337 | (22,897) | 1,427,021 | 1,597,366 | (170,345) | 7,651,736 | 9,078,757 | 8,943,168 | 135,589 | Salary projections based on budget |
| 5400 Benefits | 187,092 | 136,783 | 50,309 | 364,419 | 410,350 | (45,931) | 1,277,322 | 1,641,741 | 1,641,398 | 343 | Based on budget |
| 6100 Administrative Expenses | 33,247 | 47,552 | (14,305) | 97,539 | 198,524 | (100,985) | 504,955 | 602,494 | 626,494 | (24,000) | |
| 6200 Professional Services | 69,243 | 76,842 | (7,598) | 188,379 | 218,425 | (30,046) | 742,096 | 930,475 | 930,475 | - | Based on budget |
| 6300 Professional Development | 1,520 | 14,600 | (13,080) | 32,840 | 38,700 | (5,860) | 137,260 | 170,100 | 170,100 | - | Based on budget |
| 6400 Marketing and Staff/Student Rec | 6,037 | 6,676 | (640) | 29,297 | 20,029 | 9,268 | 50,818 | 80,115 | 80,115 | - | Based on budget |
| 6500 Fundraising Expenses | - | 306 | (306) | - | 919 | (919) | 53,675 | 53,675 | 53,675 | - | Based on budget |
| 7100 Curriculum & Classroom Expenses | 47,024 | 27,696 | 19,328 | 85,344 | 82,299 | 3,046 | 331,312 | 416,656 | 389,688 | 26,968 | Based on budget |
| 8100 Facility | 238,893 | 370,155 | (131,262) | 699,632 | 1,099,964 | (400,332) | 3,698,424 | 4,398,055 | 4,383,055 | 15,000 | Based on budget |
| 8200 Technology/Communication Expens | 67,778 | 28,185 | 39,592 | 140,766 | 114,556 | 26,210 | 229,097 | 369,863 | 368,225 | 1,638 | Based on budget |
| 8800 Miscellaneous Expenses | 1,498 | 83 | 1,414 | 4,489 | 250 | 4,239 | 13,511 | 18,000 | 1,000 | 17,000 | |
| 8900 Depreciation Expense | 64,950 | 57,710 | 7,240 | 65,365 | 57,710 | 7,655 | 165,475 | 230,840 | 230,840 | - | |
| Total Expenses | 1,454,722 | 1,526,926 | (72,204) | 3,135,090 | 3,839,090 | (704,000) | 14,855,681 | 17,990,771 | 17,818,233 | 172,538 | |
| Net Income | 49,345 | (40,482) | 89,827 | 1,396,271 | 613,338 | 782,932 | (1,367,860) | 28,411 | 351,389 | (322,978) | |
| Capital Expenditures | | | | | | | | | | | |
| Furniture, Fixtures & Equipment | 124,643 | - | 124,643 | 251,563 | - | 251,563 | 83,437 | 335,000 | - | 335,000 | |
| Facility and Construction | - | - | - | (512,755) | - | (512,755) | - | (512,755) | - | (512,755) | |
| Website | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | 124,643 | - | 124,643 | (261,192) | - | (261,192) | 83,437 | (177,755) | - | (177,755) | |

**Challenge Prep Charter School
Cash Flow Projection as of September 30, 2020**

| | Annual Budget FY20-21 | Projected Aug 20 - June 21 | October | November | December | January | February | March | April | May | June | July + Subsequent FY19-20 Items |
|--|--------------------------|-------------------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|------------------------------------|
| Beginning Cash Balance (Operating | 4,804,870 | 6,801,481 | 6,801,481 | 7,478,646 | 5,984,657 | 7,261,573 | 5,726,689 | 6,938,902 | 5,399,293 | 6,613,956 | 5,081,523 | 3,586,721 |
| Projected Cash Receipts from Operations (below) | 18,169,622 | 11,547,181 | 2,747,098 | 40,895 | 2,811,801 | 1 | 2,747,098 | 1 | 2,747,098 | 1 | 37,633 | 415,553 |
| Projected Cash Disbursements from Operations (below) | (17,818,233) | (14,557,212) | (1,525,614) | (1,525,614) | (1,525,614) | (1,525,614) | (1,525,614) | (1,530,339) | (1,523,164) | (1,523,164) | (1,523,164) | (829,309) |
| Net Cash from Operations | 351,389 | (3,010,032) | 1,221,484 | (1,484,719) | 1,286,187 | (1,525,613) | 1,221,484 | (1,530,338) | 1,223,934 | (1,523,163) | (1,485,531) | (413,756) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | - | - | (535,048) | - | - | - | - | - | - | - | - | - |
| Capital Expenditures (below) | - | (83,437) | (9,271) | (9,271) | (9,271) | (9,271) | (9,271) | (9,271) | (9,271) | (9,271) | (9,271) | - |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - | - | - |
| PPP Loan Payable | - | (1,792,512) | - | - | - | - | - | - | - | - | - | (1,792,512) |
| PPP Loan Interest Payable | - | (5,983) | - | - | - | - | - | - | - | - | - | (5,983) |
| Ending Cash Balance (Operating Account) | 5,156,259 | 5,673,381 | 7,478,646 | 5,984,657 | 7,261,573 | 5,726,689 | 6,938,902 | 5,399,293 | 6,613,956 | 5,081,523 | 3,586,721 | 1,374,470 |
| Other Cash Accounts (Net of Transfers) | 75,354 | - | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 | 84,847 |
| Total Cash (All Accounts) | 5,231,613 | 5,673,381 | 7,563,493 | 6,069,503 | 7,346,419 | 5,811,535 | 7,023,749 | 5,484,140 | 6,698,803 | 5,166,369 | 3,671,567 | 1,459,317 |

Challenge Prep Charter School
Balance Sheet
YTD as of September 30, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 6,136,658 | |
| 1002 HSBC Checking - 0852 | 10,467 | |
| 1003 HSBC Checking - 0879 | 664,823 | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,502 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | \$ 6,886,327 | |
| Total Bank Accounts | \$ 6,886,327 | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 281,517 | |
| 1200 Other Receivables - Salary Advance | (704) | |
| Total Accounts Receivable | \$ 280,813 | |
| Other current assets | | |
| 1300 Prepaid Expenses | 195,543 | |
| 1301 Prepaid Insurance | 85,852 | |
| 1310 Prepaid Rent | 266,230 | |
| Total Other current assets | \$ 547,625 | |
| Total Current Assets | \$ 7,714,765 | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 509,012 | |
| 1512 Classroom Furniture | 391,772 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | \$ 56,983 | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 44,217 | |
| Total 1500 Furniture, Fixtures & Equipment | 1,261,440 | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 115,620 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | \$ 7,500 | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 300,000 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | 1,023,986 | |
| 1610 Website | 11,000 | |
| Total 1610 Website | \$ 11,000 | |
| 1700 Accumulated Depreciation & Amortization | | |
| 1710 Accumulated Depreciation | (1,209,257) | |

Challenge Prep Charter School
Balance Sheet
YTD as of September 30, 2020

| | Total | Comments |
|---|-----------------------|-----------------|
| 1750 Accumulated Amortization | (7,578) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (1,216,835) | |
| Total Fixed Assets | \$ 1,079,591 | |
| Other Assets | | |
| 1800 Security Deposits | 932,999 | |
| Total Other Assets | \$ 932,999 | |
| TOTAL ASSETS | \$ 9,727,356 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 494,893 | |
| Total Accounts Payable | \$ 494,893 | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | - | |
| 2301 Accrued Expenses | 40,155 | |
| 2303 Accrued Interest - PPP | 5,983 | |
| 2400 Unearned/Deferred Revenue | 1,504,857 | |
| Total Other Current Liabilities | \$ 3,343,506 | |
| Total Current Liabilities | \$ 3,838,399 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,487,711 | |
| Total Long-Term Liabilities | \$ 2,487,711 | |
| Total Liabilities | \$ 6,326,109 | |
| Equity | | |
| 3100 Retained Earnings | 2,004,976 | |
| Net Income | 1,396,271 | |
| Total Equity | \$ 3,401,246 | |
| TOTAL LIABILITIES AND EQUITY | \$ 9,727,356 | |

Challenge Prep Charter School
Statement of Cash Flows
YTD as of September 30, 2020

| | Total | Comments |
|---|--------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 1,396,271 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | 176,634 | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 340 | |
| 1300 Prepaid Expenses | (160,245) | |
| 1301 Prepaid Insurance | (85,852) | |
| 1310 Prepaid Rent | 73,316 | |
| 1710 Accumulated Depreciation & Amortization | 64,998 | |
| 2301 Accrued Expenses | (76,683) | |
| 2303 Accrued Interest - PPP | 4,489 | |
| 2400 Unearned/Deferred Revenue | 1,498,946 | |
| Total Adjustments to reconcile Net Income to Net Cash provided by operations: | 861,029 | |
| Net cash provided by operating activities | 2,257,300 | |
| INVESTING ACTIVITIES | | |
| 1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment | (214,332) | |
| 1512 Furniture, Fixtures & Equipment:Classroom Furniture | (37,231) | |
| 1750 Accumulated Depreciation & Amortization:Accumulated Amortization | 367 | |
| 1800 Security Deposits | - | |
| Net cash provided by investing activities | (251,196) | |
| FINANCING ACTIVITIES | | |
| 3000 Opening Balance Equity | - | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | 2,006,103 | |
| Cash at beginning of period | \$ 4,880,224 | |
| Total Cash at beginning of period | \$ 4,880,224 | |
| Cash at end of period | \$ 6,886,327 | |



Attachment #10

September 2020

| Current Employees | Vacancies |
|-------------------|-----------|
| 132 | 4 |

| Campus | Current | Vacancies | New Hires |
|--------------------|---------|-----------|-----------|
| Elementary School | 74 | 0 | 0 |
| Middle School | 42 | 3 | 1 |
| High School | 6 | 1 | - |
| Network Operations | 10 | 0 | - |

| New Hires | Position |
|------------------|---|
| Louis, Prince | Custodian |
| Ofori, Elizabeth | Curriculum & Technology Integration Specialist* |

Please note, this position is not in the FY21 Board approved budget

Vacancies

- MS Teacher - SETTS
- MS Teacher - 7th Grade Social Studies
- MS Teacher - 8th Grade ELA
- HS Teacher - CTE



Attachment #11

FY21 CPCS Budget - Modification #1

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY20 Budget Consolidated |
|--|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Assumptions: | | | | | |
| Enrollment: | 624 | 228 | 53 | - | 905 |
| SpEd <20% | 20 | 16 | 3 | - | 39 |
| SpEd 20-60% | 1 | 14 | 3 | - | 18 |
| SpEd >60% | 47 | 2 | 3 | - | 52 |
| | | | | | - |
| Per Pupil Rate | 16,123 | 16,123 | 16,123 | | 16,123 |
| Facilities Rate | 0% | 30% | 30% | 0% | 30% |
| NYS Per Pupil Grant | - | - | - | - | - |
| Income | | | | | |
| 4100 State Grants | | | | | |
| 4101 Per Pupil Allocations | 10,060,752 | 3,676,044 | 854,519 | - | 14,591,315 |
| 4102 Per Pupil Allocations for SPED | 914,359 | 183,309 | 87,808 | - | 1,185,475 |
| 4110 NYS Per Pupil Supplement | - | - | - | - | - |
| 4103 NYSTL | 8,325 | 3,042 | 707 | - | 12,074 |
| 4104 NYSSL | 24,229 | 19,294 | 3,782 | - | 47,305 |
| 4105 NYSLIB | 275 | 3,933 | 830 | - | 5,038 |
| 4108 NYC Discretionary Grant | | | - | | - |
| 4109 Facilities Funding | - | 1,044,770 | 464,342 | - | 1,509,113 |
| Total 4100 State Grants | 11,007,939 | 4,930,392 | 1,411,989 | 0 | 17,350,320 |
| 4200 Federal Grants | | | | | |
| 4201 IDEA for Sp. Ed. | 43,697 | 15,776 | 5,651 | - | 65,124 |
| 4202 Title I - Part A | 131,032 | 47,877 | 11,129 | - | 190,038 |
| 4203 Title II - Part A | 8,216 | 6,543 | 1,283 | - | 16,042 |
| Title III - Part A | 171 | 2,443 | 516 | - | 3,129 |
| 4206 E-Rate | - | - | - | - | - |
| 4207 ESSER | 138,654 | 47,598 | 20,695 | - | 206,947 |
| 4208 Title IV - Part A | 16,716 | 704 | 1,056 | - | 18,477 |
| Total 4200 Federal Grants | 338,487 | 120,941 | 40,330 | 0 | 499,757 |
| 4300 Contributions | | | | | |
| 4301 Restricted Contributions | - | - | - | - | - |
| 4302 Unrestricted Contributions | - | - | - | - | - |
| 4303 PTA Fundraising | - | - | - | - | - |
| 4304 In-Kind Legal Support | - | - | - | - | - |
| 4305 Fundraiser Revenue | - | - | - | - | - |
| 4306 Fundraising - Gross Receipts | - | - | - | - | - |
| 4307 Fundraising - Total Contribution | - | - | - | - | - |
| 4308 In-Kind Donations | - | - | - | - | - |
| Total 4305 Fundraiser Revenue | - | - | - | - | - |
| Total 4300 Contributions | 0 | 0 | 0 | 0 | 0 |
| 4400 Miscellaneous Income | | | | | |
| 4401 Interest Income | - | - | - | - | - |
| 4402 Revenue Suspense Account | - | - | - | - | - |
| 4404 Rental Income | - | - | - | - | - |
| Total 4400 Miscellaneous Income | 0 | 0 | 0 | 0 | 0 |
| Total Income | 11,346,425 | 5,051,333 | 1,452,319 | - | 17,850,077 |

FY21 CPCS Budget - Modification #1

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY20 Budget Consolidated |
|--|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Gross Profit | 11,346,425 | 5,051,333 | 1,452,319 | - | 17,850,077 |
| 5000 Compensation | | | | | |
| 5100 Instructional Staff | | | | | |
| 5101 Administrative Leadership | - | - | - | 384,518 | 384,518 |
| 5102 Instructional Leadership | 383,723 | 449,358 | 42,000 | - | 875,081 |
| 5103 Classroom Teachers | 1,881,237 | 791,273 | 282,000 | - | 2,954,510 |
| 5104 Assistant Teachers | 493,021 | 347,500 | - | - | 840,521 |
| 5105 Special Education Teachers | 498,841 | 65,000 | 93,840 | - | 657,681 |
| 5106 ELL Teachers | 66,176 | - | - | - | 66,176 |
| 5107 Music Teacher | 50,859 | 85,000 | - | - | 135,859 |
| 5108 Art Teacher | 52,020 | - | - | - | 52,020 |
| 5109 Physical Education Teacher | 127,026 | 67,000 | 90,000 | - | 284,026 |
| 5110 Specialty Teachers | 63,377 | 57,845 | 75,000 | - | 196,222 |
| Total 5100 Instructional Staff | 3,616,280 | 1,862,976 | 582,840 | 384,518 | 6,446,614 |
| 5200 Non-Instructional Staff | | | | | |
| 5201 Finance | - | - | - | 176,359 | 176,359 |
| 5202 Administration & Operations | 205,538 | 263,957 | - | 308,013 | 777,507 |
| 5204 Administrative Assistant | 64,208 | 58,650 | - | - | 122,858 |
| 5205 Custodian | 139,663 | 161,556 | - | - | 301,219 |
| 5206 Security Guards | 123,685 | 94,227 | - | - | 217,912 |
| Total 5200 Non-Instructional Staff | 533,093 | 578,390 | 0 | 484,372 | 1,595,855 |
| 5300 Pupil Support | | | | | |
| 5301 Pupil Support Services | 229,973 | 224,688 | - | 215,000 | 669,661 |
| 5302 School Aides | 105,000 | 87,625 | - | - | 192,625 |
| 5303 Guidance Counselor | 68,289 | 79,626 | - | - | 147,915 |
| Total 5300 Pupil Support | 403,262 | 391,939 | 0 | 215,000 | 1,010,201 |
| Total 5000 Compensation | 4,552,635 | 2,833,305 | 582,840 | 1,083,890 | 9,052,670 |
| 5400 Benefits | | | | | |
| 5402 NY State Unemployment Insurance | 39,792 | 13,660 | 5,939 | - | 59,391 |
| 5403 Social Security - EmployER | 282,263 | 175,665 | 36,136 | 67,201 | 561,266 |
| 5404 Social Security - EmployEE | - | - | - | - | - |
| 5405 Medicare - EmployER | 66,013 | 41,083 | 8,451 | 15,716 | 131,264 |
| 5406 Medicare - EmployEE | - | - | - | - | - |
| 5407 Worker's Compensation Expense | 11,711 | 4,020 | 1,748 | - | 17,479 |
| 5408 NYS Disability | - | - | - | - | - |
| 5409 Medical Insurance | 393,433 | 121,056 | 60,528 | 30,264 | 605,282 |
| 5410 Dental Insurance | 27,416 | 8,436 | 4,218 | 2,109 | 42,179 |
| 5411 Vision Insurance | 6,561 | 2,019 | 1,009 | 505 | 10,094 |
| 5412 Life Insurance, STD, LTD, AD&D | 44,666 | 13,744 | 6,872 | 3,436 | 68,718 |
| 5414 Retirement 403(B) Match | 85,248 | 26,230 | 13,115 | 6,558 | 131,150 |
| 5415 Retirement 403(B) Clearing | - | - | - | - | - |
| 5416 TransitChek Fees | - | - | - | - | - |
| 5420 Other Employer Taxes | 14,920 | 4,591 | 2,295 | 1,148 | 22,953 |
| 5422 HRA/FSA Diff Card Premium & Contributions | - | - | - | - | - |
| 5424 Payroll Expenses | - | - | - | - | - |
| 5425 AFLAC (Clearing) | - | - | - | - | - |

FY21 CPCS Budget - Modification #1

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY20 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| Total 5400 Benefits | 972,024 | 410,503 | 140,312 | 126,936 | 1,649,775 |
| 6100 Administrative Expenses | | | | | |
| 6101 Office Supplies | 33,150 | 10,200 | 5,100 | 2,550 | 51,000 |
| 6102 Printer Supplies | 7,800 | 2,400 | 1,200 | 600 | 12,000 |
| 6103 Office Furn (non-asset) | 4,875 | 1,500 | 750 | 375 | 7,500 |
| 6104 Office Equipment (non-asset) | 1,625 | 500 | 250 | 125 | 2,500 |
| 6105 Copy Machine Lease | 18,486 | 15,344 | 6,300 | 8,546 | 48,676 |
| 6106 Postage and Delivery | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6107 Temperature Scanning Kiosk Lease | 4,917 | 1,639 | 1,639 | 1,639 | 9,834 |
| 6109 Dues, Licenses, & Subscriptions | 13,000 | 4,000 | 2,000 | 1,000 | 20,000 |
| 6110 Team Building/Staff Lunch & App | 16,250 | 5,000 | 2,500 | 1,250 | 25,000 |
| 6111 Student/Family Appreciation | 14,950 | 4,600 | 2,300 | 1,150 | 23,000 |
| 6112 Travel to/from Meetings | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6113 Student Meals | 975 | 300 | 150 | 75 | 1,500 |
| 6115 Student Uniforms/Apparel | 5,070 | 1,560 | 780 | 390 | 7,800 |
| 6119 Classroom Furniture and Equipment (non-asset) | 97,500 | 30,000 | 15,000 | 7,500 | 150,000 |
| 6120 Insurance | | | | | |
| 6121 Insurance Fees | 1,300 | 400 | 200 | 100 | 2,000 |
| 6122 Insurance - Directors & Officers | 14,745 | 4,537 | 2,269 | 1,134 | 22,685 |
| 6123 Insurance - Excess Liability | 3,250 | 1,000 | 500 | 250 | 5,000 |
| 6124 Insurance - General Liability & Property | 50,700 | 15,600 | 7,800 | 3,900 | 77,999 |
| Total 6120 Insurance | 69,995 | 21,537 | 10,768 | 5,384 | 107,684 |
| 6130 NYC Discretionary Grant- Non Capitalized Equip | - | - | - | - | - |
| Total 6100 Administrative Expenses | 295,093 | 100,580 | 49,737 | 31,084 | 476,495 |
| 6200 Professional Services | | | | | |
| 6201 Audit/Accounting Services | 20,800 | 6,400 | 3,200 | 1,600 | 32,000 |
| 6202 Payroll Services | 178,750 | 55,000 | 27,500 | 13,750 | 275,000 |
| 6203 Communication & Compliance Consulting Services | 113,750 | 35,000 | 17,500 | 8,750 | 175,000 |
| 6204 Legal Services - Paid | 16,250 | 5,000 | 2,500 | 1,250 | 25,000 |
| 6205 Educational Consulting | 48,750 | 15,000 | 7,500 | 3,750 | 75,000 |
| 6206 Financial Management Services | 45,500 | 14,000 | 7,000 | 3,500 | 70,000 |
| 6207 Substitute Teacher Services | 16,250 | 5,000 | 2,500 | 1,250 | 25,000 |
| 6208 Temporary Staffing Services | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| 6210 ERate Consulting | 3,015 | 1,035 | 450 | 225 | 4,500 |
| 6211 Parent Support | - | - | - | - | - |
| 6212 Contracted Security Services | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 6213 Start Up - Expense | - | - | - | - | - |
| 6214 HRA/FSA Administration Fees | - | - | - | - | - |
| 6215 Replication Expenses | - | - | - | - | - |
| 6216 Cleaning Services | 50,250 | 17,250 | 7,500 | 3,750 | 75,000 |
| Total 6200 Professional Services | 510,065 | 159,435 | 78,150 | 39,075 | 781,500 |
| 6300 Professional Development | | | | | |
| 6301 Instructional Staff PD | 53,600 | 18,400 | 8,000 | 4,000 | 80,000 |
| 6302 Non-Instructional Staff PD | 14,740 | 5,060 | 2,200 | 1,100 | 22,000 |
| 6303 Board Development/ Strategic Planning | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 6304 Tuition and Cert Reimbursement | 10,050 | 3,450 | 1,500 | 750 | 15,000 |

FY21 CPCS Budget - Modification #1

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY20 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| 6305 Conferences and Workshops | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| Total 6300 Professional Development | 95,140 | 32,660 | 14,200 | 7,100 | 142,000 |
| 6400 Marketing and Staff/Student Rec | | | | | |
| 6401 Advertising | 5,226 | 1,794 | 780 | 390 | 7,800 |
| 6402 Student Recruiting | 33,500 | 11,500 | 5,000 | 2,500 | 50,000 |
| 6404 Staff Recruiting | 16,750 | 5,750 | 2,500 | 1,250 | 25,000 |
| 6405 Website Maintenance | 9,045 | 3,105 | 1,350 | 675 | 13,500 |
| Total 6400 Marketing and Staff/Student Rec | 64,521 | 22,149 | 9,630 | 4,815 | 96,300 |
| 6500 Fundraising Expenses | | | | | |
| 6501 Mailings and Materials | 2,345 | 805 | 350 | 175 | 3,500 |
| 6502 Events | - | - | - | - | - |
| Total 6500 Fundraising Expenses | 2,345 | 805 | 350 | 175 | 3,500 |
| 7100 Curriculum & Classroom Expenses | | | | | |
| 7101 Classroom Libraries | - | - | - | - | - |
| 7102 Curric Textbooks and Other Curr | 83,750 | 28,750 | 12,500 | 6,250 | 125,000 |
| 7103 Math | - | - | - | - | - |
| 7104 Art Supplies | 9,380 | 3,220 | 1,400 | 700 | 14,000 |
| 7105 Music | 3,350 | 1,150 | 500 | 250 | 5,000 |
| 7106 Student Transportation | 33,500 | 11,500 | 5,000 | 2,500 | 50,000 |
| 7107 Curriculum Licenses & Subscriptions | - | 3,600 | - | - | - |
| 7108 Standardized Test Materials/Ass | 9,380 | 3,220 | 1,400 | 700 | 14,000 |
| 7109 Student Field Trips | 13,400 | 4,600 | 2,000 | - | 20,000 |
| 7110 Classroom Supplies | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 7112 Physical Movement/Recess Suppli | 5,556 | 1,907 | 829 | 415 | 8,292 |
| 7113 Special Education Equip/Curricu | - | - | - | - | - |
| 7114 Non-Instructional Student Enric | - | - | - | - | - |
| 7115 NYSTL Expense | 8,208 | 2,793 | 1,072 | - | 12,074 |
| 7116 NYSSL Expense | 21,633 | 19,571 | 6,101 | - | 47,305 |
| 7117 NYSLIB Expense | 595 | 2,997 | 1,446 | - | 5,038 |
| 7118 Student Information Management System | 11,265 | 3,867 | 1,681 | - | 16,814 |
| Total 7100 Curriculum & Classroom Expenses | 210,067 | 90,626 | 35,430 | 11,565 | 332,523 |
| 8100 Facility | | | | | |
| 8101 Renovation/Construction | - | - | - | - | - |
| 8102 Utilities | 67,000 | 23,000 | 10,000 | 5,000 | 100,000 |
| 8103 Building Permits | 670 | 230 | 100 | 50 | 1,000 |
| 8104 Rent Expense | 1,178,982 | 1,064,273 | 1,430,000 | - | 3,673,255 |
| 8105 Signage | 3,350 | 1,150 | 500 | 250 | 5,000 |
| 8106 Real Estate Taxes | 234,500 | 80,500 | 35,000 | 17,500 | 350,000 |
| 8111 Relocation Expense | 6,700 | 2,300 | 1,000 | 500 | 10,000 |
| 8114 Custodial Supplies | 46,900 | 16,100 | 7,000 | 3,500 | 70,000 |
| 8115 Landscaping | 10,050 | 3,450 | 1,500 | 750 | 15,000 |
| 8120 Repair & Maintenance | 50,250 | 17,250 | 7,500 | 3,750 | 75,000 |
| 8125 Deferred Rent Expense | - | - | - | - | - |
| Total 8100 Facility | 1,598,402 | 1,208,253 | 1,492,600 | 31,300 | 4,299,255 |
| 8200 Technology/Communication Expense | | | | | |
| 8201 Phone/Fax Expenses | 10,050 | 3,450 | 1,500 | - | 15,000 |

FY21 CPCS Budget - Modification #1

| | FY21 Budget Elementary | FY21 Budget Middle | FY21 Budget High | FY21 Budget Network Operations | FY20 Budget Consolidated |
|---|------------------------------|--------------------------|------------------------|---|--------------------------------|
| 8202 Mobile Phone Expenses | 8,629 | 2,962 | 1,288 | - | 12,879 |
| 8203 Internet Connectivity Expenses | 32,830 | 11,270 | 4,900 | - | 49,000 |
| 8204 Network Maintenance/Tech Support | 6,700 | 2,300 | 1,000 | - | 10,000 |
| 8205 Technology Consultants | 33,500 | 11,500 | 5,000 | - | 50,000 |
| 8206 Database Development Services | - | - | - | - | - |
| 8207 Website Consultants/Expenses | - | - | - | - | - |
| 8208 Technology Supplies | 10,611 | 3,643 | 1,584 | - | 15,838 |
| 8209 Technology Equipment (non-asset) | 40,653 | 13,955 | 6,068 | - | 60,676 |
| 8210 Technology Licenses, Software, & Subscriptions | 3,237 | 1,111 | 483 | - | 4,832 |
| Total 8200 Technology/Communication Expense | 146,210 | 50,192 | 21,822 | 0 | 218,225 |
| 8800 Miscellaneous Expenses | | | | | |
| 8801 Bank Service Charges | - | - | - | 1,000 | 1,000 |
| Total 8800 Miscellaneous Expenses | 0 | 0 | 0 | 1,000 | 1,000 |
| 8900 Depreciation Expense | 230,840 | - | - | - | 230,840 |
| Total Expenses | 8,677,343 | 4,908,508 | 2,425,072 | 1,336,940 | 17,347,863 |
| Net Operating Income for FY21 | 2,669,082 | 142,825 | (972,753) | (1,336,940) | 502,214 |

FY21 Budget Modification #1 - Assumptions & Changes:

- A more accurate reflection of the decrease in HS enrollment, 96 to 55 based on trends.
- A more accurate reflection of the decrease in SpEd count, decrease in provided services based on trends.
- Accounting for ESSER funds, \$206,947 allocated to CPCS.
- Increase in salary & benefit lines, with positions that were not originally budgeted and various salary increases across the board.
- Decrease in student services (ex. transportation, food, uniforms, due to no students in the facilities through January)
- Final semester of NYIT Bridge Program for employees pursuing Master's & Teaching Certificates.
- Decrease in fundraising costs due to COVID-19.
- Increase in Technology:
 - Google Voice, previously free
 - Google Suite, previously free
 - Hotspots for students
 - 15-20 Central Avenue significant cost for network setup with CTS
 - Chromebooks purchase to ensure one-to-one for remote learning (partially offset by ESSER funding)
- Anticipation of 15-20 Central Avenue rental costs once completed.



Attachment #12

Challenge Preparatory Charter School

Financial Statements

June 30, 2020 and 2019



Independent Auditors' Report

**Board of Trustees
Challenge Preparatory Charter School**

Report on the Financial Statements

We have audited the accompanying financial statements of Challenge Preparatory Charter School (the "School"), which comprise the statements of financial position as of June 30, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' Responsibility

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

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

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

PKF O'CONNOR DAVIES, LLP
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated – September 30, 2020, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Harrison, New York
September 30, 2020

Challenge Preparatory Charter School

Statements of Financial Position

| | June 30, | |
|---|--------------|--------------|
| | 2020 | 2019 |
| ASSETS | | |
| Current Assets | | |
| Cash | \$ 4,810,225 | \$ 2,332,264 |
| Grants and contracts receivable | 452,240 | 547,628 |
| Prepaid expenses and other current assets | 374,481 | 195,761 |
| Total Current Assets | 5,636,946 | 3,075,653 |
| Property and equipment, net | 893,394 | 834,601 |
| Restricted cash - escrow | 70,000 | 70,000 |
| Security deposits | 932,999 | 333,576 |
| | \$ 7,533,339 | \$ 4,313,830 |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accounts payable and accrued expenses | \$ 220,880 | \$ 272,931 |
| Accrued payroll and payroll taxes | 1,027,251 | 986,464 |
| Deferred rent, current portion | 172,454 | 238,992 |
| Total Current Liabilities | 1,420,585 | 1,498,387 |
| Paycheck Protection Program loan payable | 1,792,512 | - |
| Deferred rent | 2,315,256 | 2,009,726 |
| Total Liabilities | 5,528,353 | 3,508,113 |
| Net assets, without donor restrictions | 2,004,986 | 805,717 |
| | \$ 7,533,339 | \$ 4,313,830 |

See notes to financial statements

Challenge Preparatory Charter School

Statements of Activities

| | Year Ended June 30, | |
|--|---------------------|---------------|
| | 2020 | 2019 |
| REVENUE AND SUPPORT | | |
| State and local per pupil operating revenue | \$ 14,318,940 | \$ 13,357,655 |
| State and local per pupil facilities funding | 1,415,761 | 545,977 |
| Federal grants | 380,354 | 390,912 |
| State grants | 54,291 | 60,047 |
| Contributions, grants and other income | 640 | 357,749 |
| Rental income | 126,096 | 94,080 |
| Total Revenue and Support | 16,296,082 | 14,806,420 |
| EXPENSES | | |
| Program Services | | |
| Regular education | 10,655,297 | 10,484,175 |
| Supporting services | 2,741,774 | 2,805,007 |
| Total Program Services | 13,397,071 | 13,289,182 |
| Supporting Services | | |
| Management and general | 1,626,830 | 1,900,807 |
| Fundraising | 72,912 | 65,604 |
| Total Expenses | 15,096,813 | 15,255,593 |
| Change in Net Assets | 1,199,269 | (449,173) |
| NET ASSETS | | |
| Beginning of year | 805,717 | 1,254,890 |
| End of year | \$ 2,004,986 | \$ 805,717 |

See notes to financial statements

Challenge Preparatory Charter School

Statement of Functional Expenses
Year Ended June 30, 2020

| | Program Services | | | Management and General | Fundraising | Total |
|--|----------------------|----------------------|----------------------|------------------------------|------------------|----------------------|
| | Regular Education | Special Education | Total | | | |
| Salaries | \$ 5,609,716 | \$ 1,460,009 | \$ 7,069,725 | \$ 1,009,567 | \$ 13,241 | \$ 8,092,533 |
| Payroll taxes and employee benefits | 1,213,737 | 341,898 | 1,555,635 | 136,759 | 17,095 | 1,709,489 |
| Professional development | 139,153 | 21,065 | 160,218 | 31,214 | - | 191,432 |
| Audit and accounting fees | - | - | - | 26,250 | - | 26,250 |
| Legal fees | - | - | - | 5,019 | - | 5,019 |
| Financial management fees | - | - | - | 69,909 | - | 69,909 |
| Consulting fees | 503,141 | 125,560 | 628,701 | 42,710 | 5,339 | 676,750 |
| Contractual services | 48,142 | 7,288 | 55,430 | - | - | 55,430 |
| Teacher and student recruitment | 115,449 | 17,477 | 132,926 | - | - | 132,926 |
| Student services and staff team building | 46,586 | 7,052 | 53,638 | 4,890 | - | 58,528 |
| Curriculum and classroom materials | 336,943 | 51,008 | 387,951 | - | - | 387,951 |
| Occupancy | 1,970,339 | 555,025 | 2,525,364 | 222,010 | 27,751 | 2,775,125 |
| Utilities | 116,984 | 32,953 | 149,937 | 13,181 | 1,648 | 164,766 |
| Office supplies | 76,130 | 21,445 | 97,575 | 8,748 | 1,072 | 107,395 |
| Postage and delivery | 1,838 | 518 | 2,356 | 207 | 26 | 2,589 |
| Telephone and internet services | 71,838 | 12,292 | 84,130 | 7,452 | 1,565 | 93,147 |
| Information technology | 74,637 | 19,164 | 93,801 | 10,604 | 694 | 105,099 |
| Insurance | 75,029 | 21,135 | 96,164 | 8,454 | 1,057 | 105,675 |
| Fundraising expense | - | - | - | - | 2,040 | 2,040 |
| Dues and subscriptions | 20,297 | 3,073 | 23,370 | - | - | 23,370 |
| Depreciation and amortization | 137,089 | 17,136 | 154,225 | 17,136 | - | 171,361 |
| Maintenance and repairs | 98,249 | 27,676 | 125,925 | 11,070 | 1,384 | 138,379 |
| Miscellaneous | - | - | - | 1,650 | - | 1,650 |
| Total Expenses | \$ 10,655,297 | \$ 2,741,774 | \$ 13,397,071 | \$ 1,626,830 | \$ 72,912 | \$ 15,096,813 |

See notes to financial statements

Challenge Preparatory Charter School

Statement of Functional Expenses
Year Ended June 30, 2019

| | Program Services | | | Management and General | Fundraising | Total |
|--|----------------------|---------------------|----------------------|------------------------|------------------|----------------------|
| | Regular Education | Special Education | Total | | | |
| Salaries | \$ 5,330,510 | \$ 1,501,526 | \$ 6,832,036 | \$ 946,891 | \$ 3,314 | \$ 7,782,241 |
| Payroll taxes and employee benefits | 1,049,829 | 293,335 | 1,343,164 | 185,265 | 15,439 | 1,543,868 |
| Professional development | 164,212 | 27,949 | 192,161 | 31,350 | - | 223,511 |
| Audit and accounting fees | - | - | - | 29,000 | - | 29,000 |
| Legal fees | - | - | - | 2,539 | - | 2,539 |
| Financial management fees | - | - | - | 142,453 | - | 142,453 |
| Consulting fees | 559,898 | 150,350 | 710,248 | 88,963 | 7,413 | 806,624 |
| Contractual services | 209,984 | 35,740 | 245,724 | - | - | 245,724 |
| Teacher and student recruitment | 74,097 | 12,612 | 86,709 | - | - | 86,709 |
| Student services and staff team building | 67,489 | 11,486 | 78,975 | 3,246 | - | 82,221 |
| Curriculum and classroom materials | 397,036 | 67,576 | 464,612 | - | - | 464,612 |
| Occupancy | 1,933,734 | 540,308 | 2,474,042 | 341,246 | 28,437 | 2,843,725 |
| Utilities | 119,627 | 33,425 | 153,052 | 21,112 | 1,759 | 175,923 |
| Office supplies | 82,181 | 22,962 | 105,143 | 22,780 | 1,209 | 129,132 |
| Postage and delivery | 2,196 | 614 | 2,810 | 388 | 32 | 3,230 |
| Telephone and internet services | 48,452 | 8,627 | 57,079 | 6,118 | 1,040 | 64,237 |
| Information technology | 70,368 | 17,199 | 87,567 | 11,202 | 828 | 99,597 |
| Insurance | 72,386 | 20,225 | 92,611 | 12,774 | 1,064 | 106,449 |
| Fundraising expense | - | - | - | - | 2,880 | 2,880 |
| Dues and subscriptions | 6,941 | 1,181 | 8,122 | - | - | 8,122 |
| Depreciation and amortization | 146,358 | 18,294 | 164,652 | 18,294 | - | 182,946 |
| Maintenance and repairs | 148,877 | 41,598 | 190,475 | 26,273 | 2,189 | 218,937 |
| Miscellaneous | - | - | - | 10,913 | - | 10,913 |
| Total Expenses | \$ 10,484,175 | \$ 2,805,007 | \$ 13,289,182 | \$ 1,900,807 | \$ 65,604 | \$ 15,255,593 |

See notes to financial statements

Challenge Preparatory Charter School

Statements of Cash Flows

| | Year Ended June 30, | |
|--|---------------------|--------------|
| | 2020 | 2019 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ 1,199,269 | \$ (449,173) |
| Adjustments to reconcile change in net assets to net cash from operating activities | | |
| Depreciation and amortization | 171,361 | 182,946 |
| Deferred rent | 238,992 | 274,995 |
| Changes in operating assets and liabilities | | |
| Grants and contracts receivable | 95,388 | 45,987 |
| Prepaid expenses and other current assets | (178,720) | 17,393 |
| Security deposits | (599,423) | (50,984) |
| Accounts payable and accrued expenses | (52,051) | (48,680) |
| Accrued payroll and payroll taxes | 40,787 | 357,894 |
| Net Cash from Operating Activities | 915,603 | 330,378 |
| CASH FLOWS FROM INVESTING ACTIVITY | | |
| Purchases of property and equipment | (230,154) | (185,380) |
| CASH FLOWS FROM FINANCING ACTIVITY | | |
| Proceeds from Paycheck Protection Program loan | 1,792,512 | - |
| Net Change in Cash and Restricted Cash | 2,477,961 | 144,998 |
| CASH AND RESTRICTED CASH | | |
| Beginning of year | 2,402,264 | 2,257,266 |
| End of year | \$ 4,880,225 | \$ 2,402,264 |
| The following table provides a reconciliation of cash and restricted cash within the statements of financial position: | | |
| Cash | \$ 4,810,225 | \$ 2,332,264 |
| Restricted cash | 70,000 | 70,000 |
| | \$ 4,880,225 | \$ 2,402,264 |

See notes to financial statements

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

1. Organization and Tax Status

Challenge Preparatory Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on February 9, 2010 to operate a Charter School pursuant to Article 56 of the Education Law of the State of New York. The School was granted a provisional charter on February 9, 2010 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York. During 2019, the Board of Regents extended the School's charter through June 30, 2024. The School's educational philosophy promotes high levels of academic achievement and tailoring instruction to ensure that academic needs of all students are met. The School's founders believe that good instruction recognizes the interrelation of content knowledge and higher order thinking and that, accordingly, good instruction should reflect a balanced approach to learning. Classes commenced in Far Rockaway, New York in August 2011 and the School provided education to approximately 802 students in kindergarten through eighth grade during the 2019-2020 academic year. The most recent charter renewal allows the School to serve grades 9-12.

The New York City Department of Education provides free lunches and transportation directly to some of the School's students. Such costs are not included in these financial statements. The School covers a portion of the cost of lunches for children not entitled to the free lunches.

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Adoption of New Accounting Policies

Recognition of Contributions

Effective July 1, 2019, the School adopted Accounting Standards Update ("ASU") 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This guidance provides a framework for evaluating whether contributions and grants should be accounted for as exchange transactions or as nonexchange transactions. Analysis of various provisions of this standard resulted in no significant changes in the way the School recognizes contributions and grants, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

2. Summary of Significant Accounting Policies *(continued)*

Adoption of New Accounting Policies (continued)

Restricted Cash

In November 2016, the Financial Accounting Standards Board issued ASU 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash. ASU 2016-18 requires significant changes regarding how restricted cash is classified and presented on the statement of cash flows. On July 1, 2019, the School adopted the new guidance regarding the presentation and classification of restricted cash. The guidance requires the School to 1) include restricted cash and restricted cash equivalents in the cash and cash equivalents balances on the statements of cash flows, 2) provide a reconciliation between the statements of financial position and the statements of cash flows, 3) eliminate the presentation of transfers between restricted cash and cash, and 4) include disclosures about the nature of the restrictions for material balances. Adoption of the ASU resulted in a change in the accounting for restricted cash on the statements of cash flows.

Net Asset Presentation

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Net assets without donor restrictions - consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees.

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are classified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions as of June 30, 2020 and 2019.

Restricted Cash

Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution, should it occur.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (*continued*)

Property and Equipment

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$3,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset which is up to twenty years. Purchased property and equipment are recorded at cost at the date of acquisition. Minor costs of maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

| | |
|-------------------------|--------------|
| Computers and equipment | 3 to 5 years |
| Furniture and fixtures | 5 years |
| Software | 3 years |
| Standby generator | 15 years |
| Website development | 15 years |

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2020 and 2019.

Deferred Rent

The School records its rent in accordance with U.S. GAAP whereby all rental payments, including fixed rent increases, are recognized on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments is reflected in deferred rent in the accompanying statements of financial position.

Revenue and Support

Revenue from the state and local governments resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as net assets without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

2. Summary of Significant Accounting Policies *(continued)*

Functional Expense Allocation

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

Accounting for Uncertainty in Income Taxes

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2017.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is September 30, 2020.

3. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants, and a private grant. The School expects to collect these receivables within one year and has not provided an allowance for doubtful accounts.

4. Property and Equipment

Property and equipment consisted of the following at June 30:

| | 2020 | 2019 |
|---|--------------------|-------------------|
| Computers and equipment | \$ 554,136 | \$ 464,494 |
| Furniture and fixtures | 411,524 | 402,273 |
| Software and website development | 55,217 | 28,289 |
| Standby generator | 127,589 | 127,589 |
| Leasehold improvements | 596,398 | 492,065 |
| Construction in progress | 300,000 | 300,000 |
| | <u>2,044,864</u> | <u>1,814,710</u> |
| Accumulated depreciation and amortization | <u>(1,151,470)</u> | <u>(980,109)</u> |
| | <u>\$ 893,394</u> | <u>\$ 834,601</u> |

Construction in progress at June 30, 2020 and 2019 consists of soft costs associated with the new facilities at 15-20 Central Avenue, Queens, New York (see Note 9).

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

5. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statement of financial position date, are comprised of the following at June 30:

| | <u>2020</u> | <u>2019</u> |
|---------------------------------|---------------------|---------------------|
| Cash | \$ 4,810,225 | \$ 2,332,264 |
| Grants and contracts receivable | 452,240 | 547,628 |
| | <u>\$ 5,262,465</u> | <u>\$ 2,879,892</u> |

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. To help manage unanticipated liquidity needs, the School has a line of credit in the amount of \$50,000, which it could draw upon as further disclosed in Note 10.

6. Employee Benefit Plan

The School maintains a pension plan qualified under Internal Revenue Code 403(b), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 3% of annual compensation. Employer match for the years ended June 30, 2020 and 2019 amounted to \$167,140 and \$154,572.

7. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and cash equivalents on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. As of June 30, 2020 and 2019, approximately \$4,560,000 and \$2,081,000 of cash was maintained with an institution in excess of FDIC limits.

8. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2020 and 2019, the School received approximately 97% and 94% of total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

9. Commitments

On December 10, 2010, the School entered into a non-cancelable operating lease for office and classroom space at 710 Hartman Lane, Far Rockaway, New York, expiring on May 31, 2032. The lease includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. The School moved into this facility on April 16, 2012, and it currently houses grades K-5.

On December 5, 2014, the School entered into an agreement to lease additional property at 15-26 Central Avenue, Queens, New York, expiring on May 31, 2026. The lease commenced on September 19, 2015 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location was the home of Challenge Preparatory Middle School from the 2015-2016 through the 2017-2018 academic years and is currently being used as office space.

On September 29, 2015, the School entered into an agreement to lease additional property at 15-20 Central Avenue, Queens, New York, expiring on August 31, 2040. The lease is projected to commence in October 2020 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location will be used to house grades 9-12 when the School first occupies the facility.

On September 1, 2018, the School entered into an agreement to lease additional property at 12-79 Redfern Avenue, Queens, New York, expiring on August 31, 2034. The lease commenced on September 1, 2018 and includes a yearly rent escalation of 3%, and requires the School to pay for utilities and other office costs. This location became the home of Challenge Preparatory Middle School starting with the 2018-2019 academic year.

The future minimum lease payments for the four facility leases are as follows for years ending June 30:

| | |
|------------|----------------------|
| 2021 | \$ 3,839,613 |
| 2022 | 4,473,176 |
| 2023 | 4,607,371 |
| 2024 | 4,745,593 |
| 2025 | 4,887,960 |
| Thereafter | <u>62,532,065</u> |
| | <u>\$ 85,085,778</u> |

The School recognizes rent expense on a straight-line basis over the term of the leases. Rent expense in excess of payments is recorded as deferred rent in the accompanying statements of financial position. Occupancy expense under the leases for the years ended June 30, 2020 and 2019 amounted to \$2,775,125 and \$2,843,725.

10. Line of Credit

On December 6, 2010, the School established a \$50,000 line of credit with a local financial institution. The line of credit is payable on demand and bears interest at prime rate plus 2.75%. The line of credit is secured by substantially all assets of the School. There was no outstanding balance as of June 30, 2020 and 2019.

Challenge Preparatory Charter School

Notes to Financial Statements
June 30, 2020 and 2019

11. Paycheck Protection Act Loan Payable

On May 4, 2020, the School qualified for and received a loan pursuant to the Paycheck Protection Program ("PPP"), a program implemented by the U.S. Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified PPP lender, for an aggregate principal amount of \$1,792,512 (the "PPP Loan"). The PPP Loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has a term of five years, and is unsecured and guaranteed by the U.S. Small Business Administration. The principal amount of the PPP Loan is subject to forgiveness under the PPP upon the School's request to the extent that the PPP Loan proceeds are used to pay expenses permitted by the PPP, including payroll costs, covered rent and mortgage obligations, and covered utility payments incurred by the School. The School intends to apply for forgiveness of the PPP Loan with respect to these covered expenses. The School believes that most, if not all, of the PPP Loan will meet the requirements for debt forgiveness. To the extent that all or part of the PPP Loan is not forgiven, the School will be required to pay interest on the PPP Loan through the date principal is repaid in full or maturity date.

12. Contingency

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

13. Risks and Uncertainties

The School's operations and financial performance may be affected by the recent COVID-19 outbreak which has spread globally and is expected to adversely affect economic conditions throughout the world. If the outbreak continues and conditions worsen, the School may experience a disruption in operations as well as a decline in revenue activities. Economic uncertainty is related to the potential reduction and/or delays in state and local per pupil operating revenue, shortfalls and variations in enrollment, and operational and other changes that could increase expenses. The outbreak may adversely affect the School's activities, financial condition, results of operations, and cash flows. Management is closely monitoring the impact of COVID-19 and believes the School is taking appropriate actions to mitigate the negative impact. However, management is unable to estimate the financial impact, if any, related to this matter.



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

Independent Auditors' Report

**Board of Trustees
Challenge Preparatory Charter School**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Challenge Preparatory Charter School (the "School"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, 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 September 30, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Harrison, New York
September 30, 2020

Challenge Preparatory Charter School

Schedule of Findings and Responses
Year Ended June 30, 2020

Section I – Financial Statement Findings

During our audit, we noted no material findings for the year ended June 30, 2020.

Section II – Compliance Findings

During our audit, we noted no material findings for the year ended June 30, 2020.

Section III – Status of Prior Year Findings

2019-001- General Ledger Maintenance and Account Analysis

Condition

During the preparation of the year-end financial statements, we noted that improvements are needed in the financial statement closing process to address the accuracy of the School's year-end financial reporting. Material audit adjustments were required for prepaid rent, deferred rent liability, and accrued expenses.

Current year Status

This condition was corrected in fiscal 2020.



2020-21 School Year Board Meeting #5 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #5 at 6:30 PM on November 18, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair appointed Gertrudis Hernandez, as Secretary Pro Tem of the Board of Trustees due to Karon McFarlane being absent for this Board meeting. Ms. Hernandez did the roll call of the board.

Members present: Frederica Jefferies, Linda Plummer, Gertrudis Hernandez, Andrew Barnes and Dr. Michelle Daniel-Robertson

Members absent: Karon McFarlane

Also, present: Michael R. Estep and Kentia Coreus. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #4 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the continued remote learning efforts of Challenge. Average of 96% attendance by our scholars. He also shared about the Challenge High School recruitment efforts. He also reported that the entire high school facility will be turned over to the school by February 2021. Each week Challenge provides a food



distribution at the 15-26 Central Avenue site for the community and our parents/guardians.

Following discussion, the report was received with great appreciation.

4. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #7]. The report was received with appreciation.
10. The Chair called for the September 2020 Financial Report [Attachment #8].
Following discussion and review, the report was received by common consent.
11. The Chair called for the presentation of the 2020-21 November Personnel Report [Attachment #9]. A motion was made by Linda Plummer and second by Gertrudis Hernandez to approve the report. The motion carried unanimously.
12. The Chair called on the CEO for a discussion about the current situation concerning the COVID-19 crisis.

The following motion was made by Gertrudis Hernandez and second by Linda Plummer: “In light of the continued uncertainty surrounding COVID-19 and its impact on the Far Rockaway community, our parents/guardians and our scholars, a motion was made to adjust the move to the hybrid model to the following dates: March 10, 2021 – Grades K-2; March 17, 2021 – Grades 3-5 and March 24, 2021 – Grades 6-9.” The motion carried unanimously.



The meeting adjourned by common consent at 7:45 PM.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Gertrudis Hernandez", is written over a horizontal line.

Gertrudis Hernandez
Secretary Pro Tem



2020-21 School Year Board Meeting #6 Minutes

Karon McFarlane, CPCS Board Secretary called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #6 at 6:30 PM on December 16, 2020. Frederica Jefferies, Board Chair requested that Karon McFarlane lead the meeting due to her absence as Chair Pro Tem.

Karen McFarlane, Chair Pro Tem requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair appointed Gertrudis Hernandez, as Secretary Pro Tem of the Board of Trustees due to Karon McFarlane being absent for this Board meeting. Ms. Hernandez did the roll call of the board.

Members present: Karon McFarlane, Linda Plummer, Gertrudis Hernandez, Andrew Barnes and Dr. Michelle Daniel-Robertson

Members absent: Frederica Jefferies

Also, present: Michael R. Estep. He was given the rights of the floor to speak during the meeting by common consent.

The Chair Pro Tem offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair Pro Tem called for a review of the minutes of the 2020-21 School Year Board Meeting #5 [Attachment #1]. The minutes were approved by common consent.
3. The Chair Pro Tem called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the continued remote learning efforts of Challenge. The attendance continues to average 90% plus by our scholars.



Dr. Mullings reported on a meeting he attended virtually concerning the distribution of COVID-19 vaccine. The meeting was led by Dr. Anthony Fauci and focused on dissemination of the vaccine in communities like Far Rockaway.

Dr. Mullings shared information about the developing partnerships with Queensborough Community College and Johns Hopkins Medical Center for the CTE high school.

He also reported that the entire high school facility will be turned over to the school by February 2021. Each week Challenge provides a food distribution at the 15-26 Central Avenue site for the community and our parents/guardians. This week's distribution will also include the Annual Holiday Toy Distribution.

Following discussion, the report was received with great appreciation.

4. The Chair Pro Tem called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair Pro Tem called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair Pro Tem called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair Pro Tem called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair Pro Tem called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair Pro Tem called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #7]. The report was received with appreciation.
10. The Chair Pro Tem called for the November 2020 Financial Report [Attachment #8]. Following discussion and review, the report was received by common consent.



11. The Chair Pro Tem called for the presentation of the 2020-21 December Personnel Report [Attachment #9]. It was noted that no new personnel was hired since the last meeting of the Board. The report was approved by common consent.

The meeting adjourned by common consent at 7:05 PM.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Gertrudis Hernandez", is written over a horizontal line.

Gertrudis Hernandez
Secretary Pro Tem



Attachment #1

For Attachments
See Previous
Month's Minutes



2020-21 School Year Board Meeting #5 Minutes

Frederica Jefferies, CPCS Chair called the meeting to order and welcomed everyone to the CPCS 2020-21 School Year Board Meeting #5 at 6:30 PM on November 18, 2020.

Frederica Jefferies, Chair requested verification from the members present of “The Notice of Meeting” sent to each of the members of the board via email. Each member noted the proper notification was received.

Pursuant to the NY State Public Meetings Law the public notice of meeting was provided in the following manner thus meeting the law’s requirement of media and public notice:

- The Wave via email
- Public Posting at CPCS Office
- CPCS Websites and Social Media Sites

The Chair appointed Gertrudis Hernandez, as Secretary Pro Tem of the Board of Trustees due to Karon McFarlane being absent for this Board meeting. Ms. Hernandez did the roll call of the board.

Members present: Frederica Jefferies, Linda Plummer, Gertrudis Hernandez, Andrew Barnes and Dr. Michelle Daniel-Robertson

Members absent: Karon McFarlane

Also, present: Michael R. Estep and Kentia Coreus. They were given the rights of the floor to speak during the meeting by common consent.

The Chair offered opportunity for any questions from the public. No comments or questions were offered.

1. The agenda was approved by common consent.
2. The Chair called for a review of the minutes of the 2020-21 School Year Board Meeting #4 [Attachment #1]. The minutes were approved by common consent.
3. The Chair called for the report of Dr. Les Mullings, CEO. Dr. Mullings gave an update on the continued remote learning efforts of Challenge. Average of 96% attendance by our scholars. He also shared about the Challenge High School recruitment efforts. He also reported that the entire high school facility will be turned over to the school by February 2021. Each week Challenge provides a food



distribution at the 15-26 Central Avenue site for the community and our parents/guardians.

Following discussion, the report was received with great appreciation.

4. The Chair called attention to the printed report of Kentia Coreus, Senior Director of Teaching & Learning [Attachment #2]. The report was received with appreciation.
5. The Chair called attention to the printed report of Nicole Griffin, K-5 Principal [Attachment #3]. The report was received with appreciation.
6. The Chair called attention to the printed report of Mavgar Mondesir-Gordon, 6-9 Principal [Attachment #4]. The report was received with appreciation.
7. The Chair called attention to the printed report of Tameeka Richards, Director of Pupil Personnel Services [Attachment #5]. The report was received with appreciation.
8. The Chair called attention to the printed report of Kimberly Messer, Director of Communications [Attachment #6]. The report was received with appreciation.
9. The Chair called attention to the printed report of Venessa Lynch, Director of Operations [Attachment #7]. The report was received with appreciation.
10. The Chair called for the September 2020 Financial Report [Attachment #8].
Following discussion and review, the report was received by common consent.
11. The Chair called for the presentation of the 2020-21 November Personnel Report [Attachment #9]. A motion was made by Linda Plummer and second by Gertrudis Hernandez to approve the report. The motion carried unanimously.
12. The Chair called on the CEO for a discussion about the current situation concerning the COVID-19 crisis.

The following motion was made by Gertrudis Hernandez and second by Linda Plummer: “In light of the continued uncertainty surrounding COVID-19 and its impact on the Far Rockaway community, our parents/guardians and our scholars, a motion was made to adjust the move to the hybrid model to the following dates: March 10, 2021 – Grades K-2; March 17, 2021 – Grades 3-5 and March 24, 2021 – Grades 6-9.” The motion carried unanimously.



The meeting adjourned by common consent at 7:45 PM.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Gertrudis Hernandez", is written over a horizontal line.

Gertrudis Hernandez
Secretary Pro Tem



Attachment #2



Senior Director of Teaching and Learning
November 2020 Board Report
 (Covering November 16- December 11)
Kentia Coreus

2020-21 Scholar Enrollment

| Current Enrollment | 907 scholars (as of December 11, 2020) | |
|--------------------|---|--------------------------|
| Grade | Number of scholars | Notes (where applicable) |
| K | 107 | |
| 1 | 120 | |
| 2 | 100 | |
| 3 | 96 | Two seats offered |
| 4 | 98 | |
| 5 | 102 | |
| 6 | 72 | One seat offered |
| 7 | 80 | One seat offered |
| 8 | 78 | |
| 9 | 54 | |
| TOTAL | 907 | |

COVID-19 Response and Ongoing Tasks

- Read and disseminate guidance from NYSED, NYCDOE Charter Office, NYC Charter Center and NYS Department of Health
- Connect with external school leaders to share/collect ideas for supporting students and staff
- Conduct check-ins with principals and staff
- Respond to staff and family grievances
- Attend weekly webinars with the New York State Charter Association where information is provided by the Board of Regents and all three NYS charter authorizers. Share information with pertinent staff

Staffing

CPCS currently has one teacher vacancy. CCMS has two SETTS teacher vacancies. A part-time visiting teacher has been secured from Alternative Tutoring. The visiting teacher is a certified Special Education teacher and is providing SETTS services at CCHS. Staff recruitment for hard-to-fill positions is now being targeted at universities and colleges as vacancy postings have not assisted us with getting applications from qualified candidates.

Performance Reviews

Teachers

Principals have started the fall teacher performance review process. Mini-observation data is expected to be entered and stored in TeachBoost for teachers K-9.

Principals

Our data manager is supporting us with getting ready for the fall VAL-ED administration. An overview of the fall principal performance review process is provided here:

| Fall 2020 (September-January) | Spring 2021 (February-June) |
|--|--|
| <p>Evaluative Observations</p> <ol style="list-style-type: none"> 1) Teacher Observation Feedback Meeting 2) Facilitating a Leadership Team Meeting (45+m) 3) PLC, Data Team, or Common Planning Teacher Meeting <p>To be completed by January 15, 2021</p> <p><u>Reference Documents</u></p> <ul style="list-style-type: none"> • Conducting an Observation Feedback Meeting rubric • Leadership Team Meeting Effectiveness checklist • Professional Learning Team (PLT) checklist <p>Formal Document Review</p> <ul style="list-style-type: none"> • School Improvement Plan (SIP) • <i>Additional materials will be collected during the internal audit</i> <p>Formal Meetings</p> <ul style="list-style-type: none"> • 2020-21 Goal-Setting • Review of Draft SIP <p>Fall VAL-ED Administration Window January 18-January 22</p> | <p>Evaluative Observations</p> <ol style="list-style-type: none"> 1) Teacher Evaluation meeting 2) Facilitating Adult Learning Workshop/PD (60+m) 3) PLC, Data Team, or Common Planning Teacher Meeting <p>To be completed by June 4, 2021</p> <p><u>Reference Documents</u></p> <ul style="list-style-type: none"> • Conducting a Teacher Evaluation Meeting rubric • Facilitating Professional Learning rubric • Professional Learning Team (PLT) checklist <p>Formal Document Review</p> <ul style="list-style-type: none"> • TeachBoost Reports • Student Work <p>Formal Meetings</p> <ul style="list-style-type: none"> • Review of Fall VAL-ED Results • 2021-22 Action Plan <p>Spring VAL-ED Administration Window June 7-June 11</p> |

Professional Learning

Principals continue to be supported by leadership coaches and are offered relevant opportunities by the SDTL. Teachers continue to receive job-embedded professional learning opportunities on a regular basis (internally and externally).

External Partnerships

The SDTL has connected with a potential college-career readiness partner in the field of advertising. A proposal is expected in early January. The goal is to expose scholars to careers in the marketing field via workshops.



Attachment #3



Ms. Nicole Griffin
Challenge Preparatory Charter School- Elementary
Principal Report
December 2020



Enrollment

Elementary Total: 622

SWD's- 52

ELL's- 28

Students in shelter/homeless- 0

1. Social-Emotional Well-Being of Students

- a. The SEL team participated in Professional Development for “Spread the Word” curriculum
- b. The curriculum will be used starting January 19, 2020.
- c. The guidance counselor and social worker continues to provide SEL daily for 30 minutes.

2. Parent Updates

- a. **The 2020-2021 PA Board**
 - i. **Lashonda Rice (President)**
 - ii. **Stacy Zigas (Vice President)**
 - iii. **Melissa Lochan (Secretary)**
 - iv. **Tashera Tucker (Treasurer)**

3. Instruction

- a. The Admin team meets with the grade teams once per week which is data focused.
- b. Administrative team, Cabinet team and Instructional team meets at least twice a month. Teams have been created to foster collaboration and streamline communication throughout the school.

-
- c. Teachers have been empowered to conduct professional development in the areas of phonics instruction and guided reading
 - d. Based on the i-Ready data, phonics instruction is an area of weakness. For this year, K-2 are mandated to use foundations
 - e. **Based on student and teacher data, two priority areas of instruction is unpacking of the standards, lesson plan alignment and guided reading.**
4. **Formal Observations**
 - a. Based on teacher data, teachers will need continued professional development of planning and preparation and questioning and discussion techniques.
 - b. Formal observations are projected to be complete by January 31, 2021
 5. **RTI**
 - a. Tier 1 and Tier 2 is done by the classroom teachers in the classroom
 - b. Progress monitoring of the i-Ready data will be issued 7 times per year
 - c. This year we will focus heavily on SWD and ELL scholars in each grade level by providing them with tiered support and extended learning opportunities during the Extended Learning Academy periods.
 6. **Digital Tools to Enhance Learning-**
 - a. Professional Development continues to be conducted based the teacher needs of applying digital tools in the classroom
 7. **Professional Learning Opportunities**
 - Staff virtual PD for the month of December focused on Fountas and Pinnell Running Records and Guided Reading
 - **Analyzing Qualitative & Quantitative F&P Data to form GR Groups**
 - **Diving Deeper into Qualitative Assessment & EPIC**
 - **Setting Scholar Goals & GR Expectations**

We continue to monitor and follow-up with the above mentioned as the year progresses.



Attachment #4



CHALLENGE CHARTER SCHOOL
2020-2021 Principal's Monthly Board Report
Mavgar Mondesir-Gordon, Principal (Grades 6-9)

School Year 2020-2021 Report
December 11, 2020

Current CCHS Enrollment:

| Cohort Group | Grade Level | Enrollment as of Sep. 11, 2020 | Enrollment as of Oct. 16, 2020 | Enrollment as of Nov. 16, 2020 | Enrollment as of Dec. 11, 2020 |
|--------------|-------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| # | Grade 9 | 54 | 54 | 54 | 53 |

Current CCMS Enrollment:

| Cohort Group | Grade Level | Enrollment as of Sep. 11, 2020 | Enrollment as of Oct. 16, 2020 | Enrollment as of Nov. 16, 2020 | Enrollment as of Dec. 11, 2020 |
|--------------|-------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| # | Grade 8 | 77 | 77 | 78 | 79 |
| # | Grade 7 | 81 | 80 | 81 | 80 |
| # | Grade 6 | 72 | 71 | 72 | 72 |
| TOTAL | | 230 | 228 | 231 | 231 |

CCMS Attendance Statistics:

| Cohort Group | Grade Level | Attendance Rate | | | |
|---------------------|-------------|---------------------------|---------------------------|---------------------------|----------------------------|
| | | Aug 24, '20 - Sep 11, '20 | Sep 12, '20 - Oct 16, '20 | Oct 19, '20 - Nov 13, '20 | Nov. 16, '20 - Dec 11, '20 |
| # | Gr. 9 | 79% | 92% | 93% | 93% |
| # | Gr. 8 | 90% | 86% | 95% | 92% |
| # | Gr. 7 | 85% | 96% | 95% | 95% |
| # | Gr. 6 | 90% | 91% | 94% | 95% |
| CCMS Average | | 88% | 91% | 95% | 94% |
| 6-9 Average | | 90.5% | 91.1% | 94% | 94% |



STAFFING:

- CCMS/CCHS is currently seeking 2 SETSS Teachers through Alternative Tutoring Inc. Thus far we have secured a candidate who is part-time.
- CCMS is currently seeking a Grade 7 ELA Teacher assistant. At this time we have secured a candidate who is at the contract phase.

SOCIAL EMOTIONAL LEARNING (SEL)

- 54% of Grades 6-9 scholars completed the Renzulli Learning Profiler (153 scholars). The remaining 131 scholars will be completing the Profiler over the course of the week of Monday, December 14, 2020.
- Mentors in our scholar mentoring program have been meeting consistently with their scholar mentees 3 times weekly. The program has switched the primary meeting times from the 4:00-4:30 time slot to 8:00 - 8:25 on Mondays, Wednesdays, and Thursdays. Mentors check in with scholars on the status of their due assignments, attendance, and progress on their SMART goals. All mentors are working with the text *7 Habits of Highly Effective Teens* by Sean Covey. The success of this program will be measured at the end of quarter 2, weighing the improvement in overall grades and attendance averages.

CURRICULUM AND INSTRUCTION

- CCMS/CCHS instructors continue their work on ensuring that lesson plans reflect levels of differentiation referred to as Tiering and Compacting. CCMS/CCHS will continue to monitor their small groups and shift strategies to ensure that our scholars meet the mastery level of the CCLS standards on their grade level. Grade-level professional development sessions have been underway focusing on the Power of Video for High Impact Instruction. These sessions are followed up with support on creating compactors which is part of the School Enrichment Model -SEM to support our scholars who are above the benchmark on their current grade level. The follow-up assistance of consultant Cheryl Quatrano is sought and rendered here. She has been meeting with teachers on a one to one basis to support their needs.
- We are also working on implementing another scaffold for our scholars who are significantly below grade level.

SPECIAL EDUCATION SERVICES

- MANDATED SERVICES
 - Mandated services like Speech therapy and counseling continue on a strict schedule via Google Meet. Scholars are also receiving their SETSS services and Extra help



- Special Education staff continue to participate in SPED Collaborative events, sharing techniques, and strategies that are rooted in SDI.
- Candidates from Alternative Tutoring continue to be interviewed and monitored in their role in providing SETSS tutoring. Once candidates are okayed by the principal, their positions will be considered temporary with the possibility of hire.
- Social Worker intern Mr. Luis Robles continues his shadowing of our on-staff social worker Ms. Colon. Mr. Robles has an excellent and easy rapport with the Grades 6-9 scholars.

PARENT AND SCHOLAR OUTREACH and ACCESSIBILITY

- Frequent parent meetings for scholars who are not meeting the expectations or for whose socio-emotional state brings us concern continue.
- Weekly Parent announcements continue.
- All instructors maintain office hours for conferencing with scholars and/families daily from 4:00 PM to 4:30 PM
- Parents attended Virtual Parent-Teacher Conferences on Wednesday, November 18 from 5:00 PM to 7:00 PM and on Thursday, November 19 from 1:00 PM to 4:00 PM. an average of 97% of Wednesday's appointments were attended and 71% of Thursday's appointments were attended. Teachers continue to make appointments with parents to conduct conferences during their prep periods up until December 9, 00.

PROFESSIONAL DEVELOPMENT

- **GRADE TEAM PLANNING AND ONGOING PROFESSIONAL DEVELOPMENT**
 - Professional development takes place daily
 - Mon-Thu 12:50 PM to 1:35 PM for Grades 6-8 core instructors
 - Mon-Thu 3:15 PM to 4:00 PM for Grade 9 core instructors
 - Fridays from 1:00 PM to 4:00 PM
- **VERTICAL DEPARTMENT PLANNING**
 - This work will continue with the added Mentoring piece that we added to support scholars teachers will have to communicate daily and access data of each other's scholars. Thus this will make our Vertical work more successful.

INSTRUCTIONAL OBSERVATIONS

- The CCMS-CCHS Admin Team members have been supporting during remote learning sessions regularly to ensure that instruction is taking place and that outreach is performed as needed.



2020-2021 Principal's Monthly Board Report

December 11, 2020

Mavgar Mondesir-Gordon, Principal (Grades 6-9)

Informal observations have begun in the form of Check-ins. TeachBoost is currently being used for this task, with a target of 2 long observations and 5 short observations across the board for the school year.



Attachment #5



Director of Pupil Personnel Services

December Board Report

Covid-19 Coordinator

- Creating an outline of all school health and safety protocols and procedures for staff members upon return to the school building
- Monitor daily health and safety report
- Meet with nurse liaison regarding weekly updates from the DOH/DOE COVID-19 Charter School meetings
- Make reports to the local DOH on any positive COVID-19 tests within our school community
- Preparation is underway for the continuation of the Johns Hopkins COVID-19 curriculum for all sites.
- Collaboration with St. Johns Episcopal Hospital personnel for teaching nutrition to our scholars to support a healthy immune system

Pupil Personnel Director

- Bi-weekly check-in's with SST's for continuous support in the following areas:
 1. Aligning SEL strategies and supports for teachers around implementation for the meta-moment. This strategy is aligned to the self-awareness core competency and supports students that experience intense emotions
 2. Social Work Interns from Hunter College are all immersed within the school culture and are supporting our at-risk scholars.
 3. Our social work field instructor Ms. Harris and task supervisor Ms. Colon has been leading weekly meetings for our interns to ensure they are aware of the expectations and to provide them with any answers to their questions. I also meet with Ms. Harris to receive updates on the interns and their work schedules.
 4. This month I observed Inner You lessons at the high school level. This is the new character education curriculum that was implemented in the high school.
 5. On December 11th the K-5 site will have an implementation training for Spread the Word the Character Education program.
 6. The SST submitted their professional goals and will also submit program goals for the SEL/ Character Education program using the Multi-tiered levels of support template in mind.

7. The school-wide wellness series continues this month, and the focus is on Self-Care. Staff members received many resources to strengthen them in this area. At the end of the month colleagues will lead this virtual platform and have a discussion on what resource worked best for them. Each month will have a focus, and the SST has a teacher corner located in their virtual offices for staff to access these support resources.
8. The Big Sisters and Big Brothers program will host a parent information session that is open to our families.

Recruitment and Retention Plan Guidance

1. Family Engagement Coordinators, Enrollment Coordinator, Operations managers and I (Director of Pupil Personnel Services) meet weekly to discuss the retention and recruitment plans for this school year.
2. The open house content has been created for the middle and high school sites. The elementary school site will meet on December 9th to finalize their content for the open house presentation.

Family Engagement Coordinators

1. The Family Engagement Coordinators are currently reviewing best practices for school communication to better engage families including class parents, parent contact updates, and a virtual PA.
2. We are also working on community outreach and forging relationships with Far Rockaway community organizations.
3. The Family Engagement Coordinators also completed a self-evaluation assessment. This will be reviewed during our 1:1's this month.



Attachment #6



Challenge Charter School Communications Report - Dec. 2020

fr: Kim Messer, Director of Communications

One School Campaign/Application Season

- We are looking at SchoolMint’s additional features for recruitment.
- Letters of Intent for 5th graders and 8th graders have gone out. Follow ups with families who did not answer are ongoing.
- Rising 9th grade deadline to reserve a seat at Challenge is December 18.
- Vanguard mailing is in the works. We are waiting on cost and a new mailing list. We are behind schedule by over a month.
- High School specific flyer is complete. (See below)
- Various related materials continue to be translated and provided as well in coordination with Ms. Rosario
- Notifications about moving to one school-wide Facebook page have begun, and a new Facebook cover has been designed to echo the look of our new flyers.
- Open House dates are still in discussion and have not been finalized.



Champ Grows Up Contest

Our middle and high school scholars are participated in the design contest and 7th Grader, Oluwapelumi Afuwape won. His winning design (seen below) will now be adapted by a professional designer for our specific marketing needs.



Social Media/Website

- Pro - Our families have participated in a couple of photo challenges and sent in great content which has been featured on Facebook and Instagram.
- Con - Engagement and content is harder to obtain from staff at this time.
- Facebook made significant changes to the way businesses post and create content this fall. The result has been a dramatic dip in engagement on our pages. This gives further reason to have one page to lessen competition for ourselves.
- General averages for our website impressions (total over 4 sites) are 10-15K per month.





Attachment #7



Rev. Dr. Les Mullings, Founder/CEO

December 14, 2020

Re: December 14, 2020 Operations Report

By: Venessa Lynch, Director of Operations

I. Facilities / COVID 19 Preparation

- Building have been deep cleaned. Will be retouched closer to reopen date
- Ongoing completion of work and continuing maintenance throughout all buildings.
- Fire inspection completed for Hartman Ln
- COVID signage placed throughout buildings.
- Classrooms set up based on COVID guidelines. Teachers just have to come in and put on finish touches.
- Building Winterizations completed for all buildings.

II. Health

- Nurses have been confirmed for ES site and MS.
- Nurses will report back to their prospective sites closer to reopen date.

III. School Operations

- Ongoing implementation of cloud base system Operoo for continuity of school operation. This system will streamline effective and accurate documentation for each scholar and family. We will be able to execute constant contact with instant response with our families. This will also assist with student records and ensure all documents are current.
- ATS purge ensuring all student records are accurate and current.
- Working with Principals and Sr. Director of Teaching and learning to fill vacant positions. Recruiting candidates via Indeed and starting out reach to various universities with education programs.
- Notification to OPT, School food and other prospective vendors have been notified of our March reopen as needed.
- Continuing to support laptop distribution and student supply distribution as needed to support remote learning for all students.

Challenge Preparatory Charter School, K-5
Nicole Griffin, K-5 Principal

710 Hartman Lane, Far Rocka Way, NY 11691

Phone: 718-327-1352

Email: ngriffin@challengecharterschools.org

www.challengeprepcharter.org

Challenge Charter Schools

Rev. Dr. Les Mullings, Founder/CEO

710 Hartman Lane, Far Rockaway, NY 11691

Phone: 718-327-1352

Email: lsmullings@challengecharterschools.org

www.challengecharterschools.org

Challenge Charter Middle School, 6-8

Mavgar Mondesir-Gordon, 6-8 Principal

1526 Central Avenue, Far Rockaway, NY 11691

Phone: 718-327-4040

Email: mmondesir@challengecharterschools.org

www.challengechartermiddle.org



Attachment #8



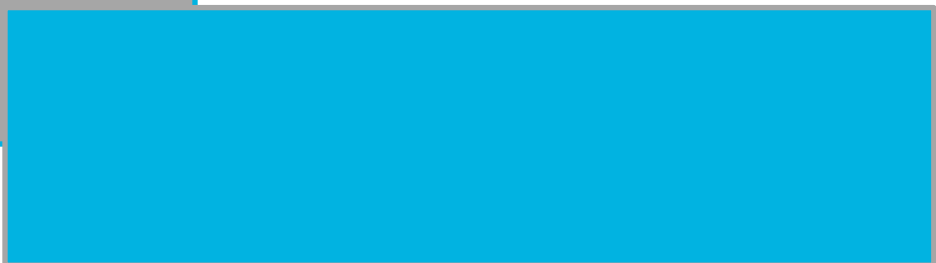
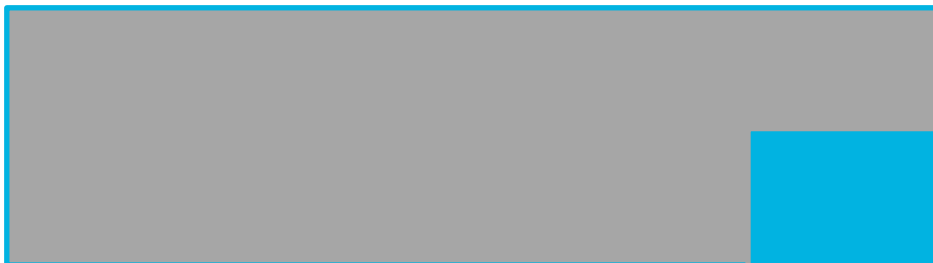
Helping you to focus on what's important
STUDENT ACHIEVEMENT

CSBM
CHARTER SCHOOL
BUSINESS MANAGEMENT

experience. expertise. execution.

Challenge Prep Charter School

Monthly Financial Report
November 2020



Challenge Prep Charter School

Financial Summary

For Period Ended November 30, 2020

| | |
|--|---|
| LIQUIDITY | Cash in Bank (Operating Account(s) Only: as of November 30, 2020) \$ 6,800,421 |
| | Projected months of cash on hand 4.6 |
| | Cash in Bank (Total - All Accounts: as of November 30, 2020) \$ 6,885,020 |
| | FY Ending Cash Available to Carryover to FY21-22 (Operating Account(s) Only) \$ 1,311,869 |
| | <i>*Cash balance available once all FY20-21 obligations & receivables have been settled</i> |
| Projected months of cash on hand 0.9 | |
| FY Ending Cash Available to Carryover to FY21-22 (Total - All Accounts) \$ 1,396,468 | |

Projected Cash

Months of Cash

| | Actual | Budget | Variance | | Actual | Budget | Variance |
|-------------------|---------------|---------------|---------------|----|------------------|------------------|--------------------|
| General Ed | 908.68 | 920.00 | (11.32) | \$ | 14,675,230 | 14,083,360 | \$ 591,870 |
| SPED | | | | | | | |
| 0 - 20% | 39.05 | 41.00 | (1.95) | | - | - | \$ - |
| 20 - 59% | 17.90 | 25.00 | (7.10) | | 186,012 | 259,750 | \$ (73,738) |
| 60% - Over | 52.47 | 53.00 | (0.53) | | 999,463 | 1,009,597 | \$ (10,134) |
| Total SPED | 109.42 | 119.00 | (9.58) | | 1,185,475 | 1,269,347 | \$ (83,872) |

Student Enrollmt. - Gen. Ed

Student Enrollmt. - SPED

Per Pupil

| | |
|--|---------------|
| Total Current Assets: | \$ 7,935,106 |
| Total Current Liabilities: | \$ 3,791,986 |
| Working Capital (Current) Ratio | 2.09 |
| Total Assets: | \$ 10,075,379 |
| Total Liabilities: | \$ 6,279,697 |
| Debt Ratio | 0.62 |
| Total Net Assets: | \$ 3,795,682 |

Assets & Liabilities

Working Capital & Debt Ratios

| | Actual | Budget | Variance |
|--|---------------------|-------------------|---------------------|
| Total Revenue YTD: | \$ 7,433,864 | \$ 7,354,213 | \$ 79,651 |
| Total Expenses YTD: | (5,643,158) | (6,600,688) | 957,530 |
| Net Operating Surplus(Deficit): | \$ 1,790,706 | \$ 753,525 | \$ 1,037,181 |

Challenge Prep Charter School

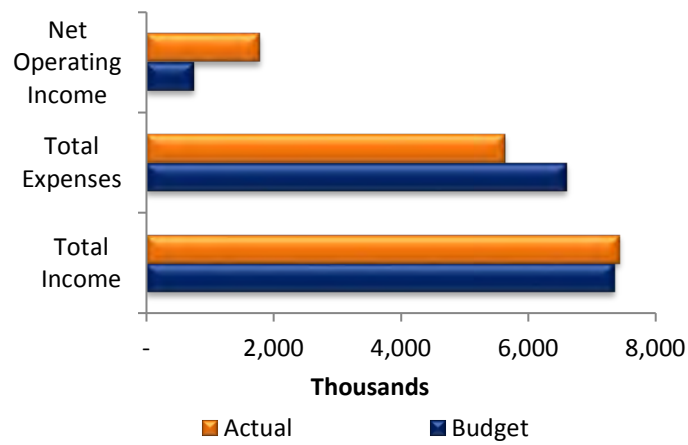
Financial Summary

For Period Ended November 30, 2020

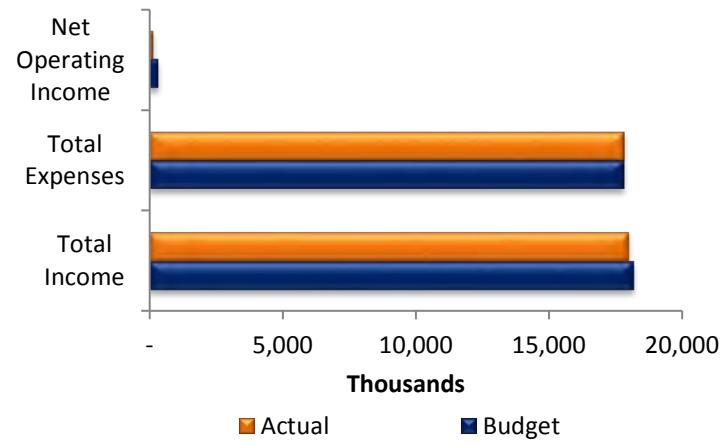
| | <u>Projected</u> | <u>Budget</u> | <u>Variance</u> |
|--|------------------------|------------------------|---------------------|
| Annual Projected Revenue: | \$ 17,980,940 | \$ 18,169,622 | \$ (188,682) |
| Annual Projected Expenses (before depreciation): | (17,589,207) | (17,587,393) | (1,814) |
| Projected Net Operating Surplus(Deficit) before Depreciation: | \$ 391,734 | \$ 582,229 | \$ (190,495) |
| Annual Projected Depreciation: | (230,840) | (230,840) | - |
| Projected Net Operating Surplus(Deficit) after Depreciation: | \$ 160,894 | \$ 351,389 | \$ (190,495) |
| Capital Expenditure Requirements | \$ 77,755 | \$ - | \$ 77,755 |
| Total Cash Expenditures <i>(expenses excluding depreciation plus capital expenditures)</i> | \$ (17,436,122) | \$ (17,356,553) | \$ (79,569) |
| Revenue per Pupil (YTD) | \$ 19,788 | \$ 19,750 | \$ 38 |
| Expenditure per Pupil (YTD) | \$ 19,357 | \$ 19,117 | \$ 240 |

BUDGETING / REVENUE & EXPENSES

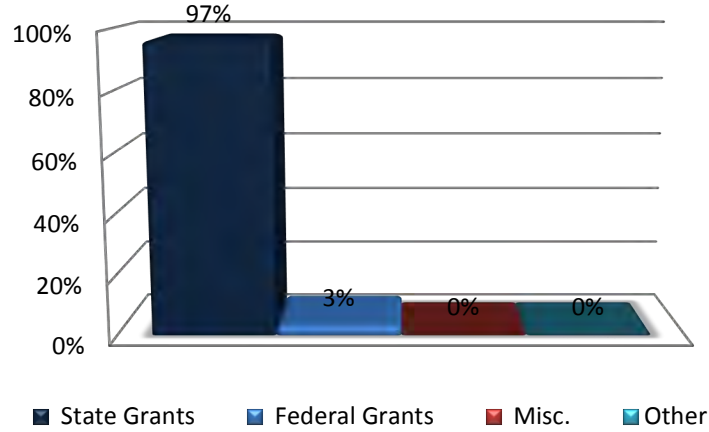
Year-To-Date (YTD)



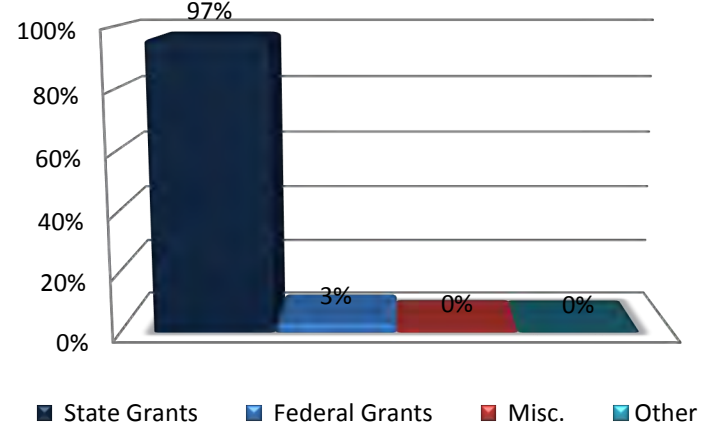
Year End (YE) Projection



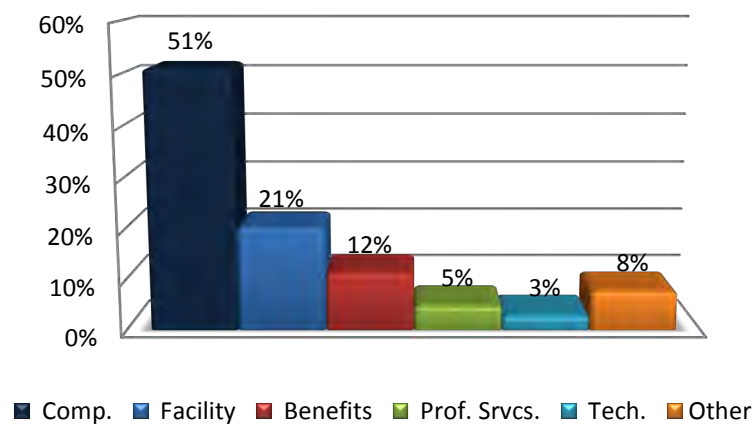
Revenue Breakdown YTD



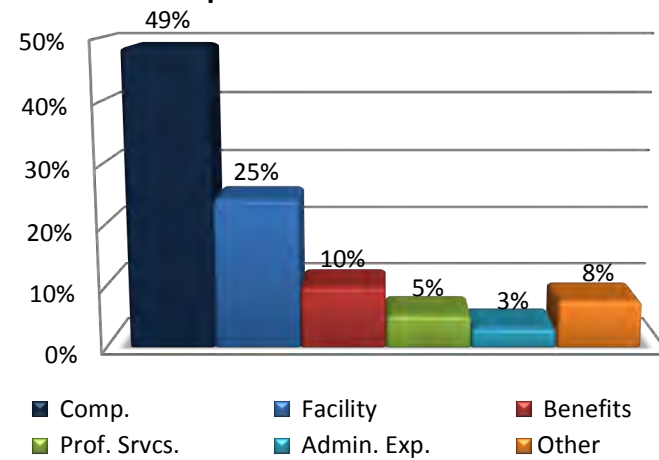
Revenue Breakdown YE



Expense Breakdown YTD



Expense Breakdown YE



Challenge Prep Charter School

Financial Variance Summary

| Fiscal Year Ending 6/30/2021 | Comments |
|---|-------------------|
| Net Budget Surplus after Depreciation | \$ 351,389 |
| Increase in Projected Annual Expenses | 1,814 |
| Net Projected Deficit Variance after Depreciation | <u>\$ 160,894</u> |

**Challenge Prep Charter School
Budget vs. Actuals
Fiscal Year Ending June 30, 2021**

| | November 30, 2020 | | | YTD Through November 30, 2020 | | | Projected FYE June 30, 2021 | | | | Comments |
|--------------------------------------|-------------------|------------------|------------------|-------------------------------|------------------|------------------|---|-----------------------------------|-------------------|------------------|---|
| | Actual | Budget | Variance | Actual | Budget | Variance | Actuals - July 2020 - September 30, 2020 + Projected - June 30, 2020 | Projections thru June 30, 2021 | Annual Budget | Variance | |
| Income | | | | | | | | | | | |
| 4100 State Grants | 1,231,419 | 1,431,604 | (200,185) | 7,191,346 | 7,264,675 | (73,329) | 10,202,045 | 17,393,391 | 17,670,286 | (276,895) | GenEd budget based on 920, projection based on 908.683 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 17.903 20-60 and 52.468 >60 |
| 4200 Federal Grants | 25,542 | 19,288 | 6,253 | 242,516 | 89,538 | 152,978 | 307,389 | 549,906 | 499,336 | 50,570 | |
| 4300 Contributions | - | - | - | - | - | - | - | - | - | - | |
| 4400 Miscellaneous Income | 0 | - | 0 | 2 | - | 2 | 37,642 | 37,644 | - | 37,644 | |
| Total Income | 1,256,961 | 1,450,892 | (193,931) | 7,433,864 | 7,354,213 | 79,651 | 10,547,076 | 17,980,940 | 18,169,622 | (188,682) | GenEd budget based on 920, projection based on 908.683 . SpEd budget based on 53 over 60%; 25 20-59%; Projection based on 17.903 20-60 and 52.468 >60 |
| Expenses | | | | | | | | | | | |
| Compensation | | | | | | | | | | | |
| 5100 Instructional Staff | 513,438 | 538,177 | (24,739) | 1,987,611 | 2,033,267 | (45,657) | 4,205,923 | 6,193,534 | 6,381,357 | (187,823) | Based on Budget |
| 5200 Non-Instructional Staff | 136,581 | 131,691 | 4,890 | 579,893 | 674,016 | (94,123) | 958,424 | 1,538,317 | 1,642,535 | (104,218) | Based on budget |
| 5300 Pupil Support | 86,361 | 82,600 | 3,760 | 336,721 | 431,999 | (95,278) | 638,654 | 975,375 | 919,276 | 56,099 | Based on budget |
| 5000 Compensation | 736,380 | 752,469 | (16,089) | 2,904,225 | 3,139,282 | (235,057) | 5,803,001 | 8,707,226 | 8,943,168 | (235,942) | Salary projections based on budget |
| 5400 Benefits | 147,198 | 137,714 | 9,484 | 662,414 | 685,777 | (23,363) | 1,146,722 | 1,809,137 | 1,641,398 | 167,739 | Based on budget |
| 6100 Administrative Expenses | 18,380 | 30,886 | (12,506) | 146,661 | 260,295 | (113,634) | 423,833 | 570,494 | 626,494 | (56,000) | |
| 6200 Professional Services | 39,953 | 59,397 | (19,444) | 283,624 | 329,219 | (45,595) | 674,496 | 958,121 | 930,475 | 27,646 | Based on budget |
| 6300 Professional Development | 1,695 | 11,478 | (9,783) | 47,335 | 61,656 | (14,321) | 122,765 | 170,100 | 170,100 | - | Based on budget |
| 6400 Marketing and Staff/Student Rec | 1,684 | 8,475 | (6,790) | 33,840 | 36,978 | (3,138) | 46,275 | 80,115 | 80,115 | - | Based on budget |
| 6500 Fundraising Expenses | - | 287 | (287) | - | 1,492 | (1,492) | 3,675 | 3,675 | 53,675 | (50,000) | Based on budget |
| 7100 Curriculum & Classroom Expenses | 8,867 | 20,745 | (11,878) | 161,903 | 122,889 | 39,014 | 263,261 | 425,164 | 389,688 | 35,476 | Based on budget |
| 8100 Facility | 231,428 | 355,249 | (123,821) | 1,171,338 | 1,815,212 | (643,873) | 3,213,626 | 4,384,964 | 4,383,055 | 1,909 | Based on budget |
| 8200 Technology/Communication Expens | 19,293 | 18,352 | 941 | 170,316 | 89,760 | 80,555 | 291,896 | 462,212 | 368,225 | 93,987 | Based on budget |
| 8800 Miscellaneous Expenses | 1,500 | 83 | 1,417 | 7,487 | 417 | 7,071 | 10,513 | 18,000 | 1,000 | 17,000 | |
| 8900 Depreciation Expense | - | - | - | 54,014 | 57,710 | (3,696) | 176,826 | 230,840 | 230,840 | - | |
| Total Expenses | 1,206,378 | 1,395,134 | (188,756) | 5,643,158 | 6,600,688 | (957,530) | 12,176,889 | 17,820,047 | 17,818,233 | 1,814 | |
| Net Income | 50,583 | 55,758 | (5,175) | 1,790,706 | 753,525 | 1,037,181 | (1,629,813) | 160,894 | 351,389 | (190,495) | |
| Capital Expenditures | | | | | | | | | | | |
| Furniture, Fixtures & Equipment | - | - | - | 367,895 | - | 367,895 | 67,105 | 435,000 | - | 435,000 | |
| Facility and Construction | - | - | - | (512,755) | - | (512,755) | - | (512,755) | - | (512,755) | |
| Website | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | - | - | - | (144,860) | - | (144,860) | 67,105 | (77,755) | - | (77,755) | |

Challenge Prep Charter School
Cash Flow Projection as of November 30, 2020

| | Annual Budget FY20-21 | Projected Aug 20 - June 21 | December | January | February | March | April | May | June | July + Subsequent FY20-21 Items |
|--|--------------------------|-------------------------------|------------------|--------------------|------------------|--------------------|------------------|--------------------|--------------------|---------------------------------------|
| Beginning Cash Balance (Operating) | 4,804,870 | 6,800,421 | 6,800,421 | 7,562,118 | 5,968,146 | 7,080,352 | 5,481,654 | 6,597,535 | 5,007,237 | 3,454,571 |
| Projected Cash Receipts from Operations (below) | 18,169,622 | 8,681,405 | 2,770,884 | 1 | 2,706,181 | 1 | 2,706,181 | 1 | 37,633 | 460,523 |
| Projected Cash Disbursements from Operations (below) | (17,818,233) | (11,886,147) | (1,584,388) | (1,584,388) | (1,584,388) | (1,589,113) | (1,580,713) | (1,580,713) | (1,580,713) | (801,732) |
| Net Cash from Operations | 351,389 | (3,204,742) | 1,186,496 | (1,584,386) | 1,121,793 | (1,589,111) | 1,125,468 | (1,580,711) | (1,543,079) | (341,209) |
| Cash Receipts from Accounts & Misc Receivables (not included in revenue below) | - | - | - | - | - | - | - | - | - | - |
| Cash Disbursements for Accounts Payable & Accrued Expenses | - | - | (415,211) | - | - | - | - | - | - | - |
| Capital Expenditures (below) | - | (67,105) | (9,586) | (9,586) | (9,586) | (9,586) | (9,586) | (9,586) | (9,586) | - |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - |
| PPP Loan Payable | - | (1,792,512) | - | - | - | - | - | - | - | (1,792,512) |
| PPP Loan Interest Payable | - | (8,981) | - | - | - | - | - | - | - | (8,981) |
| Ending Cash Balance (Operating Account) | 5,156,259 | 5,464,277 | 7,562,118 | 5,968,146 | 7,080,352 | 5,481,654 | 6,597,535 | 5,007,237 | 3,454,571 | 1,311,869 |
| Other Cash Accounts (Net of Transfers) | 75,354 | - | 84,599 | 84,599 | 84,599 | 84,599 | 84,599 | 84,599 | 84,599 | 84,599 |
| Total Cash (All Accounts) | 5,231,613 | 5,464,277 | 7,646,717 | 6,052,745 | 7,164,951 | 5,566,253 | 6,682,134 | 5,091,836 | 3,539,170 | 1,396,468 |

Challenge Prep Charter School
Balance Sheet
YTD as of November 30, 2020

| | Total | Comments |
|---|---------------------|-----------------|
| ASSETS | | |
| Current Assets | - | |
| Bank Accounts | | |
| 1000 Cash | | |
| 1001 HSBC Checking - 0844 | 6,422,528 | |
| 1002 HSBC Checking - 0852 | 10,218 | |
| 1003 HSBC Checking - 0879 | 377,893 | |
| 1004 HSBC Checking - 0887 | 506 | |
| 1005 HSBC Money Market - 5972 | 3,503 | |
| 1006 Chase Escrow - 3060 | 70,000 | |
| 1007 Petty Cash | 372 | |
| Total 1000 Cash | \$ 6,885,020 | |
| Total Bank Accounts | \$ 6,885,020 | |
| Accounts Receivable | | |
| 1100 Accounts Receivable | 448,332 | |
| 1200 Other Receivables - Salary Advance | (704) | |
| Total Accounts Receivable | \$ 447,628 | |
| Other current assets | | |
| 1300 Prepaid Expenses | 320,062 | |
| 1301 Prepaid Insurance | 66,774 | |
| 1310 Prepaid Rent | 215,622 | |
| Total Other current assets | \$ 602,458 | |
| Total Current Assets | \$ 7,935,106 | |
| Fixed Assets | | |
| 1500 Furniture, Fixtures & Equipment | | |
| 1510 Office & Admin Computers & Equipment | 243,066 | |
| 1511 Classroom Computers & Equipment | 625,343 | |
| 1512 Classroom Furniture | 391,772 | |
| 1513 Office Furniture | 56,983 | |
| Total 1513 Office Furniture | \$ 56,983 | |
| 1514 Musical Instruments | 16,390 | |
| 1515 Computer Software | 44,217 | |
| Total 1500 Furniture, Fixtures & Equipment | 1,377,772 | |
| 1519 Facility and Construction | 127,589 | |
| 1520 Architect Fees | 115,620 | |
| 1525 Fire Alarm System | 7,500 | |
| Total 1525 Fire Alarm System | \$ 7,500 | |
| 1530 Kitchen/Cafeteria | 162,079 | |
| 1535 Construction In Progress | 300,000 | |
| 1540 Leasehold Improvements | 311,199 | |
| Total 1519 Facility and Construction | 1,023,986 | |
| 1610 Website | 11,000 | |
| Total 1610 Website | \$ 11,000 | |
| 1700 Accumulated Depreciation & Amortization | | |
| 1710 Accumulated Depreciation | (1,198,090) | |

Challenge Prep Charter School
Balance Sheet
YTD as of November 30, 2020

| | Total | Comments |
|---|-----------------------|-----------------|
| 1750 Accumulated Amortization | (7,394) | |
| Total 1700 Accumulated Depreciation & Amortization | \$ (1,205,484) | |
| Total Fixed Assets | \$ 1,207,274 | |
| Other Assets | | |
| 1800 Security Deposits | 932,999 | |
| Total Other Assets | \$ 932,999 | |
| TOTAL ASSETS | \$ 10,075,379 | |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| 2000 Accounts Payable | 391,556 | |
| Total Accounts Payable | \$ 391,556 | |
| Other Current Liabilities | | |
| 2100 HSBC Loan Payable | 1,792,512 | |
| 2300 Accrued Salaries/Taxes | - | |
| 2301 Accrued Expenses | 23,655 | |
| 2303 Accrued Interest - PPP | 8,981 | |
| 2400 Unearned/Deferred Revenue | 1,575,282 | |
| Total Other Current Liabilities | \$ 3,400,430 | |
| Total Current Liabilities | \$ 3,791,986 | |
| Long-Term Liabilities | | |
| 2700 Deferred Rent Liability | 2,487,711 | |
| Total Long-Term Liabilities | \$ 2,487,711 | |
| Total Liabilities | \$ 6,279,697 | |
| Equity | | |
| 3100 Retained Earnings | 2,004,976 | |
| Net Income | 1,790,706 | |
| Total Equity | \$ 3,795,682 | |
| TOTAL LIABILITIES AND EQUITY | \$ 10,075,379 | |

**Challenge Prep Charter School
Statement of Cash Flows
YTD as of November 30, 2020**

| | Total | Comments |
|---|--------------|-----------------|
| OPERATING ACTIVITIES | | |
| Net Income | 1,790,706 | |
| Adjustments to reconcile Net Income to Net Cash provided by operations: | | |
| 1100 Accounts Receivable | 9,819 | |
| 1200 Accounts Receivable:Other Receivables - Salary Advance | 340 | |
| 1300 Prepaid Expenses | (284,765) | |
| 1301 Prepaid Insurance | (66,774) | |
| 1310 Prepaid Rent | 123,924 | |
| 1710 Accumulated Depreciation & Amortization | 53,831 | |
| 2301 Accrued Expenses | (93,183) | |
| 2303 Accrued Interest - PPP | 7,487 | |
| INVESTING ACTIVITIES | | |
| 1511 Furniture, Fixtures & Equipment:Classroom Computers & Equipment | (330,664) | |
| 1512 Furniture, Fixtures & Equipment:Classroom Furniture | (37,231) | |
| 1750 Accumulated Depreciation & Amortization:Accumulated Amortization | 183 | |
| Net cash provided by financing activities | \$ - | |
| Net cash increase for period | 2,004,795 | |
| Cash at beginning of period | \$ 4,880,224 | |
| Total Cash at beginning of period | \$ 4,880,224 | |
| Cash at end of period | \$ 6,885,019 | |



Attachment #9

November 2020

Current
Employees

Vacancies

132

4

Campus

Current

Vacancies

New Hires

Elementary School

74

0

-

Middle School

43

2

-

High School

5

2

-

Network Operations

10

0

-

New Hires

Position

Vacancies

MS Teacher - SETTS

MS Teacher Assistant - 8th Grade ELA

HS Teacher - CTE

HS Teacher - Special Education