



# I. SCHOOL INFORMATION AND COVER PAGE

Last updated: 07/08/2015

2014-2015 ANNUAL REPORT COVER PAGE TO BE COMPLETED BY ALL CHARTER SCHOOLS - See Page 12

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048

### 2. CHARTER AUTHORIZER

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

SUNY-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 24

### 4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	6802 Metropolitan Avenue, Middle Village N.Y. 11379	718-869-2933	718-821-2498	[REDACTED]

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Mr. Ronald E. Rivera
Title	Principal
Emergency Phone Number (###-###-####)	[REDACTED]

### 5. SCHOOL WEB ADDRESS (URL)

[www.middlevillageprep.org](http://www.middlevillageprep.org)

### 6. DATE OF INITIAL CHARTER

2013-02-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

**8. TOTAL NUMBER OF STUDENTS ENROLLED ON JUNE 30, 2015**

(as reported on BEDS Day)

230

**9. GRADES SERVED IN SCHOOL YEAR 2014-15**

Check all that apply

Grades Served

6, 7

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

	Yes/No	Name of CMO/EMO
	No	

Page 2**11. FACILITIES**

Will the School maintain or operate multiple sites?



No, just one site.

**12. SCHOOL SITES**

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	6802 Metropolitan Avenue, Middle Village N.Y. 11379	718-869-2933	CSD 24	6 and 7	No	Rent/Lease
Site 2						
Site 3						

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Mr. Ronald E. Rivera	718-869-2933	917-716-8273	
Operational Leader	Mr. Christian Quezada	718-869-2933	347-680-3289	

Compliance Contact	Ms. Michele Allocca	718-869-2933	347-361-4152	[REDACTED]
Complaint Contact	Mr. Michael Michel	718-366-7403	347-386-7119	[REDACTED]

### Page 3

**14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

No

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

Mr. Ronald E. Rivera, Principal

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**



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

Thank you.



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### 7. DATE FIRST OPENED FOR INSTRUCTION



# Audited Financial Statement Checklist

Last updated: 10/29/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	Yes
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Not Applicable

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	No
Management Letter	No

**Thank you.**



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

Created: 07/08/2015

Last updated: 07/15/2015

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## Page 1

**Charter School Name:**

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### **1. NEW YORK STATE REPORT CARD**

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

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

URL is not available for SED code 342400861048



# Appendix I: Teacher and Administrator Attrition

Last updated: 07/15/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

## Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

### 2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	7	11	1

### 2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	3	0	0

Thank you



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Page 2**11. FACILITIES**

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Operational Leader	Mr. Christian Quezada	718-869-2933		

Compliance Contact	Ms. Michele Allocca	718-869-2933	[REDACTED]	[REDACTED]
Complaint Contact	Mr. Michael Michel	718-366-7403	[REDACTED]	[REDACTED]

## Page 3

**14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

No

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

Mr. Ronald E. Rivera, Principal

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**



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

**Thank you.**

**Middle Village Preparatory Charter School**

Financial Statements

June 30, 2015 and 2014



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

WHERE EVERY CHILD IS OUR...

...MOST VALUED PERSON

October 15, 2015

## BOARD OF TRUSTEES

JOSEPHINE LUME  
CHAIRPERSON

SERPHIN R. MALTESE  
VICE-CHAIRPERSON

MARGARET OGNIBENE  
TREASURER

ROSEMARY DEGENNARO  
SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

O'Connor Davies, LLP  
500 Mamaroneck Avenue Suite 301  
Harrison, NY 10528

In connection with your engagement to apply agreed-upon procedures to Middle Village Preparatory Charter School's assertion to New York State Education Department that it has maintained compliance with the requirements of the Charter School Program ("CSP") grant and Federal and New York State Education Department ("NYSED") guidelines in managing the CSP Grant as of June 30, 2015, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We are responsible for the presentation of the Statement of Compliance with the CSP Grant in accordance with Charter School Audit Guide issued by the NYSED,
- 2) As of June 30, 2015, the Charter School is presented in accordance with the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 3) We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
- 4) We have disclosed to you all known matters contradicting the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 5) There have been no communications from regulatory agencies, internal auditors, and other independent practitioners or consultants relating to the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant, including communications received between June 30, 2015 and October 15, 2015.
- 6) We have made available to you all information that we believe is relevant to the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 7) We have responded fully to all inquiries made to us by you during the engagement.
- 8) No events have occurred subsequent to June 30, 2015 that would require adjustment to or modification of the requirements of the CSP Grant and Federal NYSED guidelines for managing the CSP Grant.

Signature

Board Chairperson

Signature

Director of Operations



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

WHERE EVERY CHILD IS OUR...

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October 15, 2015

## BOARD OF TRUSTEES

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CHAIRPERSON

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RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

O'Connor Davies LLP  
500 Mamaroneck Ave, Suite 301  
Harrison, NY 10528

This representation letter is provided in connection with your audit of the financial statements of Middle Village Preparatory Charter School ("MVP"), which comprise the statements of financial position as of June 30, 2015 and 2014. The related statements of activities and cash flows for the year ended June 2015 and period ending January 1, 2013 (commencement of operation) through June 30, 2014 and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Certain representations in this letter are described as being limited to mailers that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Expenditures of federal awards were below the \$500,000 threshold for the year ended June 30, 2015 and period January 1, 2013 (commencement of operations) through June 30, 2014 periods and we were not required to have an audit in accordance with OMB Circular A-133.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter, the following representations made to you during your audits:

### Our Responsibilities

We acknowledge that we have fulfilled our responsibilities for:

- The preparation and fair presentation of the financial statements in accordance with US GAAP
- 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; and
- The design, implementation, and maintenance of internal control to prevent and detect fraud.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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## BOARD OF TRUSTEES

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---

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

- We understand that the term "fraud" refers to intentional acts by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements. Two types of intentional misstatements are relevant to your audit - misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Fraudulent financial reporting involves intentional misstatements, including omissions of amounts or disclosures in financial statements to deceive financial statement users. Misappropriation of assets involves the theft of an entity's assets.
- We are further responsible for reviewing, accepting and processing the standard, adjusting, or correcting journal entries that you proposed during the course of your engagement. We confirm that we designated a suitably qualified individual who understands the nature and impact of the proposed entries to the financial statements, and we accept responsibility for the proposed entries that we authorized and processed.
- We acknowledge our responsibility for presenting the schedule of functional expenses ("supplementary information") in accordance with US GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with US GAAP. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

## Financial Statements

The financial statements referred to above are fairly presented in conformity with US GAAP and include all disclosures necessary for such fair presentation. In that connection, we specifically confirm that:

MVP's accounting policies, and the practices and methods followed in applying them, are appropriate and are as disclosed in the financial statements.

There have been no changes during the period audited in MVP's accounting policies and practices.

All material transactions have been recorded in the accounting records and are reflected in the financial statements.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

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DIRECTOR OF OPERATIONS

The following, where they exist, have been appropriately disclosed to you and accounted for and/or disclosed in the financial statements in accordance with the requirements of US GAAP:

- The identity of all related parties and related party relationships and transactions.
- Material concentrations. We understand that concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.
- Guarantees, whether written or oral, under which MVP is contingently liable, including guarantee contracts and indemnification agreements.
- The effects of all known, actual, possible, pending or threatened litigation, claims, and assessments.

MVP does not have any uncertain tax positions that require disclosure or recognition in the financial statements.

We are in agreement with the adjusting journal entries you have proposed and they have been posted to MVP's accounts.

## Information Provided

We have provided you with:

- Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- Access to all minutes of the meetings of the board of trustees.
- Additional information that you have requested from us for the purpose of the audit
- Unrestricted access to persons within MVP from whom you determined it necessary to obtain audit evidence



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RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

We have disclosed to you our assessment of the risk that the financial statements materially misstated as a result of fraud.

There are no deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect MVP's ability to initiate, authorize, record, process, and report financial data reliably in accordance with US GAAP.

We have no knowledge of any fraud or suspected fraud that affects MVP's and involves:

- Management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting MVP's financial statements communicated by employees, former employees, regulators, or others.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

MVP has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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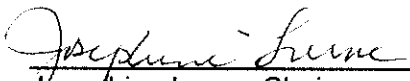
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PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

MVP is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize MVP's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

We have a reasonable basis for the allocation of functional expenses.

  
Josephine Lume, Chairperson

  
Christian Quezada, Director of Operations

**Middle Village Preparatory Charter School**

Auditors' Communication on Internal Control

June 30, 2015

## **Auditors' Communication on Internal Control**

### **Board of Trustees Middle Village Preparatory Charter School**

In planning and performing our audit of the financial statements of the Middle Village Preparatory Charter School (the "School") as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 significant deficiencies or material weaknesses and therefore there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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

However, we have some suggestions and recommendations to improve on internal controls. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. 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.

## Segregation of Duties

- **Condition**

Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible.

### **Recommendation**

We feel segregation could be improved if different employees performed the separate duties of signing checks, processing cash receipts and cash disbursements, and maintaining books of original entry.

We recommend that the School improve segregation of duties by implementing the following procedures:

1. Bank statements, canceled checks, and appropriate advices should be received by someone other than employees maintaining cash records. Such items could be periodically reviewed prior to turning them over for reconciliation. Unusual items noted during the review should be investigated promptly.
2. Signed checks should be mailed without allowing them to be returned to the employee responsible for accounts payable.
3. Management should review supporting documents for normal recurring disbursements (not usually reviewed) on a spot-check basis. Non-routine testing with the School's disbursements policy.

This communication is intended solely for the information and use of the management, the board of trustees and others within the organization and is not intended to be used by anyone other than these specified parties.

*O'Connor Davies, LLP*

Harrison, New York  
October 15, 2015

# **Middle Village Preparatory Charter School**

Report on Applying Agreed-Upon Procedures  
Statement of Compliance with Charter School Program (“CSP”) Grant  
For the year ended June 30, 2015

**Board of Trustees  
Middle Village Preparatory Charter School****Independent Accountants' Report on Applying Agreed Upon Procedures**

We have performed the procedures identified below, which were agreed to by the management of Middle Village Preparatory Charter School (the "Charter School") and the New York State Education Department solely to assist the specified parties in evaluating the School's assertion to the New York State Education Department ("NYSED") (the Specified Parties) that it has maintained compliance with the requirements of the Charter School Program ("CSP"), CSP grant and Federal and NYSED guidelines in managing the CSP grant for the year ended June 30, 2015.

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

The procedures we performed and the related results are as follows:

Procedure #1: We obtained the detail of expenditures incurred for the period under review relating to the CSP grant from the Charter School's accounting software and reconciled it to the grant revenue recorded by the Charter School.

Result: We obtained a copy of the Charter School's detail of expenditures and noted that it reconciled to the CSP grant revenue recorded by the Charter School. No differences were noted.

Procedure #2: We obtained the NYSED approved CSP grant award information, including the budget and any amendments. We compared the revenues and expenditures with the budget and looked for variances that exceeded 10% or \$1,000, whichever is greater (the threshold which would require a budget modification according to the FS-10A instructions).

Result: We obtained and read the NYSED approved CSP grant agreement and budgets. We compared the revenues and expenditures with the budget and noted that there are no variances that required budget modification.

Procedure #3: We selected a sample of expenditures from the detail obtained in Procedure #1 as follows.

- a. Payroll - We selected 10 items or 10% of the total number of payroll items charged to the grant, whichever is less.
- b. Other expenses - We selected 10 items or 10% of the total number of other than payroll items charged to the grant, whichever is less.

**Board of Trustees**  
**Middle Village Preparatory Charter School**  
Page 2

c. Using the above selected items, we:

- I. Determined if the expenditure was in accordance with the purpose of the grant and that pre-opening expenditures charged to pre-opening periods. (See non-regulatory guidance on the CSP grant at <http://www.p12.nysed.gov/psc/grants.html>)
- II. Determined if the expenditure fell into an approved budget category
- III. Determined if the expenditure was charged to the appropriate fiscal period

Result: We selected expenditure items from the detail of expenditures incurred for the year under review relating to the CSP grant. We selected 1 payroll item charged to the CSP grant because there was only 1 payroll item recorded. We selected 2 other than payroll items charged to CSP grant because there were only 14 items recorded.

For the expenditures selected, we determined that the expenditures appear to be in accordance with the purpose of the grant. We also determined that the expenditures fall into approved budget categories and are charged to the appropriate fiscal period.

Procedure #4: We obtained FS-25 form(s) submitted to NYSED during the period under review and performed the following:

- a. Trace expenditures selected in Procedure #3 to requests for reimbursement. Determined that items requested for reimbursement had previously been expended or were expended within a month following the request for reimbursement. If items have not yet been requested for reimbursement, inquired of responsible charter school officials as to the plan for requesting reimbursement, and determine if a receivable is recorded, if appropriate.
- b. If FS-25 forms included amounts on Line 4 (Cash Expenditures Anticipated During Next Month), we selected one FS-25 and determined if funds were expended within 1 month following the date of the request.

Result: We obtained the FS-25 forms submitted to NYSED for the year ended June 30, 2015 and determined that items requested for reimbursement had previously been expended by tracing expenditures selected in procedure 3 to the request for reimbursement. We inquired about items that have not yet been requested for reimbursements and determined that the Charter School has no pending request for reimbursements and that a receivable is not necessary to be recorded. We scanned the FS-25 forms submitted to NYSED and determined that there were no funds listed as cash expenditures anticipated during next month.

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

**Board of Trustees**  
**Middle Village Preparatory Charter School**  
Page 3

This report is intended solely for the information and use of the Board of Trustees and management of Middle Village Preparatory Charter School and the New York State Education Department, and it is not intended to be and should not be used by anyone other than the specified parties.

*O'Connor Davies, LLP*

October 15, 2015

## **Independent Auditors' Report**

**Board of Trustees  
Middle Village Preparatory Charter School**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Middle Village Preparatory Charter School, which comprise the statements of financial position as of June 30, 2015, and 2014, and the related statements of activities and cash flows for the year ended June 30, 2015 and for the period January 1, 2013 (commencement of operations) through June 30, 2014, 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 Middle Village Preparatory Charter School as of June 30, 2015 and 2014 and the changes in its net assets and its cash flows for the year ended June 30, 2015 and for the period January 1, 2013 (commencement of operations) through June 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

***Supplemental Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2015 on our consideration of Middle Village Preparatory Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Middle Village Preparatory Charter School's internal control over financial reporting and compliance.

*O'Connor Davies, LLP*

October 15, 2015

# Middle Village Preparatory Charter School

## Statements of Financial Position

	June 30,	
	2015	2014
<b>ASSETS</b>		
Cash	\$ 430,210	\$ 170,362
Grants and accounts receivable	102,920	113,034
Prepaid expenses and other assets	33,958	11,599
Restricted cash	50,001	25,000
Property and equipment, net	<u>894,081</u>	<u>742,096</u>
	<u>\$ 1,511,170</u>	<u>\$ 1,062,091</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 267,394	\$ 266,090
Line of credit	-	50,000
Loan payable	447,026	409,913
Deferred revenue	<u>2,067</u>	<u>30,774</u>
Total Liabilities	<u>716,487</u>	<u>756,777</u>
Net Assets, Unrestricted	<u>794,683</u>	<u>305,314</u>
	<u>\$ 1,511,170</u>	<u>\$ 1,062,091</u>

# Middle Village Preparatory Charter School

## Statements of Activities

	Year ended June 30, 2015	Period January 1, 2013 (commencement of operations) through June 30, 2014
<b>REVENUE AND SUPPORT</b>		
Public School District -		
State and local per pupil operating revenue	\$ 3,564,279	\$ 1,700,264
Government grants and contracts	190,096	775,390
Other income	<u>164,231</u>	<u>44,209</u>
Total Revenue	<u>3,918,606</u>	<u>2,519,863</u>
 <b>EXPENSES</b>		
Program services	2,978,196	1,782,089
Management and general	<u>451,041</u>	<u>432,460</u>
Total Expenses	<u>3,429,237</u>	<u>2,214,549</u>
 Change in Net Assets	489,369	305,314
 <b>NET ASSETS, UNRESTRICTED</b>		
Beginning of period	<u>305,314</u>	<u>-</u>
 End of period	<u>\$ 794,683</u>	<u>\$ 305,314</u>

See notes to financial statements

# Middle Village Preparatory Charter School

## Statements of Cash Flows

	Year ended June 30, 2015	Period January 1, 2013 (commencement of operations) through June 30, 2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from per pupil operating revenue and government grants and contracts	\$ 3,735,782	\$ 2,393,394
Other income	164,231	44,209
Total Cash Received	<u>3,900,013</u>	<u>2,437,603</u>
Cash paid for payroll and benefits	1,527,078	862,912
Cash paid for interest	1,075	
Cash paid to vendors	1,663,964	923,404
Total Cash Paid	<u>3,192,117</u>	<u>1,786,316</u>
Net Cash from Operating Activities	<u>707,896</u>	<u>651,287</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(410,160)	(915,838)
Increase to restricted cash	<u>(25,001)</u>	<u>(25,000)</u>
Net Cash from Investing Activities	<u>(435,161)</u>	<u>(940,838)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowings from line of credit	-	100,000
Payments on line of credit	(50,000)	(50,000)
Borrowings on loan payable	127,114	409,913
Payments on loan payable	<u>(90,001)</u>	<u>-</u>
Net Cash from Financing Activities	<u>(12,887)</u>	<u>459,913</u>
Net Change in Cash	259,848	170,362
<b>CASH</b>		
Beginning of period	<u>170,362</u>	<u>-</u>
End of period	<u>\$ 430,210</u>	<u>\$ 170,362</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 489,369	\$ 305,314
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	258,175	173,742
Change in operating assets and liabilities		
Grants and accounts receivable	10,114	(113,034)
Prepaid expenses and other assets	(22,359)	(11,599)
Accounts payable and accrued expenses	1,304	266,090
Deferred revenue	<u>(28,707)</u>	<u>30,774</u>
Net Cash from Operating Activities	<u>\$ 707,896</u>	<u>\$ 651,287</u>

See notes to financial statements

# **Middle Village Preparatory Charter School**

## **Notes to Financial Statements**

June 30, 2015 and 2014

### **1. Organization and Tax Status**

Middle Village Preparatory Charter School (the "School") is a public charter school that prepares students with the academic skills, strength of character and social and emotional well-being to excel in high school and college, to lead in their communities and to realize their best possible selves.

The School operates in Middle Village, New York. On January 1, 2013, the Board of Regents of the University of the State of New York granted the School a provisional charter valid for a term of five years and renewable upon expiration. The school opened with its first academic year in the fall of 2013 with sixth grade, and will add a grade each year until it serves sixth through eighth grade.

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The School's primary sources of income are from per pupil tuition and other government funding.

### **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 contingencies, if any, at the date of the financial statements, and the reported amounts of support and revenue and expenses during the period then ended. Actual results could differ from those estimates.

#### ***Restricted Cash***

Included in restricted cash is an escrow fund of \$50,001 as of June 30, 2015 and \$25,000 as of June 30, 2014 to cover debts in the event of the School's dissolution. According to Section 2851(2)(t) of the Charter School Law, the School will maintain no less than \$75,000 in an escrow account. The escrow account will be no less than \$25,000 by April 1 of year 1 (June 30, 2014) of the School's operation. By April 1 of year 2 (June 30, 2015), the balance will be no less than \$50,000, and by April 1, of year 3 (June 30, 2016) it will be no less than \$75,000.

#### ***Property and Equipment***

Property and equipment is recorded at cost. Additions and improvements or betterments in excess of \$1,000 with an estimated useful life of more than one year are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the estimated useful life of the asset or term of the related lease.

## **Middle Village Preparatory Charter School**

### **Notes to Financial Statements**

June 30, 2015 and 2014

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

### ***Property and Equipment (continued)***

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized at June 30, 2015 and 2014.

### ***Presentation of Net Assets***

The net assets of the School and changes therein are classified as unrestricted, temporarily restricted and permanently restricted based on the existence or absence of donor-imposed restrictions. Unrestricted net assets are those that are not subject to donor-imposed stipulations. Temporarily restricted net assets represent contributions with donor-imposed restrictions that have not yet been satisfied or are time restricted. When a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Permanently restricted net assets are those which are established by donor gifts to provide a permanent endowment. There were no temporarily or permanently restricted net assets at June 30, 2015 and 2014.

### ***Revenue Recognition***

Revenue from state and local governments under the charter agreement is based on the number of students enrolled and recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts is recognized by the School when qualifying expenditures are incurred. Funds received in advance for which qualifying expenditures have not been incurred are reflected as deferred revenue in the accompanying statement of financial position.

The School follows U.S. GAAP guidance on accounting for contributions received and contributions made. Accordingly, contributed assets are recorded at fair value at date of donation. Services are recognized as revenue and assets or expenses at fair value if those services (a) create or enhance nonfinancial assets, (b) would typically need to be purchased by the School if they had not been provided by contribution or (c) require specialized skills and are provided by individuals with those skills.

A number of volunteers have made a contribution of their time to the School to develop its programs and to serve on the School's board of trustees. The value of such contributed time is not reflected in these financial statements because it does not meet the criteria for recognition.

## **Middle Village Preparatory Charter School**

Notes to Financial Statements  
June 30, 2015 and 2014

### **3. Summary of Significant Accounting Policies (*continued*)**

#### ***Functional Expenses***

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications based upon benefits received.

Expenses are classified according to the functional categories for which they are incurred, as follows:

General Education Program Services – represents expenses directly associated with general education.

Special Education Program Services – represents expenses directly associated with special education for certain students requiring additional attention and guidance.

Management and General – represents expenses related to the overall administration and operation of the School that are not associated with any education services or fundraising.

#### ***Marketing and Recruitment***

Marketing and recruitment costs are expensed as incurred for staff and student recruitment. Marketing and recruitment costs for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014 was \$16,029 and \$18,742.

#### ***Operating Leases***

Operating leases are classified in accordance with the terms of the underlying agreements. Operating lease payments are charged to rental expense. Rent expense is recorded on a straight-line basis. Deferred rent is recorded when there are material differences between the fixed payment and the rent expense.

#### ***Accounting For Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only when they 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 subject to examination by applicable taxing authorities since inception in 2013.

#### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through October 15, 2015, which is the date that the financial statement was available to be issued.

## Middle Village Preparatory Charter School

### Notes to Financial Statements

June 30, 2015 and 2014

#### 3. Concentration of Credit Risk and Revenue

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits.

The School receives a majority of its revenues from the New York State Education Department through the Charter Schools Institute of the State of New York. The Charter Schools Institute of the State of New York provides general operating support to the School based upon the location and the number of students enrolled. Per pupil general education and special education support provided to the School totaled \$3,564,279 and \$1,700,264 for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014. The School is dependent upon this level of funding in order to continue its operations.

The School entered into contractual arrangements with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund, because management does not believe that there are any liabilities to be recorded.

#### 4. Grants and Accounts Receivable

Grants and accounts receivable are deemed to be fully collectible by management and consist of the following at June 30:

	<u>2015</u>	<u>2014</u>
State	<u>\$ 102,920</u>	<u>\$ 113,034</u>

#### 5. Property and Equipment, Net

Property and equipment consist of the following at June 30:

	<u>2015</u>	<u>2014</u>	<u>Estimated Useful Lives</u>
Computers and other equipment	\$ 381,653	\$ 225,778	3
Furniture and fixtures	250,875	179,577	7
Leasehold improvements	<u>693,470</u>	<u>510,483</u>	5
	1,325,998	915,838	
Accumulated depreciation and amortization	<u>(431,917)</u>	<u>(173,742)</u>	
	<u>\$ 894,081</u>	<u>\$ 742,096</u>	

## **Middle Village Preparatory Charter School**

### **Notes to Financial Statements**

June 30, 2015 and 2014

#### **6. Line of Credit**

The School entered into a line of credit with Victory Education Partners ("VEP") in the amount of \$150,000 with interest at the rate of 3% per annum, compounded monthly, payable within the first or second year of operation. The line of credit had an outstanding balance of \$50,000 at June 30, 2014 and was fully repaid as of June 30, 2015. Interest expense for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014 was \$3,298 and \$1,075.

#### **7. Loan Payable**

The School has a loan payable of \$447,026 and \$409,913 at June 30, 2015 and 2014 to the lessor for renovations made pursuant to the lease agreement discussed in Note 8. The loan is unsecured and non-interest bearing and is to be paid in full by 2018.

#### **8. Operating leases**

On February 1, 2013, the School entered into a lease agreement for a period of five years and five months terminating on June 30, 2018. The lease may be renewed for an additional five years with the same terms. The rate of rent stays flat without increase during the term of the lease, but, as the space utilization increases, the rent is proportionately increased. The rent for additional space is calculated and charged in proportion to the increase in floor space. The initial base rent per year is \$240,000 rising to \$720,000 during the last period of the lease. Rent expense for the year ended June 30, 2015 and for the period January 1, 2013 to June 30, 2014 was \$480,000 and \$266,667.

Future minimum rental expense for the years ending June 30, based on anticipated square footage space, is as follows:

2016	\$ 720,000
2017	720,000
2018	<u>720,000</u>
	<u>\$ 2,160,000</u>

#### **9. Employee Benefit Plan**

The School maintains a deferred compensation plan for all qualified employees. The School elects to make contributions to the plan on a discretionary basis. For the year ended June 30, 2015 and the eighteen month period ended June 30, 2014, the School contributed \$37,082 and \$21,026 to the plan.

\* \* \* \* \*

**Middle Village Preparatory Charter School**

Supplemental Information

June 30, 2015

**Middle Village Preparatory Charter School**

Schedule of Functional Expenses

For the year ended June 30, 2015

(with summarized totals for the period January 1, 2013 (commencement of operations) through June 30, 2014)

	No. of Positions	2015					2014	
		Program services			Management and General	Total	Total	Total
		Regular Education	Special Education	Total				
	229.425	199.425	30.000					
Personnel Services Costs								
Administrative Staff Personnel	5	\$ 176,326	\$ 45,381	\$ 221,707	\$ 125,343	\$ 125,343	\$ 347,050	\$ 356,686
Instructional Personnel	8	856,936	128,911	985,847	-	-	985,847	444,000
Non-instructional Personnel	-	-	-	-	3,040	3,040	3,040	60,000
Total Salaries and Staff	13	1,033,262	174,292	1,207,554	128,383	128,383	1,335,937	860,686
Fringe benefits and payroll taxes		154,777	26,108	180,885	19,231	19,231	200,116	118,731
Retirement		28,681	4,838	33,519	3,564	3,564	37,083	21,026
Legal service		-	-	-	11,836	11,836	11,836	11,428
Accounting/audit services		-	-	-	68,465	68,465	68,465	68,882
Building and land rent / lease		371,249	62,623	433,872	46,128	46,128	480,000	266,667
Repairs and maintenance		201,957	34,066	236,023	25,093	25,093	261,116	128,617
Insurance		4,781	806	5,587	54,704	54,704	60,291	42,439
Utilities		116,015	19,570	135,585	14,415	14,415	150,000	72,000
Supplies/materials		134,327	22,658	156,985	16,690	16,690	173,675	124,286
Equipment/furnishings		11,415	1,926	13,341	1,418	1,418	14,759	11,853
Staff development		4,671	788	5,459	580	580	6,039	13,793
Marketing/recruitment		12,397	2,091	14,488	1,540	1,540	16,028	18,742
Technology		4,023	679	4,702	500	500	5,202	4,312
Food service		89,033	15,018	104,051	11,062	11,062	115,113	72,861
Student services		114,778	19,361	134,139	14,261	14,261	148,400	98,553
Office expense		17,521	2,955	20,476	2,177	2,177	22,653	35,325
Depreciation and amortization		199,682	33,683	233,365	24,811	24,811	258,176	173,742
Other		49,770	8,395	58,165	6,183	6,183	64,348	70,606
Total Expenses		\$ 2,548,339	\$ 429,857	\$ 2,978,196	\$ 451,041	\$ 451,041	\$ 3,429,237	\$ 2,214,549

**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  
Middle Village 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 Middle Village Preparatory Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 15, 2015.

**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 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*.

Additional matters were communicated to management in a separate letter.

### **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.

*O'Connor Davies, LLP*

October 15, 2015



## Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/08/2015

Last updated: 09/02/2015

### Page 1

**Charter School Name:**

#### **B. Financial Information**

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

#### **1. Total Expenditures Per Child**

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	3411629
Line 2: Year End Per Pupil Count	229
Line 3: Divide Line 1 by Line 2	14870

#### **2. Administrative Expenditures per Child**

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

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

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	347050
Line 2: Management and General Cost (Column)	335276
Line 3: Sum of Line 1 and Line 2	682326
Line 4: Year End Per Pupil Count	229
Line 5: Divide Line 3 by the Year End Per Pupil Count	2974

***Thank you.***



## **ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE**

### **Middle Village Preparatory Charter School**

Contact Name: Christian Quezada  
Contact Title: Director of Operations  
Contact Email: [REDACTED]  
Contact Phone: [REDACTED]

Current Academic Year: 2015-16  
Prior Academic Year: 2014-15



## Appendix E: Disclosure of Financial Interest Form

Created: 07/08/2015

Last updated: 08/06/2015

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### Page 1

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All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). The Disclosure of Financial Interest Forms are due on November 1, 2015. [A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

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

Yes

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Thank you.



# Appendix F: BOT Membership Table

Last updated: 07/08/2015

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## 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Josephine Lume	[REDACTED]	Chair/Board President	Yes	Finance	
2	Serphin R. Maltese	[REDACTED]	Vice Chair/Vice President	Yes	Fundraising	
3	Rosemary DeGennaro	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
4	[REDACTED]	[REDACTED]	Trustee/Member	Yes	Academic	
5	Deborah Kueber	[REDACTED]	Trustee/Member	Yes	Fundraising	
6	Maureen Campbell	[REDACTED]	Trustee/Member	Yes	Academic	
7	Kaiko Hayes	[REDACTED]	Trustee/Member	Yes	Fundraising	
8	Michael Miche	[REDACTED]	Other	No	Finance	
9	Margaret Ognibene	[REDACTED]	Trustee/Member	Yes	Finance	
10	Lori Tempkin	[REDACTED]	Parent Representative	No	Parent	
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

**2. Total Number of Members Joining Board during the 2014-15 school year**

1

**3. Total Number of Members Departing the Board during the 2014-15 school year**

0

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

10

**5. How many times did the Board meet during the 2014-15 school year?**

10

**6. How many times will the Board meet during the 2015-16 school year?**

12

**Thank you.**

In the academic year 2014 – 2015 MVP created a Special Education Department under the direction of Ms. Heather McDougall . The team was involved in the hiring of many new staff members in preparation for the 2014 year who had Special Education credentials. These new staff members were used in a Co-Teaching model, utilizing a Gen Ed teacher and the new Special Ed teacher. Students with IEP's were placed in Inclusion class settings and were serviced by these Co-Teaching professionals. In addition to this model, the Team conducted monthly meetings for the purpose of determining students in need of Initial Referrals and also to review the Trimester Progress of all Special Ed students. As a result, several students in need of services were evaluated and placed successfully and appropriately.

In the coming year of 2015-2016, the offer to IEP students in our home District 24 went out to all of the District Schools, to local newspapers and through the mailing services available from the NYCDOE. It was determined from the application data that many parents of IEP students applied for our April Lottery. As a result, approximately 10% of the students entering Middle Village Prep this September have IEP's. In anticipation of this, the school has hired an appropriate number of Special Ed Teachers with expertise in ELA, Social Studies, Writing and other subject areas. These teachers will be used for both Co-Teaching and subject area assignments to service Special Ed children.

The same recruiting efforts named above went out to our District's ELL and Reduced Price Lunch populations, resulting in approximately 8 ELL students picked in the Lottery for the coming year. In addition, the estimated mix of Reduced Lunch students should equal or last year's percentage of 60+ %, the same approximate mix that we had in our first year of 2013.

Retention efforts : MVP through lost only approximately 5% of its' total student body over the last two years, a mix of General Ed, Special Ed and ELL students. Attrition of students therefore has been extremely low, with students from all categories successfully completing their coursework.

# Instructions / Notes

## for 2014-15 Accountability Plan Progress Report (“APPR”)

1. Text Highlighted in Yellow = explanation or guidance for an entry in the Progress Report
2. Text Highlighted in Green = a sample entry that may be modified
3. The template for **high school measures** is in Appendix A, beginning on page 26.
4. The template for reporting for K-2 schools with a norm-referenced test growth measure in their Accountability Plan appears on page 67. Present the respective results at the end of the English language arts and math goals.
5. **Changes from the 2013-14 Report**

### **Elementary and Middle Schools**

- a) The New York State Education Department has recalibrated the Annual Measurable Objectives (AMOs) in ELA and math. Schools must therefore complete the second 3-8 absolute measure (“Performance Level Index meeting the AMO”) in ELA and math.
- b) For the 3-8 Growth Measure in ELA and math, report 2013-14 results using the state’s 3-8 Growth Model. (The 2014-15 results are not yet available.)

### **College Preparatory High Schools**

- a) Because of the introduction of college and career readiness standards, schools renewed in 2012-13 or later use revised Accountability Plan measures. (See the appendix in the Guidelines for Creating a SUNY Accountability Plan for a list of the revised measures.)
  - b) The Institute will gradually phase the new measures into its evaluation of all schools and the SUNY Trustees will take them into account when making renewal decisions. Therefore, the Institute encourages high schools not renewed since 2012-13 to include the college and career readiness standard in their Progress Report as optional measures.
6. Please do not include these instructions or the reference guide below in a submitted report.

## Reference Guide to Template Sections

	<u>Page</u>
INTRODUCTION .....	4
ELEMENTARY AND MIDDLE SCHOOL GOALS.....	5
NCLB GOAL.....	25
HIGH SCHOOL COHORTS .....	26
HIGH SCHOOL GOALS.....	28
OPTIONAL GOALS .....	63
SUPPLEMENTARY TABLES	
ELEMENTARY AND MIDDLE SCHOOLS.....	66
HIGH SCHOOLS.....	69

***The Accountability Plan Progress Report Template Is Below.***



# **MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL**

## **2014-15 ACCOUNTABILITY PLAN PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

August 18, 2015

By Mr. Ronald E. Rivera, Principal

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Middle Village, Queens, N.Y. 11379

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[rrivera@middlevillageprep.org](mailto:rrivera@middlevillageprep.org)



Mr. Ronald E. Rivera, Principal, prepared this 2014-15 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Ms. Josephine Lume	Chairman
Mr. Serphin R. Maltese	Vice Chairman
Mr. Michael Michel	Founder, Advisor
Ms .Margaret Ognibene	Treasurer
Ms.Maureen Campbell	Education Committee
Ms Kaiko Hayes	Trustee
Ms. Debbie Kueber	Trustee
Mr. Rosemary Degennaro	Education Committee
Ms. Laura O' Gorman	Education Committee

Ms. Josephine Lume has served as the Chairman of the Board of Trustees since February, 2013

## INTRODUCTION

Middle Village Prep is a small, independent, public charter school which serves students in grades 6-8. It is located on the Christ the King Campus. Admission is via lottery with District 24 as a priority.

The mission of the Middle Village Preparatory Charter School (MVP) is to prepare students for success at a selective college prep high school of their choice. The MVP curriculum is a rigorous curriculum designed to meet and surpass the New York State Education Department requirements. Central to the instructional model is a longer school day and increased classroom instructional time that is devoted to curriculum subjects. Students will master skills and attain subject proficiency by the end of the 8th grade. The curriculum of MVP includes a requirement that all students study Latin for three years, a key language for building a strong vocabulary and understanding of romance languages such as Spanish and Italian.

Mathematics and English Language Arts are prioritized by allocating twice the amount of instructional time that is customarily devoted to these critical instructional areas. Science, Social Studies, the Arts, Physical education and Health, along with time allocated for enrichment and extracurricular activities round off the typical daily schedule. It requires that all students take available Regent-level courses, such as Integrated Algebra and Earth Science or Living Environment in grade

Middle Village Preparatory Charter School (MVP) strives for academic excellence by creating an environment for students to succeed in both school and beyond. Our curriculum is a rigorous curriculum designed to meet and surpass the New York State Education requirements. Curriculum is built around a strong emphasis of math, reading, science, social studies and the study of the Latin language. A constructivist approach "where students learn by doing" is maximizing student involvement. MVP expects to enroll an academically diverse population. Therefore; the curriculum will be challenging for students who enter at or above grade level as well as flexible enough to support students who enter the school below grade level.

#### School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2011-12														
2012-13														
2013-14							120							
2014-15							120	110						230

## ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

The ELA Goal for our students is to attain Proficiency and Beyond for all of our students. MVP believes that with dedicated reading and writing time, combined with rigorous literary skills instruction, every student has the ability to excel in reading and writing. The ELA curriculum exposes students to a variety of historical and contemporary text, including novels (both classical and current), poetry, journalism, non-fiction, memoirs and blogs. Our writing program includes both independent journal writing as well as instruction in writing technique. Our ELA Goal is the attaining of proficiency in ELA for all students.

#### Background

##### Goal 1: Absolute Measure

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

#### Method

The school administered the New York State Testing Program English language arts assessment to students in 6<sup>th</sup> through 7<sup>th</sup> grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

**2014-15 State English Language Arts Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>1</sup>			Total Enrolled
		IEP	ELL	Absent	
3					
4					
5					
6	118				118
7	109			1	110
8					
All	227			1	228

## Results

2014-2015 ends the second full year of our school, with our Grade 7 students completing their full second year. As the chart indicates, of the 109 students tested, 44.9% have reached a level of ELA Proficiency and 30.5 % of Grade 6 students reaching Proficiency in ELA.

**Performance on 2014-15 State English Language Arts Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3				
4				
5				
6	30.5	118	NA	NA
7	44.9	109	44.9	109
8				
All	37.7	227	44.9	109

## Evaluation

For students enrolled at least two years, the school did not meet the measure of 75% ELA Proficiency for Second Year Students, falling short by 30.1 % of this goal in Grade 7. However, while not attaining the 75% goal desired for second year performers, the Grade 7 performance in ELA did have a sharp upward improvement, from 2013-2014's 29.3% proficiency to this year's 44.9 % proficiency level. The analysis of our data indicates that there was substantial

<sup>1</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

student improvement which can be attributed to the following effective practices that were implemented this year:

- The use of year 1 ELA test data to assess the ELA needs of each student.
- The conferencing with each student over his/her individual data and making the student aware of their individual Core Curriculum strengths and weaknesses.
- The conferencing with each ELA teacher over each individual students' needs and an emphasis by the teacher on the use of student test data to drive instruction.
- The targeting of instructional support to all students, particularly those who were considered to be "pushable" and "slippable", that is almost at Proficiency.

#### **Additional Evidence**

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the school's instructional program. For our student population that has been with us for only a year, namely our MVP Grade 6 students, much progress was made. Our total number of admits for Grade 6 numbered 120 students in September of 2014. These children came from at least 32 different schools in District 24, with a collective proficiency score of 20.04 % at levels 3 and 4 in September, 2014.

**Substantial progress has been made with these Grade 6 students at our school.** The collective proficiency level of this Grade 6 class has risen this year to 30.5 % at ELA Proficiency Level. The data indicates that of those tested, 16 Level 1 students improved to level 2, 3 Level 1 students improved to Levels 3 or 4, 8 Level 2 students improved to Levels 3 or 4 and 10 Level 3 students improved to Level 4.

**MVP Grade 7 students also made substantial progress this year at our school.** These second year students moved from a **29.3%** Proficiency ELA level to a **44.9** Proficiency ELA level. This occurred when 6 Level 1 students moved to Level 2, 17 Level 2 students moved to Level 3 and a mix of 4 other students moved from their current levels to Level 4.

Ongoing assessments during the school year such as the school's use of the MAP Assessment System to determine Reading and Mathematics Progress and an ongoing discussion between staff members with each other and with their students resulted in this substantial improvement.

## English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3						
4						
5						
6	NA	NA	NA	NA	NA	NA
7	NA	NA	29.3	112	44.9	109
8						
All			29.3	112	44.9	109

### Goal 1: Absolute Measure

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

### Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index ("PLI") value that equals or exceeds the 2014-15 English language arts AMO of 97. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>2</sup>

<sup>2</sup> In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

**Results** The ELA results below indicate that the Cohort that includes both Grade 6 and Grade 7 students, totaling 227 children achieved a total PLI of 127.2, above the required 97 minimum.

#### English Language Arts 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
227	10.05	51.8	27.2	10.5

$$\begin{aligned}
 \text{PI} &= 51.8 + 27.2 + 10.5 = 89.5 \\
 &+ 27.2 + 10.5 = 37.7
 \end{aligned}$$

$$\text{PLI} = 127.2$$

### Evaluation

The School met the measure. This is attributed to the careful monitoring of each students' data records, and addressing of the ELA Core Standards with our student body.

#### Goal 1: Comparative Measure

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

### Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>3</sup>

### Results

MVP Charter School highlights in the table below indicate that our Grade 7, the only grade having completed its' second year at the school, had an aggregate score of **44.9 %** ELA Proficiency Level. The aggregate District 24 performance for Grade 7 was **31.6 %**

<sup>3</sup> Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

**2014-15 State English Language Arts Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5				
6				
7	44.9	109	31.6	4,047
8				
All	<u>44.9</u>	109	<u>31.6</u>	4,047

**Evaluation**

MVP Prep exceeded the measure of the aggregate district performance for the Grade 7 ELA Test, resulting in a score 13.3% above District 24's Proficiency Level of 31.6 %.

**Additional Evidence**

Because MVP Charter is only beginning its' third year, we have only one group of students who have been with us for two or more years that were enrolled during the 2014-2015 year. The evidence below indicates that our students outperformed the local district.

**English Language Arts Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3						
4						
5						
6			NA	NA	NA	NA
7	Na	NA	NA	NA	44.9	31.5
8						
All					44.9	31.5

### Goal 1: Comparative Measure

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

### Method

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

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

### Results

The Chart below reflects the actual 2014 – 2015 school results for calculating the overall Effect Size for each of the grades tested. Students in Grade 6 had an Effective Size of .36 and in Grade 7 an Effective Size of 1.23 for a combined aggregate score of .80, which is above the minimum required .3.

#### **2014-2015 English Language Arts Comparative Performance by Grade Level**

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3						
4						
5						
6	60%	118	30.5%	25.46%	5.04%	.36
7	59%	109	44.9%	25.92%	18.98%	1.23
8						
All		227	37.72			.80

#### **School's Overall Comparative Performance:**

***The School met the Comparative Performance Level for both Grades 6 and 7, exceeding the minimum required Effective Size of .3 by .5 above the minimum.***

## Evaluation

The School met the Comparative Performance Level with a positive Effective Size of .80 on both grades tested.

## Additional Evidence

This testing year of 2014 -2015, the students improved their Effective Size results in ELA, attaining a score of .80 as compared to the 2013-2014 testing year, where they attained an Effective Size of 0 (See chart below).

**English Language Arts Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch/ Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12		NA	NA	NA	NA	NA
2012-13		NA	NA	NA	NA	NA
2013-14	6	70%	118	29.3	29.3	0

### Goal 1: Growth Measure<sup>4</sup>

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

## Method

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

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>5</sup>

<sup>4</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

<sup>5</sup> Schools can acquire these data from the NYSED's Business Portal: [portal.nysed.gov](http://portal.nysed.gov).

## Results

Please note that in fact, the State Wide Mean Growth Percentile has arrived in a more timely way. Therefore, at this point in time, the data for year 2014-2015 has been released. The school's mean growth percentile in 2014 – 2015 in ELA was at 60.3 %, 10.3% in excess of the Statewide Median of 50.0.

### **2014- 2015 English Language Arts Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Median
4		50.0
5		50.0
6	57.0	50.0
7	63,5	50.0
8		50.0
All	<b>60.3</b>	50.0

**Evaluation** – The Aggregate Mean Growth Percentile for the school in ELA exceeded the required 50 percentile needed to be at level.

## Additional Evidence

No data exists before 2013 for our students since the school at the present time, is at the end of its' second year of existence. Note that last year, in 2013- 2014, our grade 6, as indicated below was under the State-wide median of 50.0.

These charts therefore, indicate a Mean Growth Percentile increase from 2013-2014 to 2014- 2015. The school increased its' Mean Growth Percentile by 17.8 %

### **English Language Arts Mean Growth Percentile by Grade Level and School Year**

Grade	Mean Growth Percentile			
	2011-12 <sup>6</sup>	2012-13	2013-14	Statewide Median
4				50.0
5				50.0
6		NA	42.5	50.0
7				50.0
8				50.0
All			42.5	50.0

---

<sup>6</sup> Grade level results not available.

**Goal 1: Optional Measure**

Include additional measures that are part of the Accountability Plan.

**Method**

**Results**

**Evaluation**

**Additional Evidence**

### Summary of the English Language Arts Goal

This year our school came nearly 15% points closer to our ultimate goal of 75% for our year 2 students. Given the quantum leap the students took from 29.3 % proficiency to 44.9%, we feel that they are poised for another quantum leap in 2015-2016 toward the 75% mark.

Our Absolute, Comparative Measures with the Districts and the Regressive Analysis indicate that our students are showing strong progress.

Our 2014- 2015 ELA Growth Results were above the .50 percentile mark this year and showed a marked improvement over our indicated 2013-2014 results.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved/
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2013-14 school district results.)	Achieved/
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved
Growth	Note that at the present time, our 2014 -2015 ELA Growth results have not been determined yet. However, MVP ELA Progress this year will likely indicate a growth percentile above the .50 percentile for the year.	Achieved

## Action Plan

Because we have been using the data to track all of our students' progress, we were able to move 17 of our Level 2 students this year into Levels 3 and 4. Our data indicates that there is an up and coming group of students in Level 2 that can be moved into Levels 3 and 4 this coming year by tracking their ELA performance on a weekly basis and reinforcing the students ability to comprehend the Core Standards by conferencing with them and with their teachers in order to ensure that the data drives the instruction.

## MATHEMATICS

### Goal 2: Mathematics

MVP pays particularly close attention to the depth and reliability of the understanding students development of mathematical concepts. Our initial focus on procedural skill lays the groundwork for deeper mathematical understanding in the older grades. We use a student-centered investigative approach in which key mathematical concepts are embedded in engaging problems to help students develop conceptual understanding as well as hard skills. This rigorous course prepares students to take and pass Regents-level courses, such as Integrated Algebra by the 8th grade.

### Background

The students have been using the Mathematics curriculum by Sadlier during the past two years. The instruction model has been an Inclusion model with Special Education services being administered in a mixed class of IEP and Gen Ed students. A certified Special Ed teacher Co-Teaches with a Gen Ed teacher to deliver mathematics services in two of the four classes on grades 6 and 7. Assessment in mathematics starts off initially with a MAP Assessment at the beginning of each year to determine current student mathematics levels. Assessment then becomes ongoing, with weekly, monthly and End of Trimester Assessments, with a series of Mock Mathematics tests prior to the State Exam. Professional development is also ongoing and is administered monthly. First year math staff proved to be highly effective, delivering a 69% proficiency rate in 2013-2014. These excellent staff were moved into staff development positions in order to train the new teachers hired in 2014 – 2015.

### Goal 2: Absolute Measure

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

**Method** The school administered the New York State Testing Program mathematics assessment to students in 6<sup>th</sup> and 7<sup>th</sup> grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

**2014-15 State Mathematics Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>7</sup>			Total Enrolled
		IEP	ELL	Absent	
3					
4					
5					
6	118				118
7	109			1	110
8					
All	227			1	228

## Results

The table below illustrates that two grades were tested this year of 2014-2015 but only one grade, grade 7 has been enrolled for at least their second year. Their performance of proficiency was 68.9% at Proficiency.

**Performance on 2014-15 State Mathematics Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3				
4				
5				
6	48.3	118	NA	NA
7	68.9	109	68.9	109
8				
All	58.6%	217	68.9	109

<sup>7</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

## Evaluation

The school goal for mathematics proficiency level is 75% at Proficiency or higher by the end of the students second year. The chart above indicates that Grade 7 hit a Proficiency level of 68.9%. Therefore, the students missed their mark by approximately 6% points. This may have been attributed to the removal from the classroom of key math personnel from the grade 6 level for purposes of staff development.

## Additional Evidence

The school is maintaining a high level of performance in mathematics with the incoming 2013 class, maintaining its' hold on the 69<sup>th</sup> percentile. Mathematics teachers have collaborated and planned a strong comprehensive approach to grade 7 mathematics and we have hired the best teachers available. The program has proven to be effective not only for Gen Ed students but also for IEP students who for the first time are having success in mathematics.

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the school's instructional program.

**Mathematics Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3						
4						
5						
6			69.3	118		
7					68.9	109
8						
All			69.3	118	68.9	109

### Goal 2: Absolute Measure

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

## Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2014-15 mathematics AMO of 94. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>8</sup>

## Results

This year's PLI is 153 for the 227 students in this cohort. This exceeds the Mathematics AMO of 94

**Mathematics 2014-15 Performance Level Index (PLI)**

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
227	7	35	41	18

$$\begin{array}{rclclclclcl} \text{PI} & = & 35 & + & 41 & + & 18 & = & 94 \\ & & & & 41 & + & 18 & = & \underline{59} \\ & & & & & & \text{PLI} & = & 153 \end{array}$$

## Evaluation

The PLI achieved by the 2014-2015 student cohort at MVP exceeded the AMO target of 94 by 59. These strong results can be attributed to the selection of excellent staff, the use of data to drive the mathematics instruction and the positive learning environment that exists for our students at MVP.

### Goal 2: Comparative Measure

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

## Method

A school compares the performance of tested students enrolled in at least their second year to that of all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at

<sup>8</sup> In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>9</sup>

## Results

The Chart below shows a comparison of MVP Charter Prep's performance of students in attendance for at least their second year. 68.9 % of them are at Proficiency, while only 41.1 % of the District students achieved Proficiency.

**2014-15 State Mathematics Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5				
6				
7	68.9	109	41.1	4138
8				
All	<b>68.9</b>	109	<b>41.1</b>	4138

## Evaluation

Our school exceeded the aggregate district performance of District 24 by 27.6 percentage points. Our Grade 7 students, the only ones with us after two years, have succeeded in performing at this level.

## Additional Evidence

No previous historical comparisons can be made between MVP Charter School and District 24 students is possible, since the school had no students in attendance for a full two years prior to this year. This year however, we can compare our 2014 -2015 results with District 24 as shown in the chart below.

Also, additional evidence may include demographic differences between the school and the district as well as compelling reasons for comparing the school to a subset of schools within the district.

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<sup>9</sup> Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

**Mathematics Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3						
4						
5						
6						
7					68.9	41.1
8						
All						

**Goal 2: Comparative Measure**

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

**Method**

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

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

**Results**

For 2014 – 2015, the Overall Effective Size of all of MVP Charter School students at Levels 3 and 4 calculate to be an aggregate Size of 1.47 this year (See below).

### **2014 – 2015 Mathematics Comparative Performance by Grade Level**

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3						
4						
5						
6		118	48.3	34.45	13.85	.57
7		109	68.8	29.5	39.3	2.37
8						
All		227	58.5	31.9	26.7	1.47

#### **School's Overall Comparative Performance:**

For 2014 -2015, the school exceeded its' Effective Size, attaining a score of 1.47, well in excess of the .3 requirement needed.

#### **Evaluation**

The school met and exceeded the Effective Size minimum with a score of 1.47, well above the required score of .3

#### **Additional Evidence**

Since our first year of testing began last year in 2013, the Effective Size in Mathematics has exceeded the bare minimum of .3. Last year's performance for our only tested grade yielded a 69.3 % Proficiency rating, which propelled the school to a high Effective Size.

### **Mathematics Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch/ Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12						
2012-13						
2013-14	6	70	112	68.4	38.8	1.76

**Goal 2: Growth Measure<sup>10</sup>**

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

**Method**

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

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>11</sup>

The school's mean Growth Percentile by Grade Level in Mathematics was 69.3

**2013-14 Mathematics Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Median
4		50.0
5		50.0
6	69.3	50.0
7		50.0
8		50.0
All		50.0

**Evaluation**

The school's Mean Growth for 2013 -2014 exceeded the 50.0 median mark by 19.3 .

<sup>10</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

<sup>11</sup> Schools can acquire these data from the NYSED's business portal: [portal.nysed.gov](http://portal.nysed.gov).

## Additional Evidence

Our only testing year with data is 2013-2014, when, in Mathematics, we achieved a Mean Growth Percentile of 69.3. No other tests were taken prior to 2013 – 2014.

### Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2011-12 <sup>12</sup>	2012-13	2013-14	Statewide Median
4				50.0
5				50.0
6			69.0	50.0
7				50.0
8				50.0
All			69.0	50.0

#### Goal 2: Optional Measure

Include additional measures that are part of the Accountability Plan.

Method

Results

Evaluation

Additional Evidence

### Summary of the Mathematics Goal

Our Accountability Goals are the following: MVP pays particularly close attention to the depth and reliability of the understanding students development of mathematical concepts. Our initial focus on procedural skill lays the groundwork for deeper mathematical understanding in the older grades. We use a student-centered investigative approach in which key mathematical concepts are embedded in engaging problems to help students develop conceptual understanding as well as

<sup>12</sup> Grade level results not available.

hard skills. This rigorous course prepares students to take and pass Regents-level courses, such as Integrated Algebra by the 8th grade.

Looking at our mathematical goals above, the school has paid particular attention to individual student progress in Mathematics. Emphasis was placed on small group and individual student instruction in a student centered classroom. Students, throughout the year were challenged with hands-on mathematical projects and conceptual problems in a collaborative learning classroom environment. The result was a maintaining of the achievement level from 2013 –2014 into the following test year of 2014-2015.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved/
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	Achieved/
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2013-14 school district results.)	Achieved/
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved/

### \Action Plan

The school has hired a two new math specialists who has a proven track record in middle/high school mathematics. We believe that the school raises the instructional quality for the students by hiring the best available people possible. In addition, we have created a collaborative Mathematics team that will seamless address the entering Grade 6 students mathematics needs, stabilizing their performance in their first year at MVP and monitoring and enhancing their performance in year two and preparing them for the Algebra Regents in grade 8. This assembling of personnel is succeeding and will bring our graduating students to solid mathematical performance by year 8.

## SCIENCE

### Goal 3: Science

Write the school's Accountability Plan science goal here.

#### Background

Brief narrative discussing science curriculum, instruction, assessment and professional development at the school and any important changes to the science program or staff.

#### Goal 3: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State science examination.

#### Method

The school administered the New York State Testing Program science assessment to students in 4<sup>th</sup> and 8<sup>th</sup> grade in spring 2015. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

#### Results

Brief narrative highlighting results in the data table below that directly addresses the measure, i.e. the overall percent of students *in at least their second year* achieving proficiency.

**Charter School Performance on 2014-15 State Science Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4				
8				

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, as well as notable performance in specific grades and

populations. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

### Additional Evidence

Narrative discussing year-to-year trends during the current Accountability Period. This discussion shows how the school is making progress towards, or maintaining, a high level of performance. The school can use a supplemental table for this section on performance disaggregated by number of years in the school. The table shell appears on page 66 in the Appendix.

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the science program.

### Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2012-13		2013-14		2014-15	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4						
8						
All						

### Goal 3: Comparative Measure

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

### Method

The school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the local school district.

### Results

Brief narrative highlighting results in the data table that directly addresses the measure; e.g. the charter school performance compared to the district performance in the same tested grades.

### 2014-15 State Science Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency	
	Charter School Students In At Least 2 <sup>nd</sup> Year	All District Students

	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4				
8				

#### Evaluation

Narrative explicitly stating whether or not the school met the measure; i.e. whether the charter school fell short of, equaled or exceeded the district performance in each grade and by how much.

#### Additional Evidence

Narrative provides a discussion of the charter school's performance in comparison to the local district in previous years.

#### Science Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4						
8						
All						

#### Goal 3: Optional Measure

Include additional measures that are part of the Accountability Plan.

Method

Results

Evaluation

Additional Evidence

#### Summary of the Science Goal

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

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Achieved/ Did Not Achieve
Comparative	Each year, the percent of all tested students enrolled in at	Achieved/

	least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	Did Not Achieve
	Write in optional measure here	Achieved/ Did Not Achieve

### **Action Plan**

Narrative explaining what specific steps the school will take to improve or maintain academic performance based on the specific results and patterns associated with this goal, focusing in particular on strategic interventions including providing enhanced support or program revisions for explicit grades, cohorts, or student sub-populations based on the data presented.

### **NCLB**

#### **Goal 4: NCLB**

Write the school's Accountability Plan NCLB goal here.

#### **Goal 4: Absolute Measure**

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

### **Method**

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

### **Results**

State the school's NCLB status this year.

### **Evaluation**

Provide a narrative explicitly stating whether or not the school met the measure and any changes over time.

### **Additional Evidence**

Provide a narrative reviewing the school's NCLB status during each year of the current Accountability Period.

### **NCLB Status by Year**

Year	Status
2012-13	Good Standing/ Focus School/ Local-Assistance-Plan School
2013-14	Good Standing/ Focus School/ Local-Assistance-Plan School
2014-15	Good Standing/ Focus School/ Local-Assistance-Plan School

## APPENDIX A: HIGH SCHOOL GOALS AND MEASURES

In keeping with College and Career Readiness Standards, the Institute has revised many of the high school measures.

These measures are in effect for any school that was renewed in 2013 or thereafter. (See the Institute's 2013 Guidelines.) Only high schools with Accountability Plans based on the Institute's 2013 Guidelines need report on the measures flagged below with the symbol "(§)" and reflecting college and career readiness standards. They *may* report on the other measures as optional measures.

The Institute encourages all high schools to report on the flagged (§) measures, as they represent the college and career readiness standards and will be the measures used in the high school's next Accountability Period.

*Note: Add the following section following the School Enrollment section on page 4.*

### High School Cohorts

#### **Accountability Cohort**

The state's Accountability Cohort consists specifically of students who are in their fourth year of high school after the 9<sup>th</sup> grade. For example, the 2011 state Accountability Cohort consists of students who entered the 9<sup>th</sup> grade in the 2011-12 school year, were enrolled in the school on the state's annual enrollment-determination day (BEDS day) in the 2014-15 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department's website for its accountability rules and cohort definitions: [www.p12.nysed.gov/accountability/](http://www.p12.nysed.gov/accountability/))

The following table indicates the number of students in the Accountability Cohorts who are in their fourth year of high school and were enrolled on BEDS Day in October and on June 30<sup>th</sup>.

**Fourth-Year High School Accountability Cohorts**

Fourth Year Cohort	Year Entered 9 <sup>th</sup> Grade Anywhere	Cohort Designation	Number of Students Enrolled on BEDS Day in October of the Cohort's Fourth Year	Number Leaving During the School Year	Number in Accountability Cohort as of June 30 <sup>th</sup>
2012-13	2009-10	2009	??	??	??
2013-14	2010-11	2010	??	??	??
2014-15	2011-12	2011	??	??	??

## Total Cohort for Graduation

Students are included in the Total Cohort for Graduation also based on the year they first enter the 9<sup>th</sup> grade. Prior to 2012-13, students who have enrolled at least five months in the school after entering the 9<sup>th</sup> grade are part of the Total Cohort for Graduation; as of 2011-12 (the 2008 cohort), students who have enrolled at least one day in the school after entering the 9<sup>th</sup> grade are part of the school's Graduation Cohort. If the school has discharged students for one of the following acceptable reasons, it may remove them from the graduation cohort: if they transfer to another public or private diploma-granting program with documentation, transfer to home schooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S. or die.

### Fourth Year Total Cohort for Graduation

Fourth Year Cohort	Year Entered 9 <sup>th</sup> Grade Anywhere	Cohort Designation	Number of Students Enrolled on June 30 <sup>th</sup> of the Cohort's Fourth Year (a)	Additional Students Still in Cohort <sup>13</sup> (b)	Graduation Cohort (a) + (b)
2012-13	2009-10	2009	??	??	??
2013-14	2010-11	2010	??	??	??
2014-15	2011-12	2011	??	??	??

### Fifth Year Total Cohort for Graduation

Fifth Year Cohort	Year Entered 9 <sup>th</sup> Grade Anywhere	Cohort Designation	Number of Students Enrolled on June 30 <sup>th</sup> of the Cohort's Fifth Year (a)	Additional Students Still in Cohort <sup>14</sup> (b)	Graduation Cohort (a) + (b)
2012-13	2008-09	2008	??	??	??
2013-14	2009-10	2009	??	??	??
2014-15	2010-11	2010	??	??	??

<sup>13</sup> Number of students who had been enrolled for at least one day prior to leaving the school and who were not discharged for an acceptable reason.

<sup>14</sup> Number of students who had been enrolled for at least one day prior to leaving the school and who were not discharged for an acceptable reason

Include the following section under the Accountability Plan English language arts goal.

## GOAL 1 : ENGLISH LANGUAGE ARTS

### Goal 1: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents English exam by the completion of their fourth year in the cohort.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13

(S) Each year, 65 percent of students in the high school Accountability Cohort will meet the college and career readiness standard (currently scoring 75 on the New York State Regents English exam OR fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

### Method

The school administered the New York State Regents Comprehensive English exam that students must pass to graduate. The school scores Regents on a scale from 0 to 100. The State Education Department defines the following pass levels: scoring 65 to meet the graduation requirement for a Regents diploma / 75 to meet the college and career readiness standard.<sup>15</sup> This measure examines the percent of the Accountability Cohort that passed the exam by the completion of their fourth year in the cohort. Students have until the summer of their fourth year to do so.

### Results

Brief narrative highlighting results in the data tables that directly addresses the measure, i.e., the percent of students in the 2011 Cohort who have passed the exam with a comparison to previous years' performance.

Indicate 65 or 75 passing score.

English Regents Passing Rate with a Score of 65 / 75  
by Fourth Year Accountability Cohort<sup>16</sup>

Cohort Designation	Number in Cohort	Percent Passing with a score of <u>65</u> / <u>75</u>
2009		
2010		
2011		

<sup>15</sup> The statewide adaptation of new State Standards includes incorporating college and career readiness performance standards for the English language arts exam. The state has benchmarked student ELA test performance to the likely need for remedial course work when students enter college by comparing student 3-8 test results and Regents results to their post-secondary experience at SUNY and CUNY. Besides raising the cut scores for proficiency in the 3-8 testing program, the state has begun to set college and career readiness standards for passing Regents.

<sup>16</sup> Based on the highest score for each student on the English Regents exam

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure and notable performance in specific cohorts. Also, use this section to discuss the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of the data such as the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards meeting the measure's target.

**English Regents Passing Rate with a score of 65 / 75 by Cohort and Year**

Cohort Designation	2012-13		2013-14		2014-15	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2011						
2012						
2013						
2014						

### Goal 1: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on the New York State 8<sup>th</sup> grade English language arts exam will score at least 65 on the New York State Regents English exam by the completion of their fourth year in the cohort.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13**

**(§)** Each year, 65 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade English language arts exam will meet the college and career readiness standard (currently scoring 75 on the New York State Regents English exam OR fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER**

## Method

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for **graduation with a Regents diploma / the college and career readiness standard.**

## Results

Brief narrative highlighting results in the data tables that directly addresses the measure, i.e., the percent of students in the 2011 Cohort who have passed the exam with a comparison to previous years' performance.

Indicate 65 or 75 passing score

### English Regents Passing Rate with a Score of 65 / 75 among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>17</sup>

Cohort Designation	Number in Cohort	Percent Passing with a score of <u>65</u> / <u>75</u>
2009		
2010		
2011		

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure and notable performance in specific cohorts. Also, use this section to discuss the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of the data such as the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards meeting the measure's target.

### Goal 1: Absolute Measure

Each year, the Accountability Performance Level (APL) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

**SAME FOR ALL SCHOOLS**

## Method

In receiving a waiver for its federal No Child Left Behind accountability system, the New York State Education Department now holds high schools accountable for making annual yearly progress towards meeting college and career readiness standards. See page 72 of SED's ESEA waiver application for the high school AMOs:

<sup>17</sup> Based on the highest score for each student on the English Regents exam

The AMO continues to be SED's basis for determining if schools are making satisfactory progress toward the annual goal. To achieve this measure, all tested students in the Accountability Cohort must have an Accountability Performance Level (APL) that equals or exceeds the 2014-15 English language arts AMO of 170.

The APL is calculated by adding the sum of the percent of students in the Accountability Cohort at Levels 2 through 4 to the sum of the percent of students at Level 3 and 4. Thus, the highest possible APL is 200. The Regents exam in Comprehensive English is scored on a scale from 0 to 100; 0 to 64 is Level 1, 65 to 74 is Level 2, 75 to 89 is Level 3, and 90 to 100 is Level 4. The Regents Common Core Examination in English is scored on a scale from 0 to 100; 0 to 64 is level 1, 65 to 78 is level 2; 79 to 84 is level 3, and 85 to 100 is level 4.

## Results

Brief narrative highlighting results in the data tables that directly address the measure.

### English Language Arts Accountability Performance Level (APL) For the 2010 High School Accountability Cohort

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	?	?	?	?
$PI = ? + ? + ? = ?$ $APL = ?$				

## Evaluation

Narrative explicitly stating whether the school met the measure, by how much the school fell short of or exceeded the measure. This section can also be used to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

### Goal 1: Comparative Measure

Each year, the percent of students in the high school Accountability Cohort passing the Regents English exam with a score of 65 or above will exceed that of the high school Accountability Cohort from the local school district.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13**

**(5)** Each year, the Accountability Performance Level (APL) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed the APL of comparable students

from the local school district.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER**

## Method

The school compares the performance of students in their fourth year in the charter school Accountability Cohort to that of the respective cohort of students in the local school district. Given that students may take Regents exam up through the summer of their fourth year, the school presents most recently available school district results.<sup>18</sup>

## Results

Provide brief narrative highlighting results in the data table that directly addresses the measure. Select the appropriate table depending on Accountability Plan.

**English Regents Passing Rate with a Score of 65  
of Fourth-Year Accountability Cohorts by Charter School and School District**

Cohort	Charter School		School District	
	Percent Passing	Cohort Size	Percent Passing	Cohort Size
2009				
2010				
2011			N/A	N/A

OR

**English Regents Accountability Performance Level (APL)<sup>19</sup>  
of Fourth-Year Accountability Cohorts by Charter School and School District**

Cohort	Charter School		School District	
	APL	Cohort Size	APL	Cohort Size
2009				
2010				
2011			N/A	N/A

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific cohorts and populations. This section can also be used to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

<sup>18</sup> The New York State Report Card provides the district results for students scoring at or above 65.

<sup>19</sup> For an explanation of the procedure to calculate the school's APL, see page 31.

## Additional Evidence

Narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards or maintaining a high level of performance.

<b>Goal 1: Optional Measure</b> Include additional measures that are part of the Accountability Plan.
<b>Method</b> <b>Results</b> <b>Evaluation</b> <b>Additional Evidence</b>

## Summary of the High School English Language Arts Goal<sup>20</sup>

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

Use the first summary if the Accountability Plan is prior to 2012-13; use the second if it is from 2012-13 or later.

Type	Measure (Accountability Plan Prior to 2012-13)	Outcome
Absolute	Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents English exam by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, 75 percent of students in the high school Accountability Cohort will did not score proficient on the New York State 8th grade English language arts exam will score at least 65 on the New York State Regents English exam by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, the Accountability Performance Level (APL) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved/ Did Not Achieve
Comparative	Each year, the percent to students in the high school Accountability Cohort passing the Regents English exam with a score of 65 or above will exceed that of the high school Accountability Cohort from the local school district. (Using 2013-14 school district results.)	Achieved/ Did Not Achieve

Type	Measure (Accountability Plan from 2012-13 or later)	Outcome
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<sup>20</sup> If the school includes a middle school component, add these measures to the subject area goal for the younger grades.

Absolute	(§) Each year, 65 percent of students in the high school Accountability Cohort will meet the college and career ready standard (currently scoring 75 on the New York State Regents English exam) by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	(§) Each year, 65 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will meet the college and career ready standard (currently scoring 75 on the New York State Regents English exam) by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, the Accountability Performance Level (APL) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved/ Did Not Achieve
Comparative	(§) Each year, students in the high school Total Cohort will exceed the predicted pass rate on the Regents English exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all high schools in New York State.	N/A
Comparative	(§) Each year, the Accountability Performance Level (APL) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed the APL of comparable students from the local school district. (Using 2013-14 school district results.)	Achieved/ Did Not Achieve

## Action Plan

Narrative explaining what specific steps the school will take to improve or maintain academic performance based on the *specific results* and patterns associated with this goal, focusing in particular on strategic interventions including providing enhanced support or program revisions for explicit grades, cohorts, or student sub-populations based on the data presented.

Include the following section under the Accountability Plan mathematics goal.

## MATHEMATICS

### Goal 2: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents mathematics exam by the completion of their fourth year in the cohort.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13

(§) Each year, 65 percent of students in the high school Accountability Cohort will meet the college and career readiness standard (currently scoring 80 on a New York State Regents math exam OR fully meeting Common Core expectations on the Regents Algebra I (Common Core) exam) by the completion of their fourth year in the cohort.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

### Method

The school administered the New York State Regents Geometry, Integrated Algebra and Algebra 2 exams. The school scores Regents on a scale from 0 to 100. The State Education Department defines the following pass levels: scoring 65 to meet the graduation requirement for a Regents diploma / scoring 80 to meet the college and career readiness standard.<sup>21</sup> This measure requires students in each Accountability Cohort to achieve the requisite score on any one of the Regents mathematics exams by their fourth year in the cohort. Students may have taken a particular Regents mathematics exam multiple times or have taken multiple mathematics exams. Students have until the summer of their fourth year to pass a mathematics exam.

### Results

Brief narrative highlighting results in the data table that directly addresses the measure, i.e., the percent of students in the 2010 Cohort who have passed the exam with a comparison to previous years' performance.

Indicate 65 or 80 passing score.

**Mathematics Regents Passing Rate with a Score of 65/80  
by Fourth Year Accountability Cohort<sup>22</sup>**

Cohort Designation	Number in Cohort	Percent Passing with a score of 65 / 80
2009		
2010		
2011		

<sup>21</sup> The statewide adaptation of the revised State Standards includes incorporating college and career readiness performance standards for the English language arts exam. The state has benchmarked student mathematics test performance to the likely need for remedial course work when students enter college by comparing student 3-8 test results and Regents results to their post-secondary experience at SUNY and CUNY. Besides raising the cut scores for proficiency in the 3-8 testing program, the state has begun to set college and career readiness standards for passing Regents.

<sup>22</sup> Based on the highest score for each student on the Mathematics Regents exam

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure and notable performance in specific cohorts. Also, use this section to discuss the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing passing rates on individual assessments, and additional analysis of the data such as performance of cohorts that have not yet completed their fourth year, showing the school is making progress towards meeting the measure's target.

**Mathematics Regents Passing Rate with a score of 65 / 80 by Cohort and Year**

Cohort Designation	2012-13		2013-14		2014-15	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2011						
2012						
2013						
2014						

### Goal 2: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on the New York State 8<sup>th</sup> grade mathematics exam will score at least 65 on a New York State Regents mathematics exam by the completion of their fourth year in the cohort.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13**

**(§)** Each year, 65 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade math exam will meet the college and career ready standard (currently scoring 80 on a New York State Regents math exam) by the completion of their fourth year in the cohort.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER**

## Method

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to meet the mathematics requirement for graduation with a Regents diploma / the college and career readiness standard.

## Results

Brief narrative highlighting results in the data table that directly addresses the measure; i.e., the percent of students in the 2010 Cohort who have passed the exam with a comparison to previous years' performance.

Indicate 65 or 80 passing score

### Mathematics Regents Passing Rate with a Score of 65 / 80 among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>23</sup>

Cohort Designation	Number in Cohort	Percent Passing with a score of <u>65</u> / <u>80</u>
2008		
2009		
2010		

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure and notable performance in specific cohorts. Also, use this section to discuss the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of the data such as the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards meeting the measure's target.

### Goal 2: Absolute Measure

Each year, the Accountability Performance Level (APL) on a Regents mathematics exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

**SAME FOR ALL SCHOOLS**

## Method

In receiving a waiver for its federal No Child Left Behind accountability system, the State Education Department now law holds high schools accountable for making annual yearly progress towards meeting college and career readiness standards. See page 72 of SED's ESEA waiver application for the high school AMOs:

<sup>23</sup> Based on the highest score for each student on the Mathematics Regents exam

[http://www.p12.nysed.gov/accountability/documents/NYSESEAFlexibilityWaiver\\_REVISED.pdf](http://www.p12.nysed.gov/accountability/documents/NYSESEAFlexibilityWaiver_REVISED.pdf)

The AMO continues to be SED's basis for determining if schools are making satisfactory progress toward the annual goal. To achieve this measure, all tested students in the Accountability Cohort must have an Accountability Performance Level (APL) that equals or exceeds 2014-15 mathematics AMO of **154**.

The APL is calculated by adding the sum of the percent of students in the Accountability Cohort at Levels 2 through 4 to the sum of the percent of students at Level 3 and 4. Thus, the highest possible APL is 200. The Regents exams are scored on a scale from 0 to 100; 0 to 64 is Level 1, 65 to 79 is Level 2, 80 to 89 is Level 3, and 90 to 100 is Level 4. The Regents Common Core exams in mathematics are scored on a scale from 0 to 100; 0 to 64 is level 1; 65 to 73 is level 2, 74 to 84 is level 3, and 85 to 100 is level 4.

## Results

Brief narrative highlighting results in the data table that directly addresses the measure.

### Mathematics Accountability Performance Level (APL) For the 2010 High School Accountability Cohort

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	?	?	?	?

$$PI = ? + ? + ? = ?$$

APL = ?

## Evaluation

Narrative explicitly stating whether the school met the measure, by how much the school fell short of or exceeded the measure. This section can also be used to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards or maintaining a high level of performance.

### Goal 2: Comparative Measure

Each year, the percent to students in the high school Accountability Cohort passing a Regents mathematics exam with a score of 65 or above will exceed that of the high school Accountability Cohort from the local school district.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13**

**(5)** Each year, the Accountability Performance Level (APL) in mathematics of students in the fourth

year of their high school Accountability Cohort will exceed the APL of comparable students from the local school district.

**REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER**

## Method

The school compares the performance of students in their fourth year in the charter school Accountability Cohort to that of the respective cohort of students in the local school district. Given that students may take Regents exam up through the summer of their fourth year, the school presents most recently available school district results.<sup>24</sup>

## Results

Provide brief narrative highlighting results in the data table that directly addresses the measure. Select the appropriate table depending on Accountability Plan.

### Mathematics Regents Passing Rate with a Score of 65 of Fourth-Year Accountability Cohorts by Charter School and School District

Cohort	Charter School		School District	
	Percent Passing	Cohort Size	Percent Passing	Cohort Size
2009				
2010				
2011			N/A	N/A

OR

### Mathematics Accountability Performance Level (APL) of Fourth-Year Accountability Cohorts by Charter School and School District<sup>25</sup>

Cohort	Charter School		School District	
	APL	Cohort Size	APL	Cohort Size
2009				
2010				
2011			N/A	N/A

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific cohorts and populations. This section can also be used to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

<sup>24</sup> The New York State Report Card provides the district results for students scoring at or above 65.

<sup>25</sup> See page 39 above for an explanation of the APL.

## Additional Evidence

Narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards or maintaining a high level of performance.

<b>Goal 1: Optional Measure</b> Include additional measures that are part of the Accountability Plan.
<b>Method</b>  <b>Results</b>  <b>Evaluation</b>  <b>Additional Evidence</b>

## Summary of the High School Mathematics Goal<sup>26</sup>

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

Use the first summary if the Accountability Plan is prior to 2012-13; use the second if it is from 2012-13 or later.

Type	Measure (Accountability Plan Prior to 2012-13)	Outcome
Absolute	Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents mathematics exam by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, 75 percent of students in the high school Accountability Cohort will did not score proficient on the New York State 8th grade mathematics exam will score at least 65 on a New York State Regents mathematics exam by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, the Accountability Performance Level (APL) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved/ Did Not Achieve
Comparative	Each year, the percent to students in the high school Accountability Cohort passing a New York State Regents mathematics exam with a score of 65 or above will exceed that of the high school Accountability Cohort from the local school district. (Using 2013-14 school district results.)	Achieved/ Did Not Achieve

Type	Measure (Accountability Plan from 2012-13 or later)	Outcome
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<sup>26</sup> If the school includes a middle school component, add these measures to the subject area goal for the younger grades.

Absolute	(§) Each year, 65 percent of students in the high school Accountability Cohort will meet the college and career ready standard (currently scoring 80 on a New York State Regents mathematics exam) by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	(§) Each year, 65 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will meet the college and career ready standard (currently scoring 80 on a New York State Regents mathematics exam) by the completion of their fourth year in the cohort.	Achieved/ Did Not Achieve
Absolute	Each year, the Accountability Performance Level (APL) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Achieved/ Did Not Achieve
Comparative	(§) Each year, students in the high school Total Cohort will exceed the predicted pass rate on a New York State Regents mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all high schools in New York State.	N/A
Comparative	(§) Each year, the Accountability Performance Level (APL) on a New York State Regents mathematics exam of students in the fourth year of their high school Accountability Cohort will exceed the APL of comparable students from the local school district. (Using 2013-14 school district results.)	Achieved/ Did Not Achieve

## Action Plan

Narrative explaining what specific steps the school will take to improve or maintain academic performance based on the *specific results* and patterns associated with this goal, focusing in particular on strategic interventions including providing enhanced support or program revisions for explicit grades, cohorts, or student sub-populations based on the data presented.

Include the following section under the Accountability Plan science goal.

## SCIENCE

### Goal 3: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

### Method

New York State administers multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry and Physics. The school administered Living Environment, Earth Science, Chemistry and Physics. It scores Regents on a scale from 0 to 100; students must score at least 65 to pass. This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort. Students may have taken a particular Regents science exam multiple times or have taken multiple science exams. Students have until the summer of their fourth year to pass a science exam.

### Results

Brief narrative highlighting results in the data table that directly addresses the measure; i.e., the percent of students in the 2011 Cohort who have passed the exam with a comparison to previous years' performance.

**Science Regents Passing Rate with a Score of 65  
by Fourth Year Accountability Cohort<sup>27</sup>**

Cohort Designation	Number in Cohort	Percent Passing with a score of 65
2009		
2010		
2011		

### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure and notable performance in specific cohorts. Also, use this section to discuss the results in the context of the school program, attributing the results to effective practices or problem areas.

### Additional Evidence

Provide narrative discussing passing rates on individual assessments, and additional analysis of the data such as performance of cohorts that have not yet completed their fourth year, showing the school is making progress towards meeting the measure's target.

<sup>27</sup> Based on the highest score for each student on any science Regents exam

### Science Regents Passing Rate with a score of 65 by Cohort and Year

Cohort Designation	2012-13		2013-14		2014-15	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2011						
2012						
2013						
2014						

### Goal 3: Comparative Measure

Each year, the percent to students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the local school district.

### Method

The school compares the performance of students in their fourth year in the charter school high school Total Cohort to that of the respective cohort of students in the local school district. Given that students may take Regents exam up through the summer of their fourth year, the school presents most recently available district results.

### Results

Provide brief narrative highlighting results in the data table that directly addresses the measure.

### Science Regents Passing Rate of the High School Total Cohort by Charter School and School District

Cohort	Charter School		School District	
	Percent Passing	Cohort Size	Percent Passing	Cohort Size
2009				
2010				
2011				

### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific cohorts and populations. This section can also be used to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

### Additional Evidence

Narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth, showing year the school is making progress towards or maintaining a high level of performance.

Include the following section as a separate Accountability Plan subject area goal following the science section.

## SOCIAL STUDIES

### Goal 4: Social Studies

Write the school's Accountability Plan social studies goal here.

### Goal 4: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

### Method

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. This measure requires students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort. Students may have taken the exams multiple times and have until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

### Results

Brief narrative highlighting results in the data table that directly addresses the measure; i.e., the percent of students in the 2011 Cohort who have passed the exam with a comparison to previous years' performance.

**U.S. History Regents Passing Rate with a Score of 65  
by Fourth Year Accountability Cohort<sup>28</sup>**

Cohort Designation	Number in Cohort	Percent Passing with a score of 65
2009		
2010		
2011		

### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific grades and

<sup>28</sup> Based on the highest score for each student on a science Regents exam

populations. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

### Additional Evidence

Provide narrative discussing additional analysis of the state data such as performance of cohorts that have not yet completed their fourth year, showing the school is making progress towards or maintaining a high level of performance.

#### U.S. History Regents Passing Rate with a score of 65 by Cohort and Year

Cohort Designation	2012-13		2013-14		2014-15	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2011						
2012						
2013						
2014						

#### Goal 4: Comparative Measure

Each year, the percent to students in the high school Total Cohort passing the Regents U.S. History exam with a score of 65 or above will exceed that of the high school Total Cohort from the local school district.

#### Method

The school compares the performance of students in their fourth year in the charter school high school Total Cohort to that of the respective cohort of students in the local school district. Given that students may take Regents exam up through the summer of their fourth year, school presents the most recently available district results.

#### Results

Provide a brief narrative highlighting results in the data table that directly addresses the measure.

#### U.S. History Passing Rate of the High School Total Cohort by Charter School and School District

Cohort	Charter School		School District	
	Percent Passing	Cohort Size	Percent Passing	Cohort Size
2009				
2010				
2011				

## **Evaluation**

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific cohorts and populations. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## **Additional Evidence**

Provide narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards or maintaining a high level of performance.

### **Goal 4: Absolute Measure**

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

## **Method**

This measure requires students in each Accountability Cohort to pass the Global History exam by the completion of their fourth year in the cohort. Students may have taken the exam multiple times, and had until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

## **Results**

Brief narrative highlighting results in the data table that directly addresses the measure; i.e., the percent of students in the 2011 Cohort who have passed the exam with a comparison to previous years' performance.

**Global History Regents Passing Rate with a Score of 65  
by Fourth Year Accountability Cohort<sup>29</sup>**

Cohort Designation	Number in Cohort	Percent Passing with a score of 65
2009		
2010		
2011		

## **Evaluation**

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific grades and

<sup>29</sup> Based on the highest score for each student on a science Regents exam

populations. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

#### Additional Evidence

Provide narrative discussing additional analysis of the state data such as performance of cohorts that have not yet completed their fourth year, showing the school is making progress towards or maintaining a high level of performance.

**Global History Regents Passing Rate with a score of 65 by Cohort and Year**

Cohort Designation	2012-13		2013-14		2014-15	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2011						
2012						
2013						
2014						

#### Goal 4: Comparative Measure

Each year, the percent of students in the high school Total Cohort passing the Regents Global History exam with a score of 65 or above will exceed that of the high school Total Cohort from the local school district.

#### Method

The school compares the performance of students in their fourth year in the charter school high school Total Cohort to that of the respective cohort of students in the local school district. Given that students may take Regents exam up through the summer of their fourth year, the school presents most recently available district results.

#### Results

Provide a brief narrative highlighting results in the data table that directly addresses the measure.

**Global History Passing Rate  
of the High School Total Cohort by Charter School and School District**

Cohort	Charter School		School District	
	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort
2009				
2010				
2011				

### **Evaluation**

Narrative explicitly stating whether the the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance in specific cohorts and populations. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

### **Additional Evidence**

Provide narrative discussing additional analysis of the data such as trends over time, or the interim performance of cohorts that have not yet reached their fourth year, showing the school is making progress towards or maintaining a high level of performance.

Include the following section as a separate Accountability Plan goal following the NCLB goal.

## HIGH SCHOOL GRADUATION

### GOAL 6: HIGH SCHOOL GRADUATION

Write the school's graduation goal here.

#### Goal 6: Absolute Measure

Each year, 75 percent of students in each cohort will pass their core academic subjects by the end of August and the school will promote them to the next grade.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13

(§) Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

#### Method

This measure serves as a leading indicator of the performance of high school cohorts and examines their progress toward graduation based on annual credit accumulation. The measure requires that, based on the school's promotion requirements, the school will promote 75 percent of its students in each cohort to the next grade by the end of August OR that 75 percent of the first and second year high school Total Graduation Cohorts will earn the requisite number of credits.

Present the school's promotion requirements here; include a list of all core academic subjects and other relevant information, ensuring that the school's requirements are consistent with the State Commissioner's Part 100.5 Diploma Requirements.

#### Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

Select the appropriate table depending on Accountability Plan.

#### Percent of Students Promoted by Cohort in 2014-15

Cohort Designation	Number in Cohort	Percent promoted
2011		
2012		
2013		
2014		

OR

**Percent of Students in First and Second Year Cohorts  
Earning the Required Number of Credits in 2014-15**

Cohort Designation	Number in Cohort	Percent promoted
2013		
2014		

**Evaluation**

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

**Additional Evidence**

Provide narrative discussing results from previous years and analysis of trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

**Goal 6: Absolute Measure**

Each year, 75 percent of students in the second year high school Total Graduation Cohort will score 65 on at least three different New York State Regents exams required for graduation.

**Method**

This measure serves as a leading indicator of the performance of high school cohorts and examines their progress towards graduation based on Regents exam passage. The measure requires that 75 percent of students in each cohort have passed at least three Regents exams by their second year in the cohort. In August of 2015, the 2013 cohort will have completed its second year.

**Results**

Provide a brief narrative highlighting results in the data table that directly addresses the measure.

**Percent of Students in their Second Year Passing Three Regents Exams by Cohort**

Cohort Designation	Number in Cohort	Percent Passing Three Regents
2011		
2012		
2013		

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Present a narrative discussing additional analysis of data such as trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

### Goal 6: Absolute Measure

Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

## Method

This measure examines students in two high school Graduation Cohorts: those who entered the 9<sup>th</sup> grade as members of the 2011 cohort and graduated four years later and those who entered as members of the 2010 cohort and graduated five years later. At a minimum, these students have passed five Regents exams in English language arts, mathematics, science, U.S. History and Global History. Students have through the summer at the end of their fourth year to complete graduation requirements.

The school's graduation requirements appear above under the graduation goal's first measure pertaining to annual grade-by-grade promotion or credit accumulation.

## Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

### Percent of Students in the Graduation Cohort who have Graduated After Four Years

Cohort Designation	Number in Cohort	Percent Graduating
2009		
2010		
2011		

### Percent of Students in Graduation Cohort Who Have Graduated After Five Years

Cohort Designation	Number in Cohort	Percent Graduating
2008		
2009		
2010		

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide narrative discussing additional analysis of data such as trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

### Goal 6: Comparative Measure

Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the local school district.

## Method

The school compares the graduation rate of students completing their fourth year in the charter school's Total Graduation Cohort to that of the respective cohort of students in the local school district<sup>30</sup>. Given that students may take Regents exams through the summer of their fourth year, district results for the current year are generally not available at this time.

## Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

**Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to Local District**

Cohort Designation	Charter School		School District	
	Number in Cohort	Percent Graduating	Number in Cohort	Percent Graduating
2009				
2010				
2011				N/A

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

<sup>30</sup> Schools can retrieve district level graduation rates from the SED's Information and Reporting Services office. News releases and an Excel workbook containing these data are available from the [IRS Data Release webpage](#).

## Additional Evidence

Provide a narrative discussing additional analysis of data such as trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

## Summary of the High School Graduation Goal

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

Type	Measure	Outcome
Absolute	Each year, 75 percent of students in the high school Total Graduation Cohort will pass their core academic subjects by the end of August and be promoted to the next grade. Required for Accountability Plans developed prior to 2012-13	Achieved/ Did Not Achieve
	(§) Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year. Required for Accountability Plans developed in 2012-13 or later	
Absolute	Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort.	Achieved/ Did Not Achieve/
Absolute	Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.	Achieved/ Did Not Achieve/ Not Applicable
Comparative	Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the local school district.	Achieved/ Did Not Achieve/ Not Applicable

## Action Plan

Narrative explaining what specific steps the school will take to improve or maintain academic performance based on the specific results and patterns associated with this goal, focusing in particular on strategic interventions including providing enhanced support or program revisions for explicit grades, cohorts, or student sub-populations based on the data presented.

Include the following section as a separate Accountability Plan goal following the NCLB goal.

## COLLEGE PREPARATION

### GOAL 7: COLLEGE PREPARATION

Write the school's college preparation goal here.

#### Goal 7: Comparative Measure

Each year, the average performance of students in the 10<sup>th</sup> grade will exceed the state average on the PSAT test in Critical Reading and Mathematics.

#### Method

This measure tracks student performance one of the most commonly used early high school college prep assessment. Students receive a scale score in critical reading, writing and mathematics. Scale scores range from 200 to 800 on each subsection with 1600 as the highest possible score. As students may choose to take the test multiple times, the school reports only on a student's highest score on each subsection. Compare school averages to the New York State average for all 10<sup>th</sup> grade (sophomore) test takers in the given year.

#### Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

#### 10<sup>th</sup> Grade PSAT Performance by School Year

School Year	Number of Students in the 10 <sup>th</sup> Grade	Number of Students Tested	Critical Reading		Mathematics	
			School	New York State	School	New York State
2012-13						
2013-14						
2014-15						

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

#### Additional Evidence

Provide a narrative discussing additional analysis of data such as trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

### Goal 7: Comparative Measure

Each year, the average performance of students in the 12<sup>th</sup> grade will exceed the state average on the SAT or ACT tests in reading and mathematics.

#### Method

This measure tracks student performance on one of the most commonly used high school college prep assessments.

**For the SAT include this description:** The SAT is a national college admissions examination. Students receive a scale score in reading, writing and mathematics. Scale scores range from 200 to 800 on each subsection with 2400 as the highest possible score. As students may choose to take the test multiple times during the year, the school only reports a student's highest score. The school compares its averages the New York State average for all 12<sup>th</sup> grade test takers in the given year.

**For the ACT include this description:** The ACT is a national college admissions and placement examination. Students receive scaled scores in reading, mathematics, English and science. Scaled scores range from 1 to 36 on each section; the school averages the three separate scores to calculate a student's composite score. As students may choose to take the test multiple times during the year, the school reports on only a student's highest scaled score for each section. The school compares its average to the New York State average for all 12<sup>th</sup> grade test takers in the given year.

#### Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

**12<sup>th</sup> Grade SAT/ACT Performance by School Year**

School Year	Number of Students in the 12 <sup>th</sup> Grade	Number of Students Tested	Reading		Mathematics	
			School	New York State	School	New York State
2012-13						
2013-14						
2014-15						

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

## Additional Evidence

Provide a narrative discussing additional analysis of data such as trends over time, performance disaggregated by student characteristics, etc. This is an opportunity to show the school is making progress towards or maintaining a high level of performance.

### Goal 7: School Created College Preparation Measure

Each Year, the school will demonstrate the preparation of its students for college through at least one measure of its own design. Insert school-developed measure.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13

(See below for measures in more recent Plans.)

## Method

Provide a brief description of the measure.

## Results

Provide a brief narrative highlighting results in a data table that directly address the measure.

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

(§) The percent of graduating students that meets the state's aspirational performance measure (APM), currently defined as the percentage of students in a cohort who graduate with a score of 80 or better on a math Regents exam AND 75 or better on the English Regents exam, will exceed the statewide average.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

## Method

Recognizing that remediation rates in New York's colleges are far too high, the Board of Regents has reviewed data showing the gap between high school expectations and college attainment. They reviewed data comparing the graduation rate for the 2005 cohort with the "college and career ready" graduation rate – defined as the percentage of students in the cohort who graduated with a score 80 or better on a math Regents exam and 75 or better on the English Regents exam. The Regents view these data as an important indicator of future student success. Students who

graduate high school – but do so with a score below 80 on a math Regents exam and below 75 on the English exam – are likely to require remediation in college.

## Results

Provide a brief narrative highlighting results in the data table that directly addresses the measure.

### Percent of Graduates Meeting the Aspirational Performance Measure<sup>31</sup>

Cohort	Charter School	Statewide <sup>32</sup>
2009		37.2
2010		38.1
2011		N/A

## Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

**(§)** The percent of graduating students who graduate with a Regents diploma with Advanced Designation will exceed the local district.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

## Method

In establishing measures to be used by schools, districts and parents to better inform them of the progress of their students, the Regents have also set as an additional aspirational measure of achievement the percent of graduating students who earned a Regents diploma with Advanced Designation (i.e., earned 22 units of course credit; passed seven-to-nine Regents exams with a score of 65 or above; and took advanced course sequences in Career and Technical Education, the arts, or a language other than English).

## Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

<sup>31</sup> Schools can retrieve state level graduation rates from the SED's Information and Reporting Services office. News releases and an Excel workbook containing these data are available from the [IRS Data Release webpage](#).

<sup>32</sup> Statewide results for the 2011 cohort are not yet available.

### Percent of Graduates with a Regents Diploma with Advanced Designation<sup>33</sup>

Cohort	Charter School	School District <sup>34</sup>
2009		
2010		
2011		N/A

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

(5) Each year, 75 percent of graduating students will demonstrate their preparation for college by passing an Advanced Placement (AP) exam, a College Level Examination Program (CLEP) exam or a college level course.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

#### Method

Discuss the achievement indicators used to demonstrate college preparation.

#### Results

Provide a brief narrative highlighting results in the data tables that directly address the measure.

### Graduates Passing a Course Demonstrating College Preparation

Cohort	Number of Graduates	Percent Passing the Equivalent OF a College Level Course <sup>35</sup>
2009		
2010		
2011		

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to

<sup>33</sup> Schools can retrieve information about diplomas conferred from the SED's Information and Reporting Services office. News releases and an Excel workbook containing these data are available from the [IRS Data Release webpage](#).

<sup>34</sup> District results for the 2011 cohort are not yet available.

<sup>35</sup> Advanced Placement (AP) exam, a College Level Examination Program (CLEP) exam, or a college level course

explain the results in the context of the school program, attributing the results to effective practices or problem areas.

#### Goal 7: School Created College Attendance or Achievement Measure

Each Year, the school will demonstrate college attendance or achievement through at least one measure of its own design. Insert school-developed measure.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED PRIOR TO 2012-13

(§) Each year, 75 percent of graduating students will matriculate in a college or university in the year after graduation.

REQUIRED FOR ACCOUNTABILITY PLANS DEVELOPED IN 2012-13 OR LATER

#### Method

Provide a brief description of the measure.

#### Results

Provide a brief narrative highlighting results in a data table that directly address the measure.

#### Evaluation

Narrative explicitly stating whether the school met the measure and discussing by how much the school fell short of or exceeded the measure, and notable performance. Also, use this section to explain the results in the context of the school program, attributing the results to effective practices or problem areas.

#### Summary of the College Preparation Goal

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

Use the first summary if the Accountability Plan is prior to 2012-13; use the second if it is from 2012-13 or later.

Type	Measure (Accountability Plan Prior to 2012-13)	Outcome
Comparative	Each year, the average performance of students in the 10 <sup>th</sup> grade will exceed the state average on the PSAT test in Critical Reading and Mathematics.	Achieved/ Did Not Achieve/ Not Applicable
Comparative	Each year, the average performance of students in the 12 <sup>th</sup> grade will exceed the state average on the SAT or ACT tests in reading and mathematics.	Achieved/ Did Not Achieve/ Not Applicable
College Preparation	Each Year, the school will demonstrate the preparation of its students for college through at least one measure of its own	Achieved/ Did Not Achieve/

	design.	Not Applicable
College Attainment	Each Year, the school will demonstrate college attendance or achievement through at least one measure of its own design.	Achieved/ Did Not Achieve/ Not Applicable
	Write in optional measure here	Achieved/ Did Not Achieve

Type	Measure (Accountability Plan from 2012-13 or later)	Outcome
Comparative	Each year, the average performance of students in the 10 <sup>th</sup> grade will exceed the state average on the PSAT test in Critical Reading and Mathematics.	Achieved/ Did Not Achieve/ Not Applicable
Comparative	Each year, the average performance of students in the 12 <sup>th</sup> grade will exceed the state average on the SAT or ACT tests in reading and mathematics.	Achieved/ Did Not Achieve/ Not Applicable
	(§) The percent of graduating students that meets the state's aspirational performance measure (APM), currently defined as the percentage of students in a cohort who graduate with a score of 80 or better on a math Regents exam AND 75 or better on the English Regents exam, will exceed the statewide average.	Achieved/ Did Not Achieve/ Not Applicable
	(§) Each year, 75 percent of graduating students will demonstrate their preparation for college by passing an Advanced Placement (AP) exam, a College Level Examination Program (CLEP) exam or a college level course.	Achieved/ Did Not Achieve/ Not Applicable
	(§) Each year, 75 percent of graduating students will matriculate in a college or university in the year after graduation.	Achieved/ Did Not Achieve/ Not Applicable
	(§) Each year, 75 percent of graduating students will matriculate in a college or university in the year after graduation.	
	Write in optional measure here	Achieved/ Did Not Achieve

### Action Plan

Provide a narrative explaining what specific steps the school will take to improve or maintain academic performance based on the specific results and patterns associated with this goal, focusing in particular on strategic interventions including providing enhanced support or program revisions for explicit grades, cohorts, or student sub-populations based on the data presented.

## APPENDIX B: OPTIONAL GOALS

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

### Goal S: Parent Satisfaction

Write the school's goal here.

### Goal S: Absolute Measure

Each year two-thirds of parents will demonstrate satisfaction with the school's program based on a parent satisfaction survey.

### Method

Provide a narrative explaining how the school developed, administered, collected and analyzed the survey. The school presents results as a percentage of all families in the school, not as a percentage of respondents only.

### Results

Provide a narrative of parents' responses.

#### 2014-15 Parent Satisfaction Survey Response Rate

Number of Responses	Number of Families	Response Rate
##	##	%

#### 2014-15 Parent Satisfaction on Key Survey Results

Item	Percent of Respondents Satisfied
	%
	%
	%
	%
	%

### Evaluation

Provide a narrative explicitly stating whether or not the school met the measure with a discussion of individual items, changes from previous years, areas of concern, etc.

**Goal S: Absolute Measure**

Each year, 90 percent of all students enrolled during the course of the year return the following September.

**Method**

Provide a narrative explaining how students are tracked year to year

**Results**

Present a narrative describing number of students in various categories and the retention rate.

**2014-15 Student Retention Rate**

2013-14 Enrollment	Number of Students Who Graduated in 2013-14	Number of Students Who Returned in 2014-15	Retention Rate 2014-15 Re-enrollment ÷ (2013-14 Enrollment – Graduates)
#	#	#	%

**Evaluation**

Provide a narrative explicitly stating whether or not the school met the measure and how close the retention rate was to the target.

**Additional Evidence**

Year	Retention Rate
2012-13	%
2013-14	%
2014-15	%

**Goal S: Absolute Measure**

Each year the school will have a daily attendance rate of at least 95 percent.

**Method**

Provide a narrative explaining how the school tracks student attendance and calculates its daily attendance rate.

**Results**

Provide a narrative describing the year's attendance rate.

### 2014-15 Attendance

Grade	Average Daily Attendance Rate
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%
Overall	%

### Evaluation

Provide a narrative explicitly stating whether or not the school met the measure and how close the attendance rate was to the target.

### Additional Evidence

Year	Average Daily Attendance Rate
2012-13	%
2013-14	%
2014-15	%

## APPENDIX C: SUPPLEMENTARY TABLES

The school may wish to use the following supplemental tables in the **Additional Evidence** sections. They are organized by subject and measure. Table titles need to be adapted to reflect the appropriate subject area, i.e. English language arts, mathematics, etc.

### ELEMENTARY AND MIDDLE SCHOOLS: ENGLISH LANGUAGE ARTS AND MATHEMATICS

#### Absolute Measure

In 2014-15, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State examination.

This table examines whether performance changes the longer students are enrolled in the school. In a successful school, student performance should increase with prolonged participation in the academic program.

#### 2014-15 English Language Arts Performance by Grade Level and Years Attending the School

Grade	Percent of Students at Proficiency According to Number of Years Enrolled							
	One		Two		Three		Four or More	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3								
4								
5								
6								
7								
8								
All								

#### Comparative Measure

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

While schools are required to compare themselves to the local school district, there may be individual schools that also provide a compelling comparison. These comparisons might be schools in the same neighborhood, with the same demographics, or have similar programs. The first table features a grade level breakdown for 2014-15; the other presents annual aggregate results over time.

**2014-15 English Language Arts Performance of  
Charter School and Comparison Schools by Grade Level**

Grade	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on the State Exam by Grade							
	Charter School		School 1		School 2		School 3	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3								
4								
5								
6								
7								
8								
All								

**English Language Arts Performance of  
School and Comparison Schools by School Year**

School Year	Grades	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on State Exam by Year							
		Charter School		School 1		School 2		School 3	
		Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
2012-13									
2013-14									
2014-15									

**Growth Measure (national norm-referenced assessment)**

Each year, on a national norm-referenced assessment, all grade-level cohorts of students (in grades K-3) will reduce by one half the gap between their average NCE in the previous year and an NCE of 50 in the current year. If a grade-level cohort exceeds an NCE of 50 in the previous year, the cohort is expected to show a positive gain in the current year.

If the school has administered a norm referenced test, e.g. Terra Nova, ITBS, Stanford 10, it should report cohort growth results in a similar fashion to the growth measure based on state tests.

**Method**

This measure examines the change in performance of the same group of students from one year to the next and the progress they made towards the desirable outcome of grade level or an NCE of 50. Each grade level cohort consists of those students who took the same norm-referenced exam in 2013-14 and 2014-15. It includes students who repeated the grade. In addition, the school examines the aggregate of all cohorts to determine the growth of all students who took the exam in both years.

Include a brief narrative that describes the type of test administered, to which grades, the date of administrations, etc.

## Results

### Cohort Growth on XXX Test from Spring 2014 to Spring 2015

Grade	Cohort Size	Percent Performing At or Above NCE of 50			Target Achieved
		2013-14	Target	2014-15	
A					YES/NO
B					YES/NO
C					YES/NO
All					YES/NO

## Evaluation

Provide a narrative explicitly stating whether or not the school met the measure; i.e., whether all of the cohorts achieved their targets. In addition, the evaluation may include how close each cohort came to its target, which cohorts' performance increased or decreased, and the overall performance of all cohorts.

## Additional Evidence

Present a narrative providing an analysis of year-to-year cohort performance in previous years.

### Cohort Performance on the Norm Referenced Reading Test by School Year

School Year	Cohort met target?
2012-13	
2013-14	
2014-15	

### Cohort Performance on XXX Test by School Year

School Year	Cohort Grades	Number of Cohorts Meeting Target	Number of Cohorts
2011-12	?-?		
2012-13	?-?		
2013-14	?-?		
2014-15	?-?		

## ELEMENTARY AND MIDDLE SCHOOLS: SCIENCE

### 2014-15 Science Performance by Grade Level and Years Attending the School

	Percent of Students at Levels 3 and 4 According to Number of Years in School							
	One		Two		Three		Four or More	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4								
8								

## HIGH SCHOOLS: ENGLISH LANGUAGE ARTS AND MATHEMATICS

### Growth Measure

Each year, the group of students in their second year in the school who have taken a norm-referenced reading test for two years will reduce by one-half the difference between the average of their first year in the school and an NCE of 50. If the cohort already achieved an average NCE of 50 in the first year, it will show an increase in their average NCE.

### Method

This measure examines the change in performance of the same cohort of students from their first year to their second year in high school on a norm referenced reading test. Each cohort consists of those students who have norm-referenced reading test results for their first two years in the school. It includes students who repeated the grade. The criterion for achieving this measure is for the cohort to reduce by half the difference between average NCE in the first year and the 50<sup>th</sup> NCE in the second. If a cohort has already achieved an average NCE of 50, it is expected to show some positive growth in the subsequent year.

Include a brief narrative that describes the type of test administered, to which grades, the dates of administration, etc.

### Results

Provide a brief narrative highlighting results in the data tables that directly address the measure, e.g. the number of cohorts that achieved their target, and overall performance.

### First to Second Year Cohort Growth on the Norm Referenced Reading Test

Cohort Designation	Number in Cohort	Average NCE			Target Achieved
		First Year Baseline	Second Year Target	Second Year Result	
2010					YES/NO

2011					YES/NO
2012					YES/NO
2013					YES/NO

### Evaluation

Provide narrative explicitly stating whether or not the school met the measure; i.e. whether the cohort achieved its target. In addition, the evaluation may include how close the cohort came to its target.

### Additional Evidence

Narrative provides an analysis of year-to-year cohort performance including the previous year.

## HIGH SCHOOLS: SUBJECT AREA MEASURES

### Cohort Passing Rate by Regents Mathematics Exam

Exam	Cohort			
	2008	2009	2010	2011
Integrated Algebra				
Geometry				
Algebra 2				

### Cohort Passing Rate by Regents Science Exam

Exam	Cohort			
	2008	2009	2010	2011
Living Environment				
Earth Science				
Chemistry				
Physics				



**Budget and Quarterly Report Template**  
*for SUNY Authorized Charter Schools*

# **Middle Village Preparatory Charter School**

Contact Name: Josh Moreau

Contact Email: [REDACTED]

Contact Phone: [REDACTED]

Prior Year: 2013-14

Current Year: 2014-15

**Middle Village Preparatory Charter School**  
**BALANCE SHEET**  
**2014-15**

	Prior Year 2013-14	Q1 As of 9/30	Q2 As of 12/31	Q3 As of 3/31	Q4 As of 6/30
<b><u>ASSETS</u></b>					
<b><u>CURRENT ASSETS</u></b>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-	-	-	-
<b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	-	-	-	-	-
<b><u>OTHER ASSETS</u></b>	-	-	-	-	-
<b>TOTAL ASSETS</b>	-	-	-	-	-
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b><u>CURRENT LIABILITIES</u></b>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Dreferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	-	-	-	-	-
<b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-	-	-
<b><u>NET ASSETS</u></b>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	-	-	-	-	-
<b>TOTAL LIABILITIES AND NET ASSETS</b>	-	-	-	-	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												
3												
4												
5												
6	<b>Total Revenue</b>	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277
7	<b>Total Expenses</b>	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829
8	<b>Net Income</b>	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)
9	<b>Actual Student Enrollment</b>	-	235	-	-	235	-	-	235	-	-	235
10	<b>Total Paid Student Enrollment</b>	-	235	-	-	235	-	-	235	-	-	235
11												
12		<b>Prior Year Actual</b>	<b>1st Quarter - 7/1 - 9/30</b>			<b>2nd Quarter - 10/1 - 12/31</b>			<b>3rd Quarter - 1/1 - 3/31</b>			<b>4th Quarter - 4/1 - 6/30</b>
13		<b>2013-14</b>	<b>Original</b>	<b>Current</b>	<b>Variance</b>	<b>Original</b>	<b>Current</b>	<b>Variance</b>	<b>Original</b>	<b>Current</b>	<b>Variance</b>	<b>Original</b>
14												
15	<p>* If there are NO budget revisions at the time of quarterly submittal leave 'CURRENT' Column(s) COMPLETELY BLANK. IF Current Column(s) are left blank the Original Budget numbers for that particular quarter will flow to the TY Current Budget AND to the Quarterly Tab. IF Current Budget column is utilized, the ORANGE CELLS MUST be filled in first for the entire column to register. If utilizing the CURRENT BUDGET column the entire column should be completed.</p>											
16	<b>REVENUE</b>											
17	<b>REVENUES FROM STATE SOURCES</b>											
18	Per Pupil Revenue											
19	New York City	13,777										
20	School District 2 (Enter Name)		810,088	-	-	810,088	-	-	810,088	-	-	810,088
21	School District 3 (Enter Name)			-	-		-	-		-	-	
22	School District 4 (Enter Name)			-	-		-	-		-	-	
23	School District 5 (Enter Name)			-	-		-	-		-	-	
24	School District 6 (Enter Name)			-	-		-	-		-	-	
25	School District 7 (Enter Name)			-	-		-	-		-	-	
26	School District 8 (Enter Name)			-	-		-	-		-	-	
27	School District 9 (Enter Name)			-	-		-	-		-	-	
28	School District 10 (Enter Name)			-	-		-	-		-	-	
29	School District 11 (Enter Name)			-	-		-	-		-	-	
30	School District 12 (Enter Name)			-	-		-	-		-	-	
31	School District 13 (Enter Name)			-	-		-	-		-	-	
32	School District 14 (Enter Name)			-	-		-	-		-	-	
33	School District 15 (Enter Name)			-	-		-	-		-	-	
34	School District - ALL OTHER			-	-		-	-		-	-	
35	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,777	810,088	-	-	810,088	-	-	810,088	-	-	810,088
36	Special Education Revenue		48,488	-	-	48,488	-	-	48,488	-	-	48,488
37	Grants											
38	Stimulus			-	-		-	-		-	-	
39	DYCD (Department of Youth and Community Developm.)			-	-		-	-		-	-	
40	Other			-	-		-	-		-	-	
41	TOTAL REVENUE FROM STATE SOURCES		858,576	-	-	858,576	-	-	858,576	-	-	858,576
42												
43	<b>REVENUE FROM FEDERAL FUNDING</b>											
44	IDEA Special Needs			-	-		-	-		-	-	

2	Middle Village Preparatory Charter School
3	Budget / Operating Plan
4	2014-15

Total Revenue	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277	-	-
Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-	-
Net Income	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-	-
Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-	-
Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-	-
		235	-	-	235	-	-	235	-	-	235	-	-
	Prior Year Actual 2013-14	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
EXPENSES													
ADMINISTRATIVE STAFF PERSONNEL COSTS													
No. of Positions													
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	2.00	43,813	-	-	43,813	-	-	43,813	-	-	43,813	-	-
Deans, Directors & Coordinators	2.00	35,688	-	-	35,688	-	-	35,688	-	-	35,688	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	2.00	27,688	-	-	27,688	-	-	27,688	-	-	27,688	-	-
TOTAL ADMINISTRATIVE STAFF	6.00	107,188	-	-	97,188	-	-	97,188	-	-	97,188	-	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	11.00	47,808	-	-	143,423	-	-	143,423	-	-	288,946	-	-
Teachers - SPED	2.00	8,673	-	-	26,019	-	-	26,019	-	-	52,038	-	-
Substitute Teachers	-	500	-	-	1,500	-	-	1,500	-	-	1,500	-	-
Teaching Assistants	1.00	2,692	-	-	8,077	-	-	8,077	-	-	16,154	-	-
Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	1.00	4,442	-	-	13,327	-	-	13,327	-	-	26,654	-	-
Other	-	-	-	-	-	-	-	-	-	-	90,000	-	-
TOTAL INSTRUCTIONAL	15.00	64,115	-	-	192,346	-	-	192,346	-	-	473,192	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	21.00	171,303	-	-	289,534	-	-	289,534	-	-	570,380	-	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	17,080	-	-	28,803	-	-	28,803	-	-	56,888	-	-
Fringe / Employee Benefits	-	13,930	-	-	41,790	-	-	41,790	-	-	83,580	-	-
Retirement / Pension	-	4,048	-	-	12,145	-	-	12,145	-	-	24,291	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	35,058	-	-	82,738	-	-	82,738	-	-	164,759	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	21.00	206,361	-	-	372,272	-	-	372,272	-	-	735,139	-	-
CONTRACTED SERVICES													
Accounting / Audit	-	22,688	-	-	22,688	-	-	22,688	-	-	22,688	-	-
Legal	-	1,288	-	-	1,288	-	-	1,288	-	-	1,288	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	500	-	-	1,500	-	-	1,500	-	-	1,500	-	-
Food Service / School Lunch	-	45,600	-	-	45,600	-	-	45,600	-	-	45,600	-	-
Payroll Services	-	1,560	-	-	1,560	-	-	1,560	-	-	1,560	-	-
Special Ed Services	-	1,750	-	-	1,750	-	-	1,750	-	-	1,750	-	-
Titement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	35,555	-	-	35,555	-	-	35,555	-	-	35,555	-	-
TOTAL CONTRACTED SERVICES	-	108,940	-	-	109,940	-	-	109,940	-	-	109,940	-	-
SCHOOL OPERATIONS													
Board Expenses	-	7,725	-	-	7,725	-	-	7,725	-	-	7,725	-	-
Classroom / Teaching Supplies & Materials	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	22,195	-	-	22,195	-	-	22,195	-	-	22,195	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	520	-	-	520	-	-	520	-	-	520	-	-
Telephone	-	2,524	-	-	2,524	-	-	2,524	-	-	2,524	-	-
Technology	-	1,820	-	-	1,820	-	-	1,820	-	-	1,820	-	-
Student Testing & Assessment	-	6,000	-	-	18,000	-	-	18,000	-	-	18,000	-	-
Field Trips	-	2,000	-	-	6,000	-	-	6,000	-	-	6,000	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	13,250	-	-	13,250	-	-	13,250	-	-	13,250	-	-
Office Expense	-	7,280	-	-	7,280	-	-	7,280	-	-	7,280	-	-
Staff Development	-	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-	-
Staff Recruitment	-	2,500	-	-	-	-	-	-	-	-	2,500	-	-
Student Recruitment / Marketing	-	2,340	-	-	2,340	-	-	2,340	-	-	2,340	-	-
School Meals / Lunch	-	1,500	-	-	1,500	-	-	1,500	-	-	1,500	-	-
Travel (Staff)	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
TOTAL SCHOOL OPERATIONS	-	95,904	-	-	109,404	-	-	109,404	-	-	111,904	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance	-	9,900	-	-	9,900	-	-	9,900	-	-	9,900	-	-
Janitorial	-	25,500	-	-	25,500	-	-	25,500	-	-	25,500	-	-
Building and Land Rent / Lease	-	120,000	-	-	120,000	-	-	120,000	-	-	120,000	-	-
Repairs & Maintenance	-	4,250	-	-	4,250	-	-	4,250	-	-	4,250	-	-
Equipment / Furniture	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-	-
Security	-	28,125	-	-	28,125	-	-	28,125	-	-	28,125	-	-
Utilities	-	37,500	-	-	37,500	-	-	37,500	-	-	37,500	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	226,525	-	-	226,525	-	-	226,525	-	-	226,525	-	-
DEPRECIATION & AMORTIZATION	-	54,322	-	-	54,322	-	-	54,322	-	-	54,322	-	-
RESERVES / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-	-
NET INCOME	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-	-

2	Middle Village Preparatory Charter School													
3	Budget / Operating Plan													
4	2014-15													
5														
6	Total Revenue	-	883,882	-	-	973,824	-	-	933,496	-	-	952,277	-	
7	Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-	
8	Net Income	-	191,831	-	-	101,161	-	-	61,033	-	-	(285,552)	-	
9	Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-	
10	Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-	
11														
12		Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
13		2013-14	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
160	ENROLLMENT - *School Districts Are Linked To Above Entries*													
161	New York City	-	235	-	-	235	-	-	235	-	-	235	-	-
162	School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
163	School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
164	School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
165	School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
166	School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
167	School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
177	TOTAL ENROLLMENT	-	235	-	-	235	-	-	235	-	-	235	-	-
178														
179	REVENUE PER PUPIL	-	3,760	-	-	4,143	-	-	3,972	-	-	4,052	-	-
180														
181	EXPENSES PER PUPIL	-	2,945	-	-	3,713	-	-	3,713	-	-	5,267	-	-

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Middle Village Preparatory Charter School  
Budget / Operating Plan  
2014-15

DESCRIPTION OF ASSUMPTIONS

Total Revenue	3,742,978	3,742,978	-	3,742,978	3,742,978	
Total Expenses	3,674,805	3,674,805	-	(3,674,805)	(3,674,805)	
Net Income	68,173	68,173	-	68,173	68,173	
Actual Student Enrollment						
Total Paid Student Enrollment						
	Original	Total Year Current	Variance	VARIANCE Original vs. PY	Current vs. PY	
REVENUE						
REVENUES FROM STATE SOURCES						
Per Pupil Revenue	CY Per Pupil Rate					
New York City	13,777	3,240,350	3,240,350	-	3,240,350	3,240,350
School District 2 (Enter Name)	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,777	3,240,350	3,240,350	-	3,240,350	3,240,350
Special Education Revenue		193,952	193,952	-	193,952	193,952
Grants		-	-	-	-	-
Stimulus		-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-
Other		-	-	-	-	-
Other		-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		3,434,302	3,434,302	-	3,434,302	3,434,302
REVENUE FROM FEDERAL FUNDING						
IDEA Special Needs		-	-	-	-	-
Title I		35,985	35,985	-	35,985	35,985
Title Funding - Other		11,091	11,091	-	11,091	11,091
School Food Service (Free Lunch)		57,035	57,035	-	57,035	57,035
Grants		-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		129,160	129,160	-	129,160	129,160
Other		-	-	-	-	-
Other		-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		233,271	233,271	-	233,271	233,271
LOCAL and OTHER REVENUE						
Contributions and Donations		-	-	-	-	-
Fundraising		-	-	-	-	-
Erate Reimbursement		40,128	40,128	-	40,128	40,128
Earnings on Investments		-	-	-	-	-
Interest Income		-	-	-	-	-
Food Service (Income from meals)		16,296	16,296	-	16,296	16,296
Text Book		18,781	18,781	-	18,781	18,781
OTHER		200	200	-	200	200
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		75,405	75,405	-	75,405	75,405
TOTAL REVENUE		3,742,978	3,742,978	-	3,742,978	3,742,978

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
Total Revenue	3,742,978	3,742,978	-	3,742,978	3,742,978	
Total Expenses	3,674,805	3,674,805	-	(3,674,805)	(3,674,805)	
Net Income	68,173	68,173	-	68,173	68,173	
Actual Student Enrollment						
Total Paid Student Enrollment						
	Original	Total Year Current	Variance	Original vs. PY	Current vs. PY	
<b>EXPENSES</b>						
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>						
	No. of Positions					
Executive Management	-	-	-	-	-	
Instructional Management	2.00	175,250	175,250	(175,250)	(175,250)	
Deans, Directors & Coordinators	2.00	142,750	142,750	(142,750)	(142,750)	
CFO / Director of Finance	-	-	-	-	-	
Operation / Business Manager	-	-	-	-	-	
Administrative Staff	2.00	80,750	80,750	(80,750)	(80,750)	
TOTAL ADMINISTRATIVE STAFF	6.00	398,750	398,750	(398,750)	(398,750)	
<b>INSTRUCTIONAL PERSONNEL COSTS</b>						
Teachers - Regular	11.00	621,500	621,500	(621,500)	(621,500)	
Teachers - SPED	2.00	112,750	112,750	(112,750)	(112,750)	
Substitute Teachers	-	5,000	5,000	(5,000)	(5,000)	
Teaching Assistants	1.00	35,000	35,000	(35,000)	(35,000)	
Specialty Teachers	-	-	-	-	-	
Aides	-	-	-	-	-	
Therapists & Counselors	1.00	57,750	57,750	(57,750)	(57,750)	
Other	-	90,000	90,000	(90,000)	(90,000)	
TOTAL INSTRUCTIONAL	15.00	922,000	922,000	(922,000)	(922,000)	
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>						
Nurse	-	-	-	-	-	
Librarian	-	-	-	-	-	
Custodian	-	-	-	-	-	
Security	-	-	-	-	-	
Other	-	-	-	-	-	
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	21.00	1,320,750	1,320,750	(1,320,750)	(1,320,750)	
<b>PAYROLL TAXES AND BENEFITS</b>						
Payroll Taxes		131,574	131,574	(131,574)	(131,574)	
Fringe / Employee Benefits		181,090	181,090	(181,090)	(181,090)	
Retirement / Pension		52,630	52,630	(52,630)	(52,630)	
TOTAL PAYROLL TAXES AND BENEFITS		365,294	365,294	(365,294)	(365,294)	
<b>TOTAL PERSONNEL SERVICE COSTS</b>	21.00	1,686,044	1,686,044	(1,686,044)	(1,686,044)	
<b>CONTRACTED SERVICES</b>						
Accounting / Audit		90,750	90,750	(90,750)	(90,750)	
Legal		5,150	5,150	(5,150)	(5,150)	
Management Company Fee		-	-	-	-	
Nurse Services		5,000	5,000	(5,000)	(5,000)	
Food Service / School Lunch		182,400	182,400	(182,400)	(182,400)	
Payroll Services		6,240	6,240	(6,240)	(6,240)	
Special Ed Services		7,000	7,000	(7,000)	(7,000)	
Talent Services (i.e. Title I)		-	-	-	-	
Other Purchased / Professional / Consulting		142,220	142,220	(142,220)	(142,220)	
TOTAL CONTRACTED SERVICES		438,760	438,760	(438,760)	(438,760)	
<b>SCHOOL OPERATIONS</b>						
Board Expenses		30,900	30,900	(30,900)	(30,900)	
Classroom / Teaching Supplies & Materials		30,000	30,000	(30,000)	(30,000)	
Special Ed Supplies & Materials		-	-	-	-	
Textbooks / Workbooks		88,781	88,781	(88,781)	(88,781)	
Supplies & Materials other		-	-	-	-	
Equipment / Furniture		2,080	2,080	(2,080)	(2,080)	
Telephone		10,094	10,094	(10,094)	(10,094)	
Technology		7,280	7,280	(7,280)	(7,280)	
Student Testing & Assessment		60,000	60,000	(60,000)	(60,000)	
Field Trips		20,000	20,000	(20,000)	(20,000)	
Transportation (student)		-	-	-	-	
Student Services - other		53,000	53,000	(53,000)	(53,000)	
Office Expense		29,120	29,120	(29,120)	(29,120)	
Staff Development		60,000	60,000	(60,000)	(60,000)	
Staff Recruitment		5,000	5,000	(5,000)	(5,000)	
Student Recruitment / Marketing		9,360	9,360	(9,360)	(9,360)	
School Meals / Lunch		6,000	6,000	(6,000)	(6,000)	
Travel (Staff)		10,000	10,000	(10,000)	(10,000)	
Fundraising		-	-	-	-	
Other		5,000	5,000	(5,000)	(5,000)	
TOTAL SCHOOL OPERATIONS		426,615	426,615	(426,615)	(426,615)	
<b>FACILITY OPERATION &amp; MAINTENANCE</b>						
Insurance		39,600	39,600	(39,600)	(39,600)	
Janitorial		102,000	102,000	(102,000)	(102,000)	
Building and Land Rent / Lease		480,000	480,000	(480,000)	(480,000)	
Repairs & Maintenance		17,000	17,000	(17,000)	(17,000)	
Equipment / Furniture		5,000	5,000	(5,000)	(5,000)	
Security		112,500	112,500	(112,500)	(112,500)	
Utilities		150,000	150,000	(150,000)	(150,000)	
TOTAL FACILITY OPERATION & MAINTENANCE		906,100	906,100	(906,100)	(906,100)	
<b>DEPRECIATION &amp; AMORTIZATION</b>						
		217,286	217,286	(217,286)	(217,286)	
<b>RESERVES / CONTINGENCY</b>						
		-	-	-	-	
<b>TOTAL EXPENSES</b>		3,674,805	3,674,805	(3,674,805)	(3,674,805)	
<b>NET INCOME</b>		68,173	68,173	68,173	68,173	

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
2						
3						
4						
5						
6	<b>Total Revenue</b>	3,742,978	3,742,978	-	3,742,978	3,742,978
7	<b>Total Expenses</b>	3,674,805	3,674,805	-	(3,674,805)	(3,674,805)
8	<b>Net Income</b>	68,173	68,173	-	68,173	68,173
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
11						
12			<b>Total Year</b>		<b>VARIANCE</b>	
13		<b>Original</b>	<b>Current</b>	<b>Variance</b>	<b>Original vs. PY</b>	<b>Current vs. PY</b>
1304	<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>					
161	New York City					
162	School District 2 (Enter Name)					
163	School District 3 (Enter Name)					
164	School District 4 (Enter Name)					
165	School District 5 (Enter Name)					
166	School District 6 (Enter Name)					
167	School District 7 (Enter Name)					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	<b>TOTAL ENROLLMENT</b>					
178						
179	<b>REVENUE PER PUPIL</b>					
180						
181	<b>EXPENSES PER PUPIL</b>					

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												
Total Revenue	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277	-
Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-
Net Income	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-
Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
* Enrollment, Revenue and Expenditure Data in the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
REVENUE												
* When entering in Actuals, ORANGE cells must be entered in EACH SECTION in order to generate variance analysis.												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue	CY Per Pupil Rate											
New York City	13,777	-	810,088	-	-	810,088	-	-	810,088	-	-	810,088
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,777	-	810,088	-	-	810,088	-	-	810,088	-	-	810,088
Special Education Revenue	-	-	48,488	-	-	48,488	-	-	48,488	-	-	48,488
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	858,576	-	-	858,576	-	-	858,576	-	-	858,576
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-	-
Title I	-	-	3,599	-	-	10,796	-	-	10,796	-	-	10,796
Title Funding - Other	-	-	1,109	-	-	3,327	-	-	3,327	-	-	3,327
School Food Service (Free Lunch)	-	-	5,704	-	-	17,111	-	-	17,111	-	-	17,111
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	12,916	-	-	38,748	-	-	38,748	-	-	38,748
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	23,327	-	-	69,981	-	-	69,981	-	-	69,981
LOCAL and OTHER REVENUE												
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	-	40,128	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	1,630	-	-	4,889	-	-	4,889	-	-	4,889
Text Book	-	-	-	-	-	-	-	-	-	-	-	18,781
OTHER	-	-	50	-	-	50	-	-	50	-	-	50
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	1,680	-	-	45,067	-	-	4,939	-	-	23,720
TOTAL REVENUE	-	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												
Total Revenue	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277	-
Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-
Net Income	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-
Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
<b>EXPENSES</b>												
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>												
	No. of Positions											
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	43,813	-	-	43,813	-	-	43,813	-	-	43,813	-
Deans, Directors & Coordinators	-	35,688	-	-	35,688	-	-	35,688	-	-	35,688	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	27,688	-	-	17,688	-	-	17,688	-	-	17,688	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	-	97,188	-	-	97,188	-	-	97,188	-
<b>INSTRUCTIONAL PERSONNEL COSTS</b>												
Teachers - Regular	-	47,808	-	-	143,423	-	-	143,423	-	-	286,846	-
Teachers - SPED	-	8,673	-	-	26,019	-	-	26,019	-	-	52,038	-
Substitute Teachers	-	500	-	-	1,500	-	-	1,500	-	-	1,500	-
Teaching Assistants	-	2,692	-	-	8,077	-	-	8,077	-	-	16,154	-
Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	4,442	-	-	13,327	-	-	13,327	-	-	26,654	-
Other	-	-	-	-	-	-	-	-	-	-	90,000	-
TOTAL INSTRUCTIONAL	-	-	-	-	192,346	-	-	192,346	-	-	473,192	-
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	289,534	-	-	289,534	-	-	570,380	-
<b>PAYROLL TAXES AND BENEFITS</b>												
Payroll Taxes	-	17,080	-	-	28,803	-	-	28,803	-	-	56,888	-
Fringe / Employee Benefits	-	13,930	-	-	41,790	-	-	41,790	-	-	83,580	-
Retirement / Pension	-	4,048	-	-	12,145	-	-	12,145	-	-	24,291	-
TOTAL PAYROLL TAXES AND BENEFITS	-	35,058	-	-	82,738	-	-	82,738	-	-	164,759	-
<b>TOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	372,272	-	-	372,272	-	-	735,139	-
<b>CONTRACTED SERVICES</b>												
Accounting / Audit	-	22,688	-	-	22,688	-	-	22,688	-	-	22,688	-
Legal	-	1,288	-	-	1,288	-	-	1,288	-	-	1,288	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	500	-	-	1,500	-	-	1,500	-	-	1,500	-
Food Service / School Lunch	-	45,600	-	-	45,600	-	-	45,600	-	-	45,600	-
Payroll Services	-	1,560	-	-	1,560	-	-	1,560	-	-	1,560	-
Special Ed Services	-	1,750	-	-	1,750	-	-	1,750	-	-	1,750	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	35,555	-	-	35,555	-	-	35,555	-	-	35,555	-
TOTAL CONTRACTED SERVICES	-	108,940	-	-	109,940	-	-	109,940	-	-	109,940	-
<b>SCHOOL OPERATIONS</b>												
Board Expenses	-	7,725	-	-	7,725	-	-	7,725	-	-	7,725	-
Classroom / Teaching Supplies & Materials	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	22,195	-	-	22,195	-	-	22,195	-	-	22,195	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	520	-	-	520	-	-	520	-	-	520	-
Telephone	-	2,524	-	-	2,524	-	-	2,524	-	-	2,524	-
Technology	-	1,820	-	-	1,820	-	-	1,820	-	-	1,820	-
Student Testing & Assessment	-	6,000	-	-	18,000	-	-	18,000	-	-	18,000	-
Field Trips	-	2,000	-	-	6,000	-	-	6,000	-	-	6,000	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	13,250	-	-	13,250	-	-	13,250	-	-	13,250	-
Office Expense	-	7,280	-	-	7,280	-	-	7,280	-	-	7,280	-
Staff Development	-	15,000	-	-	15,000	-	-	15,000	-	-	15,000	-
Staff Recruitment	-	2,500	-	-	-	-	-	-	-	-	2,500	-
Student Recruitment / Marketing	-	2,340	-	-	2,340	-	-	2,340	-	-	2,340	-
School Meals / Lunch	-	1,500	-	-	1,500	-	-	1,500	-	-	1,500	-
Travel (Staff)	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-
TOTAL SCHOOL OPERATIONS	-	95,904	-	-	109,404	-	-	109,404	-	-	111,904	-
<b>FACILITY OPERATION &amp; MAINTENANCE</b>												
Insurance	-	9,900	-	-	9,900	-	-	9,900	-	-	9,900	-
Janitorial	-	25,500	-	-	25,500	-	-	25,500	-	-	25,500	-
Building and Land Rent / Lease	-	120,000	-	-	120,000	-	-	120,000	-	-	120,000	-
Repairs & Maintenance	-	4,250	-	-	4,250	-	-	4,250	-	-	4,250	-
Equipment / Furniture	-	1,250	-	-	1,250	-	-	1,250	-	-	1,250	-
Security	-	28,125	-	-	28,125	-	-	28,125	-	-	28,125	-
Utilities	-	37,500	-	-	37,500	-	-	37,500	-	-	37,500	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	226,525	-	-	226,525	-	-	226,525	-	-	226,525	-
<b>DEPRECIATION &amp; AMORTIZATION RESERVES / CONTINGENCY</b>												
	-	54,322	-	-	54,322	-	-	54,322	-	-	54,322	-
<b>TOTAL EXPENSES</b>	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												
Total Revenue	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277	-
Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-
Net Income	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-
Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-
NET INCOME	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												
Total Revenue	-	883,582	-	-	973,624	-	-	933,496	-	-	952,277	-
Total Expenses	-	692,052	-	-	872,462	-	-	872,462	-	-	1,237,829	-
Net Income	-	191,531	-	-	101,161	-	-	61,033	-	-	(285,552)	-
Actual Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
Total Paid Student Enrollment	-	235	-	-	235	-	-	235	-	-	235	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*												
New York City	-	235	-	-	235	-	-	235	-	-	235	-
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	235	-	-	235	-	-	235	-	-	235	-
REVENUE PER PUPIL	-	3,760	-	-	4,143	-	-	3,972	-	-	4,052	-
EXPENSES PER PUPIL	-	2,945	-	-	3,713	-	-	3,713	-	-	5,267	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15												DESCRIPTION OF ASSUMPTIONS
Total Revenue	-	-	-	3,742,978	(3,742,978)	-	-	3,742,978	(3,742,978)	-	-	
Total Expenses	-	-	-	3,674,805	3,674,805	-	-	3,674,805	3,674,805	-	-	
Net Income	-	-	-	68,173	(68,173)	-	-	68,173	(68,173)	-	-	
Actual Student Enrollment	-	-	-			-	-			-	-	
Total Paid Student Enrollment	-	-	-			-	-			-	-	
TOTALS AND VARIANCE ANALYSIS												
* Enrollment, Revenue and Expenditure Data IN the "Total and Variance Analysis" Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Current Budget TY	vs. Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY	
REVENUE												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue	CY Per Pupil Rate											
New York City	13,777	-	-	-	3,240,350	(3,240,350)	-	-	3,240,350	(3,240,350)	-	-
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,777	-	-	-	3,240,350	(3,240,350)	-	-	3,240,350	(3,240,350)	-	-
Special Education Revenue	-	-	-	-	193,952	(193,952)	-	-	193,952	(193,952)	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmnt.)	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	-	3,434,302	(3,434,302)	-	-	3,434,302	(3,434,302)	-	-
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-	-
Title I	-	-	-	-	35,985	(35,985)	-	-	35,985	(35,985)	-	-
Title Funding - Other	-	-	-	-	11,091	(11,091)	-	-	11,091	(11,091)	-	-
School Food Service (Free Lunch)	-	-	-	-	57,035	(57,035)	-	-	57,035	(57,035)	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-	129,160	(129,160)	-	-	129,160	(129,160)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	-	-	233,271	(233,271)	-	-	233,271	(233,271)	-	-
LOCAL and OTHER REVENUE												
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	40,128	(40,128)	-	-	40,128	(40,128)	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	16,296	(16,296)	-	-	16,296	(16,296)	-	-
Text Book	-	-	-	-	18,781	(18,781)	-	-	18,781	(18,781)	-	-
OTHER	-	-	-	-	200	(200)	-	-	200	(200)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	-	75,405	(75,405)	-	-	75,405	(75,405)	-	-
TOTAL REVENUE	-	-	-	-	3,742,978	(3,742,978)	-	-	3,742,978	(3,742,978)	-	-

**Middle Village Preparatory Charter School  
Budget / Operating Plan  
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	3,742,978	(3,742,978)	-	-	3,742,978	(3,742,978)	-	-
Total Expenses	-	-	-	3,674,805	3,674,805	-	-	3,674,805	3,674,805	-	-
Net Income	-	-	-	68,173	(68,173)	-	-	68,173	(68,173)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
Total Paid Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS												
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Current Budget TY	vs. Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	vs. Original Budget TY	PY Actual (PY TY / COMPLETED Actual CY Quarters	No. of Actual CY vs. Actual PY
<b>EXPENSES</b>												
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>	No. of Positions											
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	-	-	-	175,250	175,250	-	175,250	175,250	-	-	-
Deans, Directors & Coordinators	-	-	-	-	142,750	142,750	-	142,750	142,750	-	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	-	80,750	80,750	-	80,750	80,750	-	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	-	398,750	398,750	-	398,750	398,750	-	-	-
<b>INSTRUCTIONAL PERSONNEL COSTS</b>												
Teachers - Regular	-	-	-	-	621,500	621,500	-	621,500	621,500	-	-	-
Teachers - SPED	-	-	-	-	112,750	112,750	-	112,750	112,750	-	-	-
Substitute Teachers	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-	-
Teaching Assistants	-	-	-	-	35,000	35,000	-	35,000	35,000	-	-	-
Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	57,750	57,750	-	57,750	57,750	-	-	-
Other	-	-	-	-	90,000	90,000	-	90,000	90,000	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	-	922,000	922,000	-	922,000	922,000	-	-	-
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	1,320,750	1,320,750	-	1,320,750	1,320,750	-	-	-
<b>PAYROLL TAXES AND BENEFITS</b>												
Payroll Taxes	-	-	-	-	131,574	131,574	-	131,574	131,574	-	-	-
Fringe / Employee Benefits	-	-	-	-	181,090	181,090	-	181,090	181,090	-	-	-
Retirement / Pension	-	-	-	-	52,630	52,630	-	52,630	52,630	-	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	-	365,294	365,294	-	365,294	365,294	-	-	-
<b>TOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	1,686,044	1,686,044	-	1,686,044	1,686,044	-	-	-
<b>CONTRACTED SERVICES</b>												
Accounting / Audit	-	-	-	-	90,750	90,750	-	90,750	90,750	-	-	-
Legal	-	-	-	-	5,150	5,150	-	5,150	5,150	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-	-
Food Service / School Lunch	-	-	-	-	182,400	182,400	-	182,400	182,400	-	-	-
Payroll Services	-	-	-	-	6,240	6,240	-	6,240	6,240	-	-	-
Special Ed Services	-	-	-	-	7,000	7,000	-	7,000	7,000	-	-	-
Tidement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	142,220	142,220	-	142,220	142,220	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-	-	438,760	438,760	-	438,760	438,760	-	-	-
<b>SCHOOL OPERATIONS</b>												
Board Expenses	-	-	-	-	30,900	30,900	-	30,900	30,900	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	30,000	30,000	-	30,000	30,000	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	88,781	88,781	-	88,781	88,781	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	2,080	2,080	-	2,080	2,080	-	-	-
Telephone	-	-	-	-	10,094	10,094	-	10,094	10,094	-	-	-
Technology	-	-	-	-	7,280	7,280	-	7,280	7,280	-	-	-
Student Testing & Assessment	-	-	-	-	60,000	60,000	-	60,000	60,000	-	-	-
Field Trips	-	-	-	-	20,000	20,000	-	20,000	20,000	-	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	-	53,000	53,000	-	53,000	53,000	-	-	-
Office Expense	-	-	-	-	29,120	29,120	-	29,120	29,120	-	-	-
Staff Development	-	-	-	-	60,000	60,000	-	60,000	60,000	-	-	-
Staff Recruitment	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-	-
Student Recruitment / Marketing	-	-	-	-	9,360	9,360	-	9,360	9,360	-	-	-
School Meals / Lunch	-	-	-	-	6,000	6,000	-	6,000	6,000	-	-	-
Travel (Staff)	-	-	-	-	10,000	10,000	-	10,000	10,000	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	-	426,615	426,615	-	426,615	426,615	-	-	-
<b>FACILITY OPERATION &amp; MAINTENANCE</b>												
Insurance	-	-	-	-	39,600	39,600	-	39,600	39,600	-	-	-
Janitorial	-	-	-	-	102,000	102,000	-	102,000	102,000	-	-	-
Building and Land Rent / Lease	-	-	-	-	480,000	480,000	-	480,000	480,000	-	-	-
Repairs & Maintenance	-	-	-	-	17,000	17,000	-	17,000	17,000	-	-	-
Equipment / Furniture	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-	-
Security	-	-	-	-	112,500	112,500	-	112,500	112,500	-	-	-
Utilities	-	-	-	-	150,000	150,000	-	150,000	150,000	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	-	906,100	906,100	-	906,100	906,100	-	-	-
<b>DEPRECIATION &amp; AMORTIZATION</b>	-	-	-	-	217,286	217,286	-	217,286	217,286	-	-	-
<b>RESERVES / CONTINGENCY</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	-	-	-	-	3,674,805	3,674,805	-	3,674,805	3,674,805	-	-	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15											DESCRIPTION OF ASSUMPTIONS	
Total Revenue	-	-	-	3,742,978	(3,742,978)	-	-	3,742,978	(3,742,978)	-	-	
Total Expenses	-	-	-	3,674,805	3,674,805	-	-	3,674,805	3,674,805	-	-	
Net Income	-	-	-	68,173	(68,173)	-	-	68,173	(68,173)	-	-	
Actual Student Enrollment	-	-	-			-	-			-	-	
Total Paid Student Enrollment	-	-	-			-	-			-	-	
TOTALS AND VARIANCE ANALYSIS												
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed												
	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Current Budget TY	vs. Current Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	vs. Original Actual	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
NET INCOME	-	-	-	68,173	68,173	-	-	68,173	68,173	-	-	-

Middle Village Preparatory Charter School Budget / Operating Plan 2014-15											DESCRIPTION OF ASSUMPTIONS
Total Revenue	-	-	-	3,742,978	(3,742,978)	-	-	3,742,978	(3,742,978)	-	-
Total Expenses	-	-	-	3,674,805	3,674,805	-	-	3,674,805	3,674,805	-	-
Net Income	-	-	-	68,173	(68,173)	-	-	68,173	(68,173)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
Total Paid Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed											
	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed										
New York City	-	-	-			-	-			-	-
School District 2 (Enter Name)	-	-	-			-	-			-	-
School District 3 (Enter Name)	-	-	-			-	-			-	-
School District 4 (Enter Name)	-	-	-			-	-			-	-
School District 5 (Enter Name)	-	-	-			-	-			-	-
School District 6 (Enter Name)	-	-	-			-	-			-	-
School District 7 (Enter Name)	-	-	-			-	-			-	-
School District 8 (Enter Name)	-	-	-			-	-			-	-
School District 9 (Enter Name)	-	-	-			-	-			-	-
School District 10 (Enter Name)	-	-	-			-	-			-	-
School District 11 (Enter Name)	-	-	-			-	-			-	-
School District 12 (Enter Name)	-	-	-			-	-			-	-
School District 13 (Enter Name)	-	-	-			-	-			-	-
School District 14 (Enter Name)	-	-	-			-	-			-	-
School District 15 (Enter Name)	-	-	-			-	-			-	-
School District - ALL OTHER	-	-	-			-	-			-	-
TOTAL ENROLLMENT	-	-	-			-	-			-	-
REVENUE PER PUPIL	-	-	-			-	-			-	-
EXPENSES PER PUPIL	-	-	-			-	-			-	-



**Annual Report Requirement**  
*for SUNY Authorized Charter Schools*

**School**

Administrative  
expenditures per pupil:

**\$0.00**

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/17/2015

Last updated: 08/11/2015

## Page 1

Charter School Name: 342400861048 MIDDLE VILLAGE PREP CS

### B. Financial Information

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

#### 1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	3411629
Line 2: Year End Per Pupil Count	229
Line 3: Divide Line 1 by Line 2	14870

#### 2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

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

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

**Middle Village Preparatory Charter School**

Auditors' Communication on Internal Control

June 30, 2015

## **Auditors' Communication on Internal Control**

### **Board of Trustees Middle Village Preparatory Charter School**

In planning and performing our audit of the financial statements of the Middle Village Preparatory Charter School (the "School") as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the 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 significant deficiencies or material weaknesses and therefore there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

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

However, we have some suggestions and recommendations to improve on internal controls. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. 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.

## Segregation of Duties

- **Condition**

Due to the limited number of people working in the office, many critical duties are combined and given to the available employees. To the extent possible, duties should be segregated to serve as a check and balance on the employee's integrity and to maintain the best control system possible.

### **Recommendation**

We feel segregation could be improved if different employees performed the separate duties of signing checks, processing cash receipts and cash disbursements, and maintaining books of original entry.

We recommend that the School improve segregation of duties by implementing the following procedures:

1. Bank statements, canceled checks, and appropriate advices should be received by someone other than employees maintaining cash records. Such items could be periodically reviewed prior to turning them over for reconciliation. Unusual items noted during the review should be investigated promptly.
2. Signed checks should be mailed without allowing them to be returned to the employee responsible for accounts payable.
3. Management should review supporting documents for normal recurring disbursements (not usually reviewed) on a spot-check basis. Non-routine testing with the School's disbursements policy.

This communication is intended solely for the information and use of the management, the board of trustees and others within the organization and is not intended to be used by anyone other than these specified parties.

*O'Connor Davies, LLP*

Harrison, New York  
October 15, 2015

# **Middle Village Preparatory Charter School**

Report on Applying Agreed-Upon Procedures  
Statement of Compliance with Charter School Program ("CSP") Grant  
For the year ended June 30, 2015

**Board of Trustees  
Middle Village Preparatory Charter School****Independent Accountants' Report on Applying Agreed Upon Procedures**

We have performed the procedures identified below, which were agreed to by the management of Middle Village Preparatory Charter School (the "Charter School") and the New York State Education Department solely to assist the specified parties in evaluating the School's assertion to the New York State Education Department ("NYSED") (the Specified Parties) that it has maintained compliance with the requirements of the Charter School Program ("CSP"), CSP grant and Federal and NYSED guidelines in managing the CSP grant for the year ended June 30, 2015.

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

The procedures we performed and the related results are as follows:

Procedure #1: We obtained the detail of expenditures incurred for the period under review relating to the CSP grant from the Charter School's accounting software and reconciled it to the grant revenue recorded by the Charter School.

Result: We obtained a copy of the Charter School's detail of expenditures and noted that it reconciled to the CSP grant revenue recorded by the Charter School. No differences were noted.

Procedure #2: We obtained the NYSED approved CSP grant award information, including the budget and any amendments. We compared the revenues and expenditures with the budget and looked for variances that exceeded 10% or \$1,000, whichever is greater (the threshold which would require a budget modification according to the FS-10A instructions).

Result: We obtained and read the NYSED approved CSP grant agreement and budgets. We compared the revenues and expenditures with the budget and noted that there are no variances that required budget modification.

Procedure #3: We selected a sample of expenditures from the detail obtained in Procedure #1 as follows.

- a. Payroll - We selected 10 items or 10% of the total number of payroll items charged to the grant, whichever is less.
- b. Other expenses - We selected 10 items or 10% of the total number of other than payroll items charged to the grant, whichever is less.

**Board of Trustees**  
**Middle Village Preparatory Charter School**  
Page 2

c. Using the above selected items, we:

- I. Determined if the expenditure was in accordance with the purpose of the grant and that pre-opening expenditures charged to pre-opening periods. (See non-regulatory guidance on the CSP grant at <http://www.p12.nysed.gov/psc/grants.html>)
- II. Determined if the expenditure fell into an approved budget category
- III. Determined if the expenditure was charged to the appropriate fiscal period

Result: We selected expenditure items from the detail of expenditures incurred for the year under review relating to the CSP grant. We selected 1 payroll item charged to the CSP grant because there was only 1 payroll item recorded. We selected 2 other than payroll items charged to CSP grant because there were only 14 items recorded.

For the expenditures selected, we determined that the expenditures appear to be in accordance with the purpose of the grant. We also determined that the expenditures fall into approved budget categories and are charged to the appropriate fiscal period.

Procedure #4: We obtained FS-25 form(s) submitted to NYSED during the period under review and performed the following:

- a. Trace expenditures selected in Procedure #3 to requests for reimbursement. Determined that items requested for reimbursement had previously been expended or were expended within a month following the request for reimbursement. If items have not yet been requested for reimbursement, inquired of responsible charter school officials as to the plan for requesting reimbursement, and determine if a receivable is recorded, if appropriate.
- b. If FS-25 forms included amounts on Line 4 (Cash Expenditures Anticipated During Next Month), we selected one FS-25 and determined if funds were expended within 1 month following the date of the request.

Result: We obtained the FS-25 forms submitted to NYSED for the year ended June 30, 2015 and determined that items requested for reimbursement had previously been expended by tracing expenditures selected in procedure 3 to the request for reimbursement. We inquired about items that have not yet been requested for reimbursements and determined that the Charter School has no pending request for reimbursements and that a receivable is not necessary to be recorded. We scanned the FS-25 forms submitted to NYSED and determined that there were no funds listed as cash expenditures anticipated during next month.

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

**Board of Trustees**  
**Middle Village Preparatory Charter School**  
Page 3

This report is intended solely for the information and use of the Board of Trustees and management of Middle Village Preparatory Charter School and the New York State Education Department, and it is not intended to be and should not be used by anyone other than the specified parties.

*O'Connor Davies, LLP*

October 15, 2015

## **Independent Auditors' Report**

**Board of Trustees  
Middle Village Preparatory Charter School**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Middle Village Preparatory Charter School, which comprise the statements of financial position as of June 30, 2015, and 2014, and the related statements of activities and cash flows for the year ended June 30, 2015 and for the period January 1, 2013 (commencement of operations) through June 30, 2014, 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 Middle Village Preparatory Charter School as of June 30, 2015 and 2014 and the changes in its net assets and its cash flows for the year ended June 30, 2015 and for the period January 1, 2013 (commencement of operations) through June 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

***Supplemental Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2015 on our consideration of Middle Village Preparatory Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Middle Village Preparatory Charter School's internal control over financial reporting and compliance.

*O'Connor Davies, LLP*

October 15, 2015

## Middle Village Preparatory Charter School

### Statements of Financial Position

	June 30,	
	2015	2014
<b>ASSETS</b>		
Cash	\$ 430,210	\$ 170,362
Grants and accounts receivable	102,920	113,034
Prepaid expenses and other assets	33,958	11,599
Restricted cash	50,001	25,000
Property and equipment, net	<u>894,081</u>	<u>742,096</u>
	<u>\$ 1,511,170</u>	<u>\$ 1,062,091</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Accounts payable and accrued expenses	\$ 267,394	\$ 266,090
Line of credit	-	50,000
Loan payable	447,026	409,913
Deferred revenue	<u>2,067</u>	<u>30,774</u>
Total Liabilities	<u>716,487</u>	<u>756,777</u>
Net Assets, Unrestricted	<u>794,683</u>	<u>305,314</u>
	<u>\$ 1,511,170</u>	<u>\$ 1,062,091</u>

Line 1: Relevant Personnel Services Cost (Row)	347050
Line 2: Management and General Cost (Column)	335276
Line 3: Sum of Line 1 and Line 2	682326
Line 4: Year End Per Pupil Count	229
Line 5: Divide Line 3 by the Year End Per Pupil Count	2974

***Thank you.***

# Middle Village Preparatory Charter School

## Statements of Activities

	Year ended June 30, 2015	Period January 1, 2013 (commencement of operations) through June 30, 2014
<b>REVENUE AND SUPPORT</b>		
Public School District -		
State and local per pupil operating revenue	\$ 3,564,279	\$ 1,700,264
Government grants and contracts	190,096	775,390
Other income	<u>164,231</u>	<u>44,209</u>
Total Revenue	<u>3,918,606</u>	<u>2,519,863</u>
 <b>EXPENSES</b>		
Program services	2,978,196	1,782,089
Management and general	<u>451,041</u>	<u>432,460</u>
Total Expenses	<u>3,429,237</u>	<u>2,214,549</u>
 Change in Net Assets	489,369	305,314
 <b>NET ASSETS, UNRESTRICTED</b>		
Beginning of period	<u>305,314</u>	<u>-</u>
 End of period	<u>\$ 794,683</u>	<u>\$ 305,314</u>

See notes to financial statements

# Middle Village Preparatory Charter School

## Statements of Cash Flows

	Year ended June 30, 2015	Period January 1, 2013 (commencement of operations) through June 30, 2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from per pupil operating revenue and government grants and contracts	\$ 3,735,782	\$ 2,393,394
Other income	164,231	44,209
Total Cash Received	<u>3,900,013</u>	<u>2,437,603</u>
Cash paid for payroll and benefits	1,527,078	862,912
Cash paid for interest	1,075	
Cash paid to vendors	1,663,964	923,404
Total Cash Paid	<u>3,192,117</u>	<u>1,786,316</u>
Net Cash from Operating Activities	<u>707,896</u>	<u>651,287</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(410,160)	(915,838)
Increase to restricted cash	<u>(25,001)</u>	<u>(25,000)</u>
Net Cash from Investing Activities	<u>(435,161)</u>	<u>(940,838)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowings from line of credit	-	100,000
Payments on line of credit	(50,000)	(50,000)
Borrowings on loan payable	127,114	409,913
Payments on loan payable	<u>(90,001)</u>	<u>-</u>
Net Cash from Financing Activities	<u>(12,887)</u>	<u>459,913</u>
Net Change in Cash	259,848	170,362
<b>CASH</b>		
Beginning of period	<u>170,362</u>	<u>-</u>
End of period	<u>\$ 430,210</u>	<u>\$ 170,362</u>
<b>RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 489,369	\$ 305,314
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	258,175	173,742
Change in operating assets and liabilities		
Grants and accounts receivable	10,114	(113,034)
Prepaid expenses and other assets	(22,359)	(11,599)
Accounts payable and accrued expenses	1,304	266,090
Deferred revenue	<u>(28,707)</u>	<u>30,774</u>
Net Cash from Operating Activities	<u>\$ 707,896</u>	<u>\$ 651,287</u>

See notes to financial statements

## **Middle Village Preparatory Charter School**

### **Notes to Financial Statements**

June 30, 2015 and 2014

#### **1. Organization and Tax Status**

Middle Village Preparatory Charter School (the "School") is a public charter school that prepares students with the academic skills, strength of character and social and emotional well-being to excel in high school and college, to lead in their communities and to realize their best possible selves.

The School operates in Middle Village, New York. On January 1, 2013, the Board of Regents of the University of the State of New York granted the School a provisional charter valid for a term of five years and renewable upon expiration. The school opened with its first academic year in the fall of 2013 with sixth grade, and will add a grade each year until it serves sixth through eighth grade.

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The School's primary sources of income are from per pupil tuition and other government funding.

#### **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 contingencies, if any, at the date of the financial statements, and the reported amounts of support and revenue and expenses during the period then ended. Actual results could differ from those estimates.

##### ***Restricted Cash***

Included in restricted cash is an escrow fund of \$50,001 as of June 30, 2015 and \$25,000 as of June 30, 2014 to cover debts in the event of the School's dissolution. According to Section 2851(2)(t) of the Charter School Law, the School will maintain no less than \$75,000 in an escrow account. The escrow account will be no less than \$25,000 by April 1 of year 1 (June 30, 2014) of the School's operation. By April 1 of year 2 (June 30, 2015), the balance will be no less than \$50,000, and by April 1, of year 3 (June 30, 2016) it will be no less than \$75,000.

##### ***Property and Equipment***

Property and equipment is recorded at cost. Additions and improvements or betterments in excess of \$1,000 with an estimated useful life of more than one year are capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the estimated useful life of the asset or term of the related lease.

## **Middle Village Preparatory Charter School**

### **Notes to Financial Statements**

June 30, 2015 and 2014

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

### ***Property and Equipment (continued)***

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized at June 30, 2015 and 2014.

### ***Presentation of Net Assets***

The net assets of the School and changes therein are classified as unrestricted, temporarily restricted and permanently restricted based on the existence or absence of donor-imposed restrictions. Unrestricted net assets are those that are not subject to donor-imposed stipulations. Temporarily restricted net assets represent contributions with donor-imposed restrictions that have not yet been satisfied or are time restricted. When a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Permanently restricted net assets are those which are established by donor gifts to provide a permanent endowment. There were no temporarily or permanently restricted net assets at June 30, 2015 and 2014.

### ***Revenue Recognition***

Revenue from state and local governments under the charter agreement is based on the number of students enrolled and recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts is recognized by the School when qualifying expenditures are incurred. Funds received in advance for which qualifying expenditures have not been incurred are reflected as deferred revenue in the accompanying statement of financial position.

The School follows U.S. GAAP guidance on accounting for contributions received and contributions made. Accordingly, contributed assets are recorded at fair value at date of donation. Services are recognized as revenue and assets or expenses at fair value if those services (a) create or enhance nonfinancial assets, (b) would typically need to be purchased by the School if they had not been provided by contribution or (c) require specialized skills and are provided by individuals with those skills.

A number of volunteers have made a contribution of their time to the School to develop its programs and to serve on the School's board of trustees. The value of such contributed time is not reflected in these financial statements because it does not meet the criteria for recognition.

## **Middle Village Preparatory Charter School**

Notes to Financial Statements  
June 30, 2015 and 2014

### **3. Summary of Significant Accounting Policies (*continued*)**

#### ***Functional Expenses***

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications based upon benefits received.

Expenses are classified according to the functional categories for which they are incurred, as follows:

General Education Program Services – represents expenses directly associated with general education.

Special Education Program Services – represents expenses directly associated with special education for certain students requiring additional attention and guidance.

Management and General – represents expenses related to the overall administration and operation of the School that are not associated with any education services or fundraising.

#### ***Marketing and Recruitment***

Marketing and recruitment costs are expensed as incurred for staff and student recruitment. Marketing and recruitment costs for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014 was \$16,029 and \$18,742.

#### ***Operating Leases***

Operating leases are classified in accordance with the terms of the underlying agreements. Operating lease payments are charged to rental expense. Rent expense is recorded on a straight-line basis. Deferred rent is recorded when there are material differences between the fixed payment and the rent expense.

#### ***Accounting For Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only when they 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 subject to examination by applicable taxing authorities since inception in 2013.

#### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through October 15, 2015, which is the date that the financial statement was available to be issued.

## Middle Village Preparatory Charter School

### Notes to Financial Statements

June 30, 2015 and 2014

#### 3. Concentration of Credit Risk and Revenue

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits.

The School receives a majority of its revenues from the New York State Education Department through the Charter Schools Institute of the State of New York. The Charter Schools Institute of the State of New York provides general operating support to the School based upon the location and the number of students enrolled. Per pupil general education and special education support provided to the School totaled \$3,564,279 and \$1,700,264 for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014. The School is dependent upon this level of funding in order to continue its operations.

The School entered into contractual arrangements with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund, because management does not believe that there are any liabilities to be recorded.

#### 4. Grants and Accounts Receivable

Grants and accounts receivable are deemed to be fully collectible by management and consist of the following at June 30:

	<u>2015</u>	<u>2014</u>
State	<u>\$ 102,920</u>	<u>\$ 113,034</u>

#### 5. Property and Equipment, Net

Property and equipment consist of the following at June 30:

	<u>2015</u>	<u>2014</u>	<u>Estimated Useful Lives</u>
Computers and other equipment	\$ 381,653	\$ 225,778	3
Furniture and fixtures	250,875	179,577	7
Leasehold improvements	<u>693,470</u>	<u>510,483</u>	5
	1,325,998	915,838	
Accumulated depreciation and amortization	<u>(431,917)</u>	<u>(173,742)</u>	
	<u>\$ 894,081</u>	<u>\$ 742,096</u>	

## **Middle Village Preparatory Charter School**

### **Notes to Financial Statements**

June 30, 2015 and 2014

#### **6. Line of Credit**

The School entered into a line of credit with Victory Education Partners ("VEP") in the amount of \$150,000 with interest at the rate of 3% per annum, compounded monthly, payable within the first or second year of operation. The line of credit had an outstanding balance of \$50,000 at June 30, 2014 and was fully repaid as of June 30, 2015. Interest expense for the year ended June 30, 2015 and for the eighteen month period ended June 30, 2014 was \$3,298 and \$1,075.

#### **7. Loan Payable**

The School has a loan payable of \$447,026 and \$409,913 at June 30, 2015 and 2014 to the lessor for renovations made pursuant to the lease agreement discussed in Note 8. The loan is unsecured and non-interest bearing and is to be paid in full by 2018.

#### **8. Operating leases**

On February 1, 2013, the School entered into a lease agreement for a period of five years and five months terminating on June 30, 2018. The lease may be renewed for an additional five years with the same terms. The rate of rent stays flat without increase during the term of the lease, but, as the space utilization increases, the rent is proportionately increased. The rent for additional space is calculated and charged in proportion to the increase in floor space. The initial base rent per year is \$240,000 rising to \$720,000 during the last period of the lease. Rent expense for the year ended June 30, 2015 and for the period January 1, 2013 to June 30, 2014 was \$480,000 and \$266,667.

Future minimum rental expense for the years ending June 30, based on anticipated square footage space, is as follows:

2016	\$ 720,000
2017	720,000
2018	<u>720,000</u>
	<u>\$ 2,160,000</u>

#### **9. Employee Benefit Plan**

The School maintains a deferred compensation plan for all qualified employees. The School elects to make contributions to the plan on a discretionary basis. For the year ended June 30, 2015 and the eighteen month period ended June 30, 2014, the School contributed \$37,082 and \$21,026 to the plan.

\* \* \* \* \*

**Middle Village Preparatory Charter School**

Supplemental Information

June 30, 2015

**Middle Village Preparatory Charter School**

Schedule of Functional Expenses

For the year ended June 30, 2015

(with summarized totals for the period January 1, 2013 (commencement of operations) through June 30, 2014)

	No. of Positions	2015					2014	
		Program services			Management and General	Total	Total	Total
		Regular Education	Special Education	Total				
	229.425	199.425	30.000					
Personnel Services Costs								
Administrative Staff Personnel	5	\$ 176,326	\$ 45,381	\$ 221,707	\$ 125,343	\$ 125,343	\$ 347,050	\$ 356,686
Instructional Personnel	8	856,936	128,911	985,847	-	-	985,847	444,000
Non-instructional Personnel	-	-	-	-	3,040	3,040	3,040	60,000
Total Salaries and Staff	13	1,033,262	174,292	1,207,554	128,383	128,383	1,335,937	860,686
Fringe benefits and payroll taxes		154,777	26,108	180,885	19,231	19,231	200,116	118,731
Retirement		28,681	4,838	33,519	3,564	3,564	37,083	21,026
Legal service		-	-	-	11,836	11,836	11,836	11,428
Accounting/audit services		-	-	-	68,465	68,465	68,465	68,882
Building and land rent / lease		371,249	62,623	433,872	46,128	46,128	480,000	266,667
Repairs and maintenance		201,957	34,066	236,023	25,093	25,093	261,116	128,617
Insurance		4,781	806	5,587	54,704	54,704	60,291	42,439
Utilities		116,015	19,570	135,585	14,415	14,415	150,000	72,000
Supplies/materials		134,327	22,658	156,985	16,690	16,690	173,675	124,286
Equipment/furnishings		11,415	1,926	13,341	1,418	1,418	14,759	11,853
Staff development		4,671	788	5,459	580	580	6,039	13,793
Marketing/recruitment		12,397	2,091	14,488	1,540	1,540	16,028	18,742
Technology		4,023	679	4,702	500	500	5,202	4,312
Food service		89,033	15,018	104,051	11,062	11,062	115,113	72,861
Student services		114,778	19,361	134,139	14,261	14,261	148,400	98,553
Office expense		17,521	2,955	20,476	2,177	2,177	22,653	35,325
Depreciation and amortization		199,682	33,683	233,365	24,811	24,811	258,176	173,742
Other		49,770	8,395	58,165	6,183	6,183	64,348	70,606
Total Expenses		\$ 2,548,339	\$ 429,857	\$ 2,978,196	\$ 451,041	\$ 451,041	\$ 3,429,237	\$ 2,214,549

**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  
Middle Village 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 Middle Village Preparatory Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 15, 2015.

**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 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.

**Middle Village Preparatory Charter School**

Financial Statements

June 30, 2015 and 2014

### **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*.

Additional matters were communicated to management in a separate letter.

### **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.

*O'Connor Davies, LLP*

October 15, 2015



# Audited Financial Statement Checklist

Last updated: 10/28/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	No
CSP Agreed Upon Procedures (if applicable)	Yes
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Not Applicable

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	Not Applicable
CSP Agreed Upon Procedures Report	No
Management Letter	No

**Thank you.**



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

WHERE EVERY CHILD IS OUR...

...MOST VALUED PERSON

October 15, 2015

## BOARD OF TRUSTEES

JOSEPHINE LUME  
CHAIRPERSON

SERPHIN R. MALTESE  
VICE-CHAIRPERSON

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TREASURER

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PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

O'Connor Davies, LLP  
500 Mamaroneck Avenue Suite 301  
Harrison, NY 10528

In connection with your engagement to apply agreed-upon procedures to Middle Village Preparatory Charter School's assertion to New York State Education Department that it has maintained compliance with the requirements of the Charter School Program ("CSP") grant and Federal and New York State Education Department ("NYSED") guidelines in managing the CSP Grant as of June 30, 2015, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We are responsible for the presentation of the Statement of Compliance with the CSP Grant in accordance with Charter School Audit Guide issued by the NYSED,
- 2) As of June 30, 2015, the Charter School is presented in accordance with the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 3) We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
- 4) We have disclosed to you all known matters contradicting the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 5) There have been no communications from regulatory agencies, internal auditors, and other independent practitioners or consultants relating to the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant, including communications received between June 30, 2015 and October 15, 2015.
- 6) We have made available to you all information that we believe is relevant to the requirements of the CSP Grant and Federal and NYSED guidelines for managing the CSP Grant.
- 7) We have responded fully to all inquiries made to us by you during the engagement.
- 8) No events have occurred subsequent to June 30, 2015 that would require adjustment to or modification of the requirements of the CSP Grant and Federal NYSED guidelines for managing the CSP Grant.

Signature

Board Chairperson

Signature

Director of Operations



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

WHERE EVERY CHILD IS OUR...

...MOST VALUED PERSON

October 15, 2015

## BOARD OF TRUSTEES

JOSEPHINE LUME  
CHAIRPERSON

SERPHIN R. MALTESE  
VICE-CHAIRPERSON

MARGARET OGNIBENE  
TREASURER

ROSEMARY DEGLINNARO  
SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

O'Connor Davies LLP  
500 Mamaroneck Ave, Suite 301  
Harrison, NY 10528

This representation letter is provided in connection with your audit of the financial statements of Middle Village Preparatory Charter School ("MVP"), which comprise the statements of financial position as of June 30, 2015 and 2014. The related statements of activities and cash flows for the year ended June 2015 and period ending January 1, 2013 (commencement of operation) through June 30, 2014 and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Certain representations in this letter are described as being limited to mailers that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Expenditures of federal awards were below the \$500,000 threshold for the year ended June 30, 2015 and period January 1, 2013 (commencement of operations) through June 30, 2014 periods and we were not required to have an audit in accordance with OMB Circular A-133.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter, the following representations made to you during your audits:

### Our Responsibilities

We acknowledge that we have fulfilled our responsibilities for:

- The preparation and fair presentation of the financial statements in accordance with US GAAP
- 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; and
- The design, implementation, and maintenance of internal control to prevent and detect fraud.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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## BOARD OF TRUSTEES

---

JOSEPHINE LUME  
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MARGARET OGNIBENE  
TREASURER

ROSEMARY DeGENNARO  
SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

---

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

- We understand that the term "fraud" refers to intentional acts by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements. Two types of intentional misstatements are relevant to your audit - misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Fraudulent financial reporting involves intentional misstatements, including omissions of amounts or disclosures in financial statements to deceive financial statement users. Misappropriation of assets involves the theft of an entity's assets.
- We are further responsible for reviewing, accepting and processing the standard, adjusting, or correcting journal entries that you proposed during the course of your engagement. We confirm that we designated a suitably qualified individual who understands the nature and impact of the proposed entries to the financial statements, and we accept responsibility for the proposed entries that we authorized and processed.
- We acknowledge our responsibility for presenting the schedule of functional expenses ("supplementary information") in accordance with US GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with US GAAP. We have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

## Financial Statements

The financial statements referred to above are fairly presented in conformity with US GAAP and include all disclosures necessary for such fair presentation. In that connection, we specifically confirm that:

MVP's accounting policies, and the practices and methods followed in applying them, are appropriate and are as disclosed in the financial statements.

There have been no changes during the period audited in MVP's accounting policies and practices.

All material transactions have been recorded in the accounting records and are reflected in the financial statements.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

## BOARD OF TRUSTEES

JOSEPHINE LUME  
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VICE-CHAIRPERSON

MARGARET OGNIBENE  
TREASURER

ROSEMARY DEGENNARO  
SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

The following, where they exist, have been appropriately disclosed to you and accounted for and/or disclosed in the financial statements in accordance with the requirements of US GAAP:

- The identity of all related parties and related party relationships and transactions.
- Material concentrations. We understand that concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.
- Guarantees, whether written or oral, under which MVP is contingently liable, including guarantee contracts and indemnification agreements.
- The effects of all known, actual, possible, pending or threatened litigation, claims, and assessments.

MVP does not have any uncertain tax positions that require disclosure or recognition in the financial statements.

We are in agreement with the adjusting journal entries you have proposed and they have been posted to MVP's accounts.

## Information Provided

We have provided you with:

- Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- Access to all minutes of the meetings of the board of trustees.
- Additional information that you have requested from us for the purpose of the audit
- Unrestricted access to persons within MVP from whom you determined it necessary to obtain audit evidence



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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## BOARD OF TRUSTEES

---

JOSEPHINE LUME  
CHAIRPERSON

SERPHIN R. MALTESE  
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TREASURER

ROSEMARY DEGENNARO  
SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

---

RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

We have disclosed to you our assessment of the risk that the financial statements materially misstated as a result of fraud.

There are no deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect MVP's ability to initiate, authorize, record, process, and report financial data reliably in accordance with US GAAP.

We have no knowledge of any fraud or suspected fraud that affects MVP's and involves:

- Management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting MVP's financial statements communicated by employees, former employees, regulators, or others.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

MVP has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.



# MIDDLE VILLAGE PREPARATORY CHARTER SCHOOL

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## BOARD OF TRUSTEES

---

JOSEPHINE LUME  
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VICE CHAIRPERSON

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SECRETARY

MAUREEN CAMPBELL

KAIKO HAYES

DEBBIE KUEBER

MICHAEL MICHEL

LAURA O'GORMAN

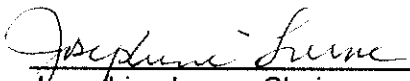
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RONALD RIVERA  
PRINCIPAL

CHRISTIAN QUEZADA  
DIRECTOR OF OPERATIONS

MVP is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize MVP's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

We have a reasonable basis for the allocation of functional expenses.

  
Josephine Lume, Chairperson

  
Christian Quezada, Director of Operations

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, September 15, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/e8a45a9796712f5998>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Michael	Michel

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: founder/liason
- 

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

No

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

No

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

No

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

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Christ the King Continuing Education	Landlord	\$480,000.00	Trustee, Michael Michel	Recused self from voting to adopt a lease with CTKCE or any other facilities matters
2					
3					
4					
5					

Signature of Trustee



**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, September 15, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/e677413cbdd692f73>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Kaiko	Hayes

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

### 5. \*E-mail Address:

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

*(No response)*

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

*No*

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

No

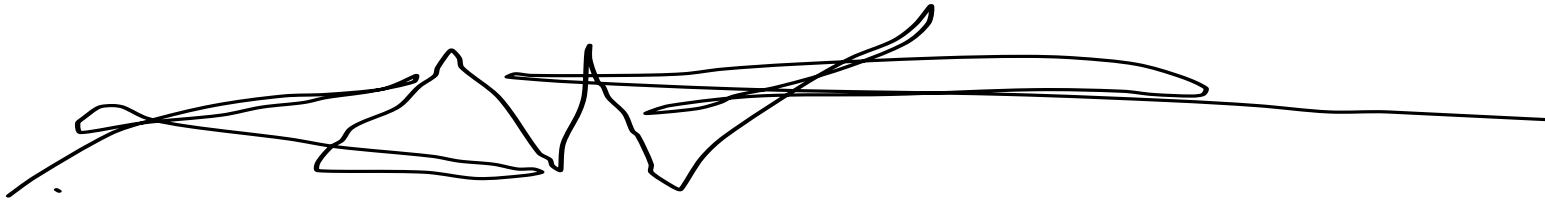
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, September 15, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/4899abcf5b5c9f7643>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Maureen	Campbell

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

### 5. \*E-mail Address:

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

*(No response)*

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

*No*

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

No

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

(No response)

11a. 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 held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered Yes to Question 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s) of Transactions	Nature of Financial Interest/Transaction	Steps Taken to Avoid Conflict of Interest (e.g., did not vote, did not participate in discussion)	Name of Person Holding Interest and Relationship to You
1			
2			
3			
4			
5			

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

No

Signature of Trustee

Thank you.

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, September 16, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/02983ffb839cc69808>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Rosemary	DeGennaro

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

### 5. \*E-mail Address:

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Secretary
- 

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

*No*

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

No

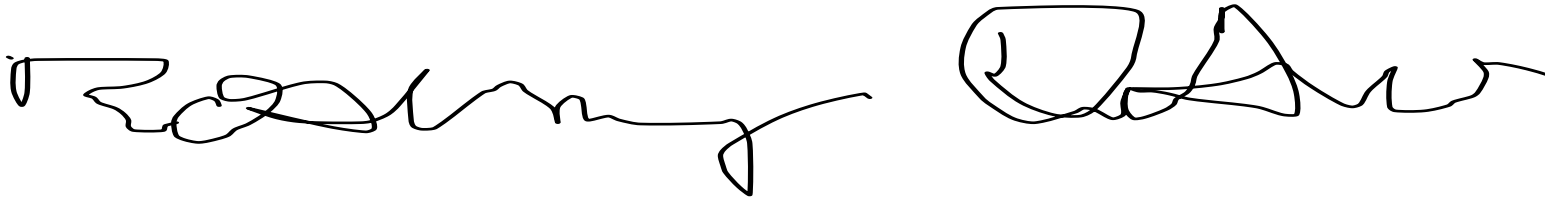
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature is on the left, starting with a vertical line and a loop, followed by a series of connected loops and a long horizontal stroke. The second signature is on the right, starting with a large, bold loop, followed by a series of connected loops and a long horizontal stroke.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, September 21, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/5d3c291c6f34252c9c>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Josephine	Lume

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Chair/President
- 

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

*No*

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read 'J. Lee', is written on the line for the trustee's signature.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, October 30, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/09080ca5fa48c2a0f5>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Margaret	Ognibene

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

### 5. \*E-mail Address:

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Treasurer
- 

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "J. J. [unclear]", written across the line.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Saturday, October 31, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/72897676db93d0fbd>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Deborah	Kueber

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	11

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

### 5. \*E-mail Address:

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*MIDDLE VILLAGE PREPARATORY CS (SUNY TRUSTEES) 342400861048*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...
- 

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "D. Kneen", written on a light gray background.

**Thank you.**