

# I. SCHOOL INFORMATION AND COVER PAGE

Created Thursday, June 27, 2013

Updated Thursday, August 01, 2013

## Page 1

### 1. SCHOOL NAME

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

342900860821 MERRICK ACADEMY-QUEENS PUBLIC CS

### 2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

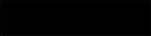
### 3. DISTRICT / CSD OF LOCATION

NYC CSD 29

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
207-01 Jamaica Avenue, Queens Village, New York 11428	718-479-3753	718-479-8108	

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

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES   Contact Name	Tonya Johnson
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES   Title	Principal
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES   Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

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

### 6. DATE OF INITIAL CHARTER

2000-04-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2001-09-01 00:00:00

### 8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2012-13 (as reported on BEDS Day)

(as reported on BEDS Day)

**9. GRADES SERVED IN SCHOOL YEAR 2012-13**

Check all that apply

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 K

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 1

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 2

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 3

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 4

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

Yes/No	Name of CMO/EMO
No	

## 11. FACILITIES

Will the School maintain or operate multiple sites?

Yes, 2 sites

## 12. SCHOOL SITES

Please list the sites where the school will operate in 2013-14.

	Physical Address	Phone Number	District/C SD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	207-01 Jamaica Avenue, Queens Village, New York 11428	718-479-3753	CSD 29	K-6	Yes	Own
Site 2	136-42 219th St. Springfield Gardens, NY 11413	718-479-3753	CSD 29	K-6	Yes	Own
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	Tonya Johnson	[REDACTED]		[REDACTED]
Operational Leader	Traci Powell	[REDACTED]		[REDACTED]
Compliance Contact				
Complaint Contact				

12b. Please provide the contact information for Site 2.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Tonya Johnson	[REDACTED]		[REDACTED]
Operational Leader	Traci Powell	[REDACTED]		[REDACTED]
Compliance Contact				
Complaint Contact				

14. Were there any revisions to the school's charter during the 2012-2013 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

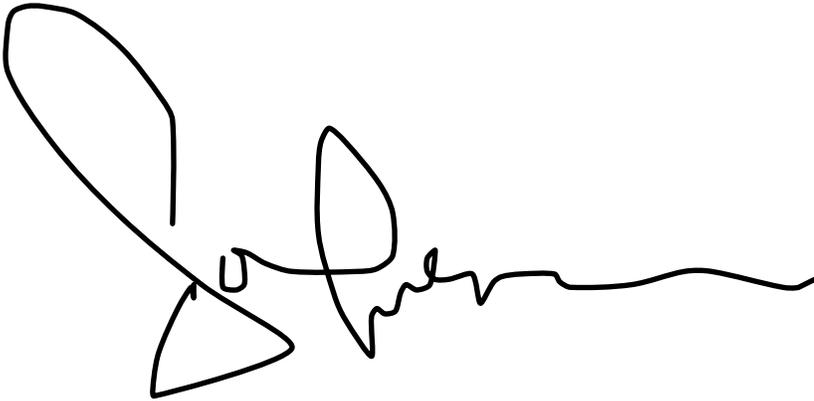
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in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

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• Yes

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Signature, Head of Charter School

A handwritten signature in black ink, consisting of several large, overlapping loops and a long, wavy tail.

Signature, President of the Board of Trustees

Thank you.

**MERRICK ACADEMY – A QUEENS  
PUBLIC CHARTER SCHOOL**

**2012-13 ACCOUNTABILITY PLAN  
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September, 16 2013

By Tonya Johnson, Principal

207-01 Jamaica Avenue  
Queens Village, NY 11428  
718-479-3753

Tonya Johnson, Director of Curriculum and Instruction, prepared this 2012-13 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Gerald Karikari, Esq.	Board Chair
Greg Hanton	Board Member; Finance Committee
Marc A. Titus	Board Member
Mavis Smook	Board Member; Academics Committee
Michael Zampella	Board Member; Human Resources and Operations Committees
Monica Perry	Board Member

**Tonya Johnson served as the Director of Curriculum and Instruction since 2012. Currently she has been named the principal of the school.**

## INTRODUCTION

The Merrick Academy – Queens Public Charter School was approved by the State University of New York Board of Trustees in June of 2000. Situated in District 29 in Queens Village, New York City, the school opened in September 2000 with an enrollment of 121 in grades K - 2 and enrolled 490 students as of BEDS day for the 2012-13 school year in grades K-6.

The mission of Merrick Academy is to become one of the finest public schools in America. The Academy is built on the philosophy that all children can learn and the Academy ensures that all students meet or exceed New York State performance standards.

The focus of the Academy is on the core skills of reading, language and mathematics. The Academy is organized to provide an extended day, a high degree of individualized instruction and an innovative research-based academic curriculum.

### School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	Total
2009-10	75	77	81	76	77	71	39	496
2010-11	73	76	76	77	74	68	47	491
2011-12	78	80	78	77	78	68	40	499
2012-13	100	71	72	77	74	75	21	490

## ENGLISH LANGUAGE ARTS

### **Goal 1: English Language Arts**

All students enrolled in the Merrick Academy Charter School will become proficient in reading and writing of the English language.

### **Background**

The English Language Arts Program at Merrick Academy Charter School is based on the premise that all children can learn. To ensure that speaking, listening, reading and writing form the basis for the curriculum in the English Language Arts we utilize an instructional framework tailored for grades K-6. The balanced learning approach incorporates research-based literacy programs along with the New York State and Common Core State Standards to ensure that our students are prepared as they progress towards college and career readiness. Teachers at every grade level developed unit maps and lesson plans to implement learning experiences aligned with the Common Core State Standards. Based on their assessment of student readiness and the need to be accountable to benchmark progressions, teachers utilize research-based programs such as the *Scott Foresman's Reading Street*, the *Scholastic Guided Reading* Program, *Balanced Literacy*, *Fountas and Pinnell* systems, *Traits Writing Program*, and Write Source as resources in their balanced learning approach to instruction.

Merrick Academy utilized the DIBELS, RALLY, TERRANOVA ELA (K-3), Fountas and Pinnell, and “in-house” grade level assessments to identify skill gaps and students’ strengths and weaknesses. The administrators and teachers collected and analyzed the data, reviewed current practices, and identified the needs of the school, individual grades and classes, and individual students to develop action plans to address the gaps and describe the appropriate methods of intervention. The National Urban Alliance supported the school’s instructional program and focused their work on learning, teaching and student retention of material. The NUA professional development was delivered monthly through a pedagogical flow map that provided teachers with explicit instructional strategies in the teaching of phonics, comprehension, fluency, writing strategies, and vocabulary development. Teachers also received professional development during grade meetings, after school in balanced literacy, content area reading, and small group instruction. The teachers attended a four day Summer Institute with the National Urban Alliance in Minneapolis, Minnesota. This institute provided administrators and teachers with pedagogical and leadership practices focused on high intellectual performance for all students, especially students challenged by poverty, by ensuring equality in achieving the goals of the Common Core State Standards.

### **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.<sup>1</sup>

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<sup>1</sup> Because of the state’s new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous years using the state’s published results for scoring at proficiency.

## Method

The school administered the New York State Testing Program English language arts assessment to students in third through sixth grades in April 2013. 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.

**2012-13 State English Language Arts Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>2</sup>			Total Enrolled
		IEP	ELL	Absent	
3	72	0	0	0	72
4	72	0	0	0	72
5	73	0	0	0	73
6	19	0	0	0	19
All	236	0	0	0	236

## Results

The following table presents the English Language Arts test results for all students and for those enrolled in at least their second year in 3<sup>rd</sup> through 6<sup>th</sup> grades. Overall, 24.7% of students enrolled in at least their second year achieved a level of proficiency.

**Performance on 2012-13 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	Number Tested	Percent	Number Tested
3	36.1%	72	37.7%	61
4	22.2%	72	20.3%	64
5	20.6%	73	20.9%	67

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<sup>2</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.

6	10.5%	19	10.5%	19
All	<b>25.0%</b>	236	<b>24.7%</b>	211

## Evaluation

For 2012-13, Merrick Academy did not meet the absolute measure for ELA proficiency. Overall, 24.7% of students in at least their second year scored at or above a Standard 3. The school fell short of its goal of 75% by 50.3 percentage points.

The Common Core State Standards and instructional shifts demanded that students engage in rigorous opportunities to read and comprehend text and literature of various genres. For these rigorous demands, teachers met in grade teams to review data periodically and plan small group intervention lessons. In addition, the school wide schedule was adjusted to ensure that all students received small group instruction that focused on specific needs derived from the data. An afterschool program and Saturday institute targeted students in grades 3-6. The administration and staff created and hosted a Saturday English Language Arts carnival that engaged students in grades 3-6 in fun, focused reading skills and strategies. The RALLY assessment provided information that was used to track progress and identify skill gaps. The teachers tailored lessons for whole group and small group instruction and re-teaching. The administration team reviewed the literacy framework for grades 3-6 mid-year and included an additional ELA period of instruction.

## Additional Evidence

From the 2010-11 to 2011-12 school year, Merrick Academy showed an overall improvement in the percentage of students achieving proficiency on the ELA exams. In 2012-13, there was a large drop in this percentage reflecting the state wide drop in scores related to the introduction of common core standards in state assessments.

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

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2010-11		2011-12		2012-13	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	54.7%	64	53.1%	64	37.7%	61
4	50.0%	68	57.4%	68	20.3%	64
5	44.1%	59	67.6%	68	20.9%	67
6	47.8%	47	55.0%	40	10.5%	19
All	<b>49.4%</b>	237	<b>58.8%</b>	240	<b>24.7%</b>	211

## Goal 1: Absolute Measure

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

**Method**

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

**Results**

Merrick Academy achieved an aggregate PI score of 99 in ELA for the 2012-13 school year.

**English Language Arts 2012-13 Performance Level Index (PLI)**

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	26	49	21	4

$$\begin{array}{rccccccccc}
 \text{PI} & = & 49 & + & 21 & + & 4 & = & 74 \\
 & & & & 21 & + & 4 & = & \underline{25} \\
 & & & & & & \text{PLI} & = & 99
 \end{array}$$

**Evaluation**

*The State Education Department has not recalibrated the AMO to align with the new English Language Arts 3-8 testing program*

*Leave Blank*

**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**

<sup>3</sup> In contrast to SED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

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>4</sup>

## Results

The chart below reports the results of this year’s assessment of students who were enrolled in at least their second year as compared to all tested students in the surrounding public school district (CSD 29). Merrick Academy’s aggregate percentage of students at proficiency was 24.7% while the local district’s percentage was 23.9%.

**2012-13 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 <sup>5</sup>	
	Percent	Number Tested	Percent	Number Tested
3	37.7%	61	28.2%	2510
4	20.3%	64	26.5%	2502
5	20.9%	67	25.4%	2579
6	10.5%	19	15.1%	2405
All	<b>24.7%</b>	211	<b>23.9%</b>	9996

## Evaluation

This measure was met. Overall, Merrick Academy exceeded the local district by 0.8 percentage points. The third grade class excelled in comparison to the local district. Their passing percentage was a full 9.5 percentage points higher. The three older grades all performed worse than the surrounding school district, but generally by a small difference of approximately five percentage points.

## Additional Evidence

In addition to outperforming the local district in 2012-13, Merrick has outperformed District 29 for each of the past three years.

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

<sup>4</sup> Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

<sup>5</sup> The local district refers to Queen’s District 29 throughout this report.

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2010-11		2011-12		2012-13	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	54.7%	48.1%	53.1%	49.7%	37.7%	28.2%
4	50.0%	50.6%	57.4%	57.4%	20.3%	26.5%
5	44.1%	45.2%	67.6%	59.6%	20.9%	25.4%
6	47.8%	37.7%	55.0%	49.7%	10.5%	15.1%
All	<b>49.4%</b>	<b>45.5%</b>	<b>58.8%</b>	<b>54.2%</b>	<b>24.7%</b>	<b>23.9%</b>

### Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.<sup>6</sup>

### Method

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

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2012-13 analysis is not yet available. This report contains 2011-12 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

### Results

Merrick Academy achieved an aggregate Effect Size of 0.39 in 2012-13. All grades under consideration achieved a positive effect size.

### **2011-12 English Language Arts Comparative Performance by Grade Level**

<sup>6</sup> The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2012-13. Schools should report previous year's results using reported free-lunch statistics.

Grade	Percent Eligible for Free Lunch	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		77	53.2	51.8	1.4	0.10
4		78	57.7	55.7	2.0	0.14
5		68	67.6	53.7	13.9	0.99
6		40	55.0	49.5	5.5	0.39
7						
8						
All	53.2%	263	58.5	53.1	5.4	0.39

<b>School's Overall Comparative Performance:</b>
<i>Higher than expected to a small degree</i>

### Evaluation

The school met the measure. Merrick Academy's aggregate Effect Size exceeded 0.30 translating to a comparative performance that was higher than expected to a small degree. The third and fourth grades achieved a positive Effect Size that was below the 0.30. The fifth and sixth grades achieved a positive effect size greater than the 0.30 threshold.

### Additional Evidence

Merrick Academy has improved its performance compared to similar schools statewide in 2012-13. In the previous two years, the school achieved a negative or small positive effect size and has been able to improve this year to a level that was slightly higher than expected.

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

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2009-10	3-6	47.6%	263	53.6%	51.8%	0.16
2010-11	3-6	48.0%	262	47.7%	53.0%	-0.37
2011-12	3-6	53.2%	263	58.5%	53.1%	0.39

### Goal 1: Growth Measure<sup>7</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

<sup>7</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

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 2012-13 and also have a state exam score in 2011-12 including students who were retained in the same grade. Students with the same 2011-12 scores are ranked by their 2012-13 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

*The State Education Department has not yet reported schools' mean growth percentiles for the 2012-13 school year.<sup>8</sup>*

**Results**

*Leave Blank*

**Summary of the English Language Arts Goal**

Merrick Academy achieved two of its three measures for its ELA goal still applicable from its accountability plan. The school did outperform the local school district and also exceeded its expected performance by an effect size of more than 0.3. However, the expected decline in scores at Merrick Academy, consistent with other schools across the state, has meant that the school did not achieve the first absolute measure of 75% proficiency.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
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.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	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 2011-12 school district results.)	Achieved

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<sup>8</sup> See the Guidelines.

Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	N/A
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**Action Plan**

**Curriculum**

- Teachers in grades K-6 will utilize the ENGAGENY lessons, materials and resources to complement the balanced literacy approach.
- Grades K-2 will use the Wilson FUNdations program to support instruction in the teaching of phonics.
- Lesson plans were refined to address the Common Core Standard alignment and to ensure that students are making benchmark progress.
- Additional fiction and nonfiction texts were purchased as recommended by ENGAGENY.
- Technology will be better utilized to support instruction and accommodate diverse learners.

**Instruction**

- National Urban Alliance will continue to support teachers in the development of instructional practices and pedagogy that will impact student achievement. The Summer Institute provided teachers with pedagogical and teaching strategies to strengthen students’ critical skills.
- Additional staff was identified and hired to support literacy in grades K-6.
- Students will read, comprehend and respond to authentic nonfiction texts within units of studies and engage in rigorous tasks and discussions.

**Assessment**

- Merrick Academy will continue to utilize DIBELS and the Fountas and Pinnell Systems to track student’s progress and respond through action planning.
- The school will also utilize the Victory Interim Assessment Platform for English Language Arts that is aligned to the Common Core state Standards.
- Merrick Academy will continue to use the Fountas and Pinnell Benchmark system to determine instructional and independent reading levels of students and provide intervention using a guided model.

**Professional Development**

- The pre service sessions introduced teachers to revised instructional frameworks and workshops on strategies that will increase student proficiency in ELA.
- Teachers in grades K-2 received training in the implementation of the Wilson FUNdations programs

## MATHEMATICS

### Goal 1: Mathematics

All students at the school will demonstrate competency in the understanding and application of mathematics computation and problem solving.

### Background

The school's mathematics curriculum is conducted using a balanced math approach which includes: student-centered concept development through the use of manipulative and math games; number sense activities; problem solving experiences; standardized as well as performance-based assessments; and opportunities for students to communicate their thinking and justify their answers. The program is supplemented with interesting reading materials pertaining to mathematics.

### Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades 3-8.<sup>9</sup>

### Method

The school administered the New York State Testing Program mathematics assessment to students in third through sixth grades in April 2013. 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.

**2012-13 State Mathematics Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>10</sup>			Total Enrolled
		IEP	ELL	Absent	
3	72	0	0	0	72
4	72	0	0	0	72
5	73	0	0	0	73
6	19	0	0	0	19
All	236	0	0	0	236

<sup>9</sup> Because of the state's new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous year's using the state's published results for scoring at proficiency.

<sup>10</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.

## Results

### Performance on 2012-13 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	Number Tested	Percent	Number Tested
3	31.9%	72	34.4%	61
4	34.7%	72	32.8%	64
5	30.1%	73	26.9%	67
6	21.1%	19	21.1%	19
All	<b>31.4%</b>	236	<b>30.3%</b>	211

## Evaluation

For 2012-13, Merrick Academy did not meet the absolute measure for Mathematics proficiency. Overall, only 30.3% of students in at least their second year scored at or above a Standard 3. The school fell short of its goal of 75% by 44.7 percentage points.

The Common Core State Standards and instructional shifts demanded that students engage in rigorous opportunities to develop more real-world applicable skills that they will be able to use in future courses and jobs. This year, for the first time, the third to eighth grade State exams began to assess these abilities.

To prepare for these rigorous demands, teachers met in grade teams to review data periodically and plan small group intervention lessons. In addition, the school wide schedule was adjusted to ensure that all students received small group instruction that focused on specific needs derived from the data. An afterschool program and Saturday institute targeted students in grades 3-6. The RALLY assessment provided information that was used to track progress and identify skill gaps. The teachers tailored lesson for whole group and small group instruction and re-teaching. The administration team reviewed the math framework for grades 3-6 mid-year and included an additional math periods of instruction.

## Additional Evidence

From the 2010-11 to 2011-12 school years, Merrick Academy showed an overall improvement in the percentage of students achieving proficiency on the Mathematics exams. In 2012-13, there was

a large drop in this percentage reflecting the state wide drop in scores related to the introduction of common core standards in state assessments.

### Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2010-11		2011-12		2012-13	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	55.2%	64	59.4%	64	34.4%	61
4	69.0%	69	70.6%	68	32.8%	64
5	55.9%	61	86.8%	68	26.9%	67
6	48.9%	47	70.0%	40	21.1%	19
All	<b>58.1%</b>	241	<b>72.1%</b>	240	<b>30.3%</b>	211

#### Goal 1: Absolute Measure

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

#### Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an Annual Measurable Objective (AMO) each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the current year's mathematics AMO. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>11</sup>

#### Results

Merrick Academy achieved an aggregate PI score of 101 in Mathematics for the 2012-13 school year.

#### Mathematics 2012-13 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	27	42	28	4

$$\begin{array}{rcccccc}
 \text{PI} & = & 42 & + & 28 & + & 4 & = & 74 \\
 & & & & 28 & + & 4 & = & \underline{32}
 \end{array}$$

<sup>11</sup> In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

**Evaluation**

*The State Education Department has not recalibrated the AMO to align with the new Mathematics 3-8 testing program*

*Leave Blank*

**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 mathematics exam will be greater than that of all students in the same tested grades in the local school district.

**Method**

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>12</sup>

**Results**

The chart below reports the results of this year’s assessment of students who were enrolled in at least their second year as compared to all tested students in the surrounding public school district (CSD 29). Merrick Academy’s aggregate percentage of students at proficiency was 30.3% while the local district’s percentage was 23.5%.

**2012-13 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	34.4%	61	27.3%	2544
4	32.8%	64	28.1%	2526
5	26.9%	67	20.9%	2603
6	21.1%	19	17.5%	2432
All	<b>30.3%</b>	211	<b>23.5%</b>	10105

<sup>12</sup> Schools can acquire these data when the State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The SED announces the release of the data on its [News Release webpage](#).

## Evaluation

This measure was met. Overall, Merrick Academy exceeded the local district by 6.8 percentage points. All four grades outperformed the grades in the local school district.

## Additional Evidence

In addition to outperforming the local district in 2012-13, Merrick has outperformed District 29 for each of the past three years when comparing school wide passing percentages for mathematics.

### 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					
	2010-11		2011-12		2012-13	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	55.2%	49.4%	59.4%	49.7%	34.4%	27.3%
4	69.0%	56.6%	70.6%	57.4%	32.8%	28.1%
5	55.9%	54.5%	86.8%	59.6%	26.9%	20.9%
6	48.9%	44.8%	70.0%	49.7%	21.1%	17.5%
All	58.1%	51.4%	72.1%	54.2%	<b>30.3%</b>	<b>23.5%</b>

#### Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.<sup>13</sup>

## Method

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

<sup>13</sup> The Institute will begin using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2012-13. Schools should report previous year's results using reported free-lunch statistics.

Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2012-13 analysis is not yet available. This report contains 2011-12 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

**Results**

Merrick Academy achieved an aggregate Effect Size of 0.64 in 2012-13. All grades under consideration achieved a positive effect size.

**2011-12 Mathematics Comparative Performance by Grade Level**

Grade	Percent Eligible for Free Lunch	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		77	62.3	57.9	4.4	0.28
4		78	71.8	66.1	5.7	0.38
5		68	86.8	63.7	23.1	1.40
6		40	70.0	59.7	10.3	0.56
7						
8						
All	53.2%	263	72.6	62.1	10.5	0.64

<b>School’s Overall Comparative Performance:</b>
<b>Higher than expected to a medium degree</b>

**Evaluation**

The school met the measure. Merrick Academy’s aggregate Effect Size exceeded 0.30 translating to a comparative performance that was higher than expected to a medium degree. Every grade except the third exceeded the threshold of 0.30, and the third grade was extremely close to this level as well.

**Additional Evidence**

Merrick Academy has greatly improved its performance compared to similar schools statewide in 2012-13. After a dip in performance in the 2010-11 school year, Merrick Academy returned to its previously high level of performance in comparison to similar schools statewide.

**Mathematics Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2009-10	3-6	47.6%	262	69.0%	59.6%	0.61
2010-11	3-6	48.0%	266	57.1%	61.6%	-0.26

2011-12	3-6	53.2%	263	72.6	62.1	0.64
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**Goal 1: Growth Measure<sup>14</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 2012-13 and also have a state exam score in 2011-12 including students who were retained in the same grade. Students with the same 2011-12 scores are ranked by their 2012-13 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

*The State Education Department has not yet reported schools’ mean growth percentiles for the 2012-13 school year.*

**Results**

*Leave Blank*

**Summary of the Mathematics Goal**

Merrick Academy achieved two of its three measures for the Mathematics goal still applicable from its accountability plan. The school did outperform the local school district and also exceeded its expected performance by an effect size of more than 0.3. However, the expected decline in scores at Merrick Academy, consistent with other schools across the state, has meant that the school did not achieve the first absolute measure of 75% proficiency.

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.	N/A

<sup>14</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

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 2011-12 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.	N/A

**Action Plan**

Merrick will continue to implement its instructional action plan which focuses on rigorous data analysis to inform instruction, differentiated instruction and professional development, and parent workshops. The school has chosen GO Math! because it is a focused program designed to meet the objectives and intent of the Common Core State Standards for Mathematics. GO Math! is specifically written to provide thorough coverage of the CCSS with an emphasis on depth of instruction. The school will implement a data team comprised of teachers and administration to focus their efforts on improved student outcomes by developing and aligning strategies to ensure a coherent and focused approach to improving student achievement. The school will continue to employ intense data analysis to identify and support areas that are in need of improvement. The outcomes being targeted are academic intervention with students grouped according to skill ability, ongoing differentiated professional development and coaching of teachers in math instruction. Additionally, there will be rigorous instruction in mathematics, including manipulatives for hands-on experiences for students and math games at each grade level, K-6. This will continue to be implemented across the curriculum using Accountable talk, writing in mathematics, technology, researched based instructional strategies and fine arts. The goal will be set using a rubric which incorporates the state level standards and Common Core Standards for proficiency. Further, teachers and administration will continue to plan strategically through monthly planning meetings, weekly grade team meetings, and weekly Pupil Personnel Committee meetings. Also, we will implement inter-classroom visitations school wide as professional development for teachers to observe best practices in action. As a final point, parent workshops to provide math comprehension strategies and assist with homework will be incorporated into the school's parent calendar.

**Curriculum**

- Teachers in grades K-6 will utilize the ENGAGENY lessons, materials and resources to complement the Go Math Program.
- Lesson plans were refined to address the Common Core Standard alignment and to ensure that students are making benchmark progress.
- Technology will be better utilized to support instruction and accommodate diverse learners.

**Instruction**

- National Urban Alliance will continue to support teachers in the development of instructional practices and pedagogy that will impact student achievement. The Summer Institute provided

teachers with pedagogical and teaching strategies to strengthen students' critical skills.

### **Assessment**

- Merrick Academy will utilize the Go Math Program resources to track students' progress and respond through action planning.
- The school will also utilize the Victory Interim Assessment Platform for Math that is aligned to the Common Core state Standards.

### **Professional Development**

- The pre service sessions introduced teachers to revised instructional frameworks and workshops on strategies that will increase student proficiency in MATH.
- Teachers in grades K-2 received training in the implementation of the Wilson FUNdation programs

## **SCIENCE**

### **Goal 3: Science**

All students at the school will demonstrate competency in the understanding and application of scientific reasoning.

### **Background**

Merrick Academy utilizes a proprietary, standard-based curriculum based on the Core Knowledge Sequence to teach science. It was developed and is continually updated and refined by the Core Knowledge Foundation, an independent organization that leverages the research of teachers, administrators and academic scholars around the country. Science instruction is conducted at least twice a week in ninety-minute blocks. Inquiry-based instruction is done using the scientific method. Students in grades 4–6 utilize the science lab once a week and teachers receive differentiated professional development according to need. Students in grades K–6 are administered a unit test upon completion of the Earth, Physical, and Life Science units. Students in grade 4 complete the New York State Science Assessment.

### **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> grade in spring 2013. 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 (defined as enrolled by BEDS day of the previous school year) to score at proficiency.

## Results

In the 2012-13 school year, 95.3% of students at Merrick Academy in at least their second year achieved a proficient score on the Science Exam.

### Charter School Performance on 2012-13 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	Number Tested	Percent	Number Tested
4	95.3%	64	N/A	N/A

## Evaluation

Merrick Academy met this measure and exceeded the threshold for meeting the measure by 20.3 percentage points.

## Additional Evidence

Merrick Academy has maintained a very high level of performance from the 2011-12 school year. The percentage of students passing in the 2012-13 school year declined by 1.3 percentage points but has remained above 95% of students achieving proficiency.

### Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2010-11		2011-12		2012-13	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4	85.3%	68	96.6%	59	95.3%	64
All	85.3%	68	96.6%	59	95.3%	64

### 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**

The district results for Science have not been released at this time, and so there are no comparative measures to report.

**2012-13 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	Number Tested	Percent	Number Tested
4	95.3%	64	N/A	N/A

**Evaluation**

The district results for Science have not been released at this time, and so there are no comparative measures to report.

**Additional Evidence**

The district results for Science have not been released at this time, and so there are no comparative measures to report for 2012-13. For the 2010-11 and 2011-12 school years, Merrick Academy’s fourth graders outperformed those in the local school district in Science.

**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					
	2010-11		2011-12		2012-13	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	85.3%	83%	96.6%	83%	95.3%	N/A
All	85.3%	83%	96.6%	83%	95.3%	N/A

**Summary of the Science Goal**

Merrick Academy achieved its absolute measure for the science goal. At the time of the writing of this report, the science scores for the district have not been released and so the comparative goal cannot be assessed.

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
Comparative	Each year, the percent of all tested students 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.	N/A

**Action Plan**

Merrick will continue to implement its science instructional action plan which focuses on rigorous data analysis to inform instruction, differentiated instruction and professional development, and parent workshops.

Science will continue to be taught using the scientific method. This will include science instruction being inquiry based and experimental, allowing students to research topics using the New York State standards as goals. Furthermore, teachers and administration will continue to plan strategically through the engagement of: peer review (Critical Friends Group), monthly meetings, weekly grade team meetings, and weekly Pupil Personnel Committee meetings.

The school will implement a data team comprised of teachers and administration to focus their efforts on improved student outcomes by developing and aligning strategies to ensure a coherent and focused approach to improving student achievement. The school will continue to employ intense data analysis to identify and support areas that are in need of improvement. The outcomes being targeted are academic intervention with students grouped according to skill ability, ongoing differentiated professional development and coaching of teachers in math. Additionally, there will be rigorous inquiry based instruction in science, with continued weekly utilization of the science lab by students in grades 3-6. The goal will be set using a rubric which incorporates the state level standards and Common Core Standards for proficiency. Also, we will implement inter-classroom visitations school wide as professional development for teachers to observe best practices in action. As a final point, parent workshops to provide strategies for incorporating science into everyday life will be incorporated into the school’s parent calendar.

**NCLB**

**Goal 5: NCLB**  
The school will make Adequate Yearly Progress

**Goal 5: Absolute Measure**

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

### **Method**

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

### **Results**

Merrick Academy is in Good Standing for the 2012-13 school year.

### **Evaluation**

Merrick Academy met this measure. The school is in good standing this year.

### **Additional Evidence**

Merrick Academy continues to be in good standing under the NCLB system.

#### **NCLB Status by Year**

Year	Status
2010-11	Good Standing
2011-12	Good Standing
2012-13	Good Standing

## ***Appendix B: Total Expenditures and Administrative Expenditures Per Child***

Total Expenditures Per Child: \$13,625

Administrative Expenditures Per Child: \$5,132

**MERRICK ACADEMY - QUEENS PUBLIC  
CHARTER SCHOOL, INC.**

Audited Financial Statements In Accordance  
With Government Auditing Standards

June 30, 2013

**MERRICK ACADEMY – QUEENS PUBLIC CHARTER SCHOOL, INC.**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees of  
Merrick Academy – Queens Public Charter School, Inc.

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

We have audited the accompanying financial statements of Merrick Academy – Queens Public Charter School, Inc. (“the School”), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management’s Responsibility for the Financial Statements***

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

### ***Auditor’s Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization'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***

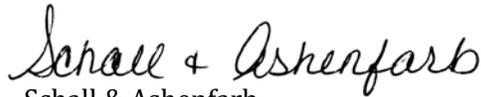
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Merrick Academy – Queens Public Charter School, Inc. as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Report on Summarized Comparative Information***

We have previously audited the School's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 8, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012 is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2013 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

September 30, 2013

**MERRICK ACADEMY - QUEENS PUBLIC CHARTER SCHOOL, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**AT JUNE 30, 2013**  
(With comparative totals for June 30, 2012)

	<u>6/30/13</u>	<u>6/30/12</u>
<b>Assets</b>		
Cash and cash equivalents (Notes 2b and 2c)	\$2,290,696	\$2,111,759
Restricted cash (Note 3)	75,054	75,016
Grant receivable - New York City (Note 5)	1,189	0
Government grants receivable (Note 2f)	81,822	81,317
Prepaid expenses	109,050	179,424
Other assets	172,810	49,750
Property and equipment, net (Notes 2d and 4)	<u>806,691</u>	<u>973,403</u>
Total assets	<u><u>\$3,537,312</u></u>	<u><u>\$3,470,669</u></u>
<b>Liabilities and Net Assets</b>		
<b>Liabilities:</b>		
Accounts payable and accrued expenses	\$94,701	\$261,946
Accrued payroll and benefits	556,843	470,689
Deferred rent (Note 2e)	378,386	379,136
Advance payable - New York City (Note 5)	0	41,122
Obligation under capital lease	<u>0</u>	<u>1,280</u>
Total liabilities	<u>1,029,930</u>	<u>1,154,173</u>
<b>Net Assets: (Note 2a)</b>		
Unrestricted	<u>2,507,382</u>	<u>2,316,496</u>
Total net assets	<u>2,507,382</u>	<u>2,316,496</u>
Total liabilities and net assets	<u><u>\$3,537,312</u></u>	<u><u>\$3,470,669</u></u>

*The attached notes and auditors' report  
are an integral part of these financial statements.*

**MERRICK ACADEMY - QUEENS PUBLIC CHARTER SCHOOL, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
(With comparative totals for the year ended June 30, 2012)

	<u>6/30/13</u>	<u>6/30/12</u>
<b>Unrestricted:</b>		
<b>Public Support and Revenue:</b>		
Public school district revenue: (Note 2f)		
Resident student enrollment	\$6,664,969	\$6,679,174
Students with special education services	39,672	10,120
Total public school district revenue	<u>6,704,641</u>	<u>6,689,294</u>
Grants:		
Federal - Title and IDEA	216,619	151,073
Federal - Other	11,877	113,016
State and local	0	39,740
Total grants	<u>228,496</u>	<u>303,829</u>
Food service for child nutrition program	140,996	173,635
Other income	6,525	11,633
Total public support and revenue	<u>7,080,658</u>	<u>7,178,391</u>
<b>Expenses:</b>		
Program services:		
Regular education	5,176,765	4,435,056
Special education	412,335	513,574
Total program services	<u>5,589,100</u>	<u>4,948,630</u>
Supporting services:		
Management and general	1,300,672	1,217,588
Total supporting services	<u>1,300,672</u>	<u>1,217,588</u>
Total expenses	<u>6,889,772</u>	<u>6,166,218</u>
Change in net assets	190,886	1,012,173
Net assets - beginning of year	<u>2,316,496</u>	<u>1,304,323</u>
Net assets - end of year	<u><u>\$2,507,382</u></u>	<u><u>\$2,316,496</u></u>

*The attached notes and auditors' report  
are an integral part of these financial statements.*

**MERRICK ACADEMY - QUEENS PUBLIC CHARTER SCHOOL, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
(With comparative totals for the year ended June 30, 2012)

	Program Services			Supporting Services	Total Expenses 6/30/13	Total Expenses 6/30/12
	Regular Education	Special Education	Total	Management and General		
Personnel Service Costs:						
Administrative staff personnel	\$441,797	\$35,190	\$476,987	\$97,695	\$574,682	\$276,082
Instructional personnel	2,293,909	182,712	2,476,621		2,476,621	2,012,653
Non-instructional personnel			0	148,329	148,329	64,138
Total salaries and staff	2,735,706	217,902	2,953,608	246,024	3,199,632	2,352,873
Fringe benefits and payroll taxes	786,263	62,627	848,890	70,709	919,599	638,492
Management company fees			0	600,000	600,000	750,000
Legal service			0	37,298	37,298	41,575
Professional and consulting	48	4	52	23,706	23,758	557,641
Rent	674,761	53,745	728,506	60,682	789,188	633,782
Repairs and maintenance	120,051	9,562	129,613	10,796	140,409	215,618
Insurance	65,488	5,216	70,704	5,890	76,594	47,118
Utilities	108,876	8,672	117,548	9,792	127,340	111,471
Supplies and materials	166,696	13,278	179,974		179,974	203,267
Equipment and furnishings	41,586	3,312	44,898	3,740	48,638	31,050
Staff development	198,461	15,808	214,269	17,848	232,117	27,376
Marketing and recruitment			0	3,649	3,649	2,630
Technology	37,631	2,997	40,628	3,385	44,013	49,003
Student services	171,412	13,653	185,065		185,065	196,839
Office expense	22,832	1,819	24,651	2,053	26,704	38,267
Other	46,954	3,740	50,694	5,181	55,875	58,046
Total expenses before depreciation	5,176,765	412,335	5,589,100	1,100,753	6,689,853	5,955,048
Depreciation			0	199,919	199,919	211,170
Total expenses	\$5,176,765	\$412,335	\$5,589,100	\$1,300,672	\$6,889,772	\$6,166,218

*The attached notes and auditors' report  
are an integral part of these financial statements.*

**MERRICK ACADEMY - QUEENS PUBLIC CHARTER SCHOOL, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
(With comparative totals for the year ended June 30, 2012)

	<u>6/30/13</u>	<u>6/30/12</u>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$190,886	\$1,012,173
Adjustments to reconcile change in net assets to net cash provided by/(used for) operating activities:		
Depreciation expense	199,919	211,170
(Increase)/decrease in assets:		
Restricted cash	(38)	0
Grant receivable - New York City	(1,189)	0
Government grants receivable	(505)	53,762
Prepaid expenses	70,374	(126,718)
Other assets	(123,060)	0
Increase/(decrease) in liabilities:		
Accounts payable and accrued expenses	(167,245)	27,203
Accrued payroll and benefits	86,154	(22,402)
Deferred rent	(750)	29,474
Advance payable - New York City	(41,122)	36,385
Total adjustments	<u>22,538</u>	<u>208,874</u>
Net cash provided by operating activities	<u>213,424</u>	<u>1,221,047</u>
<b>Cash Flows from Investing Activities:</b>		
Purchase of furniture and equipment	<u>(33,207)</u>	<u>(108,568)</u>
Net cash used for investing activities	<u>(33,207)</u>	<u>(108,568)</u>
<b>Cash Flows from Financing Activities:</b>		
Obligations under capital lease	<u>(1,280)</u>	<u>(14,914)</u>
Net cash used for financing activities	<u>(1,280)</u>	<u>(14,914)</u>
Net increase in cash and cash equivalents	178,937	1,097,565
Cash and cash equivalents - beginning of year	<u>2,111,759</u>	<u>1,014,194</u>
Cash and cash equivalents - end of year	<u><u>\$2,290,696</u></u>	<u><u>\$2,111,759</u></u>
Supplemental disclosures:		
Interest paid - \$0		
Taxes paid - \$0		

*The attached notes and auditors' report  
are an integral part of these financial statements.*

**MERRICK ACADEMY – QUEENS PUBLIC CHARTER SCHOOL, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2013**

**Note 1 - Organization and Nature of Activities**

Merrick Academy – Queens Public Charter School, Inc. (“the School”), located in Queens, New York, is a not-for-profit education corporation chartered by the Regents of the University of the State of New York. The School provides a full range of educational services appropriate for kindergarten through sixth grade levels. The School completed the 2012-2013 fiscal year with an average enrollment of approximately 493 students. The School is a publicly funded, privately managed school, which is independent of the New York City Department of Education (“NYCDOE”).

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and similar statutes for state and local purposes. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. The School has not been designated as a private foundation.

**Note 2 - Significant Accounting Policies**

a. Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting which is the process of recognizing revenue and expenses when earned or incurred rather than when received or paid. All significant receivables, payables and other liabilities have been reflected.

The School’s net assets are classified based upon the existence or absence of donor-imposed restrictions as follows:

- *Unrestricted* – represent those resources for which there are no restrictions by donors as to their use.
- *Temporarily restricted* – represent those resources, the uses of which have been restricted by donors to specific purposes or the passage of time. The School did not have any temporary restricted net assets at June 30, 2013.
- *Permanently restricted* – relates to contributions of cash and other assets whereby the assets must remain intact due to restrictions placed by the donor. The School did not have any permanently restricted net assets at June 30, 2013.

b. Cash and Cash Equivalents

Checking and money market accounts with local banks and highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash and cash equivalents for purposes of the accompanying statement of cash flows.

c. Concentration of Credit Risk

Financial instruments which potentially subject the School to concentration of credit risk consist of cash and money market accounts, which have been placed with a financial institution that management deems to be creditworthy. At year-end and at

various points throughout the year, material cash balances were in excess of FDIC insurance levels; however, the School has not experienced any losses from these accounts.

d. Fixed Assets

Fixed assets are stated at cost or at the fair market value at the date of gift, if donated. The School capitalizes fixed assets in excess of pre-defined amounts that have a useful life of more than one year. Depreciation was computed using the straight-line method over the estimated useful lives of the respective assets.

e. Deferred Rent

Rent expense is recorded on the straight-line basis over the life of the lease. Rent expense recognized in excess of cash payments, primarily due to free rent received at the beginning of the lease, is reflected as deferred rent. As future payments exceed the annual expense recognized, deferred rent will be reduced to zero by the end of the lease term.

f. Revenue Recognition

Public school district revenue is recognized based on rates established by the School's funding sources and the amount realizable on the accrual basis in the period during which services are provided.

The terms of each government grant are reviewed to determine if they contain traits more closely associated with contributions or exchange transactions. Management has determined that all existing government grants are exchange transactions because they contain traits more similar to contracts for service. The difference between grant revenue earned and cash received is reflected as grants receivable or advance payable.

Contributions are recorded as revenue upon receipt of cash or when pledges are considered unconditional in nature. Contributions are considered available for unrestricted use, unless specifically restricted by the donor, in which case they are recorded as temporarily restricted.

g. Donated Services

Generally accepted accounting principles requires donated services to be recognized in circumstances where those services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided in-kind.

h. Functional Allocation of Expenses

The cost of providing various programs and other activities has been summarized on a functional basis in the accompanying statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

i. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual

results could differ from those estimates.

j. Accounting for Uncertainty in Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax positions for periods ending June 30, 2010 and later are subject to examination by applicable taxing authorities.

k. Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2012, from which the summarized information was derived.

l. Subsequent Events

Management has evaluated for potential recognition and disclosure events subsequent to the date of the statement of financial position through September 30, 2013, the date the financial statements were available to be issued. No events have occurred subsequent to the statement of financial position date through our evaluation date that would require adjustment to or disclosure in the financial statements.

**Note 3 - Restricted Cash**

An escrow account has been established to meet the requirement of NYCDOE. The purpose of this account is to ensure sufficient funds are available for an orderly dissolution or transition process in the event of termination of the charter or school closure.

**Note 4 - Property and Equipment**

Fixed assets consist of the following:

Leasehold improvements	\$1,766,645
Furniture and fixtures	255,785
Computer equipment	443,939
Office equipment	<u>196,107</u>
Total fixed assets – cost	2,662,476
Less: accumulated depreciation	<u>(1,855,785)</u>
Fixed assets, net	<u>\$806,691</u>

**Note 5 - Grant Receivable/Advances Payable – New York City**

Amount due to New York City at 6/30/2012 (\$41,122)

Fiscal year 2012 – 2013:

Funding based on allowable FTE's	\$6,704,641
Advances received – fiscal year 2012-2013	<u>(6,662,330)</u>
Amount due from New York City – fiscal year 2012-2013	<u>42,311</u>

Grant receivable – New York City at 6/30/2013 \$1,189

**Note 6 - Significant Concentration**

The School is dependent upon grants from NYCDOE to carry out its operations. The calculation of the amounts to be paid to the School under these programs is determined by the State, and is based on complex laws and regulations, enrollment levels, and economic information related to the home school districts of the children enrolled in the School. If these regulations, some of which are relatively new in the State of New York, were to change, or other factors included in the calculations were to change, the level of funding that the School received could vary significantly. For the year ended June 30, 2013, approximately 95% of the School's total public support and revenue was realized from NYCDOE.

**Note 7 - Defined Contribution Plan**

The School offers a voluntary 401(k) plan for substantially all of its employees. Participants are eligible for the plan immediately upon employment. Employees can make pretax contributions up to a maximum of 100% of their annual compensation, subject to IRS restrictions. The School matches the employee contribution up to 4% of the employees' annual compensation. Employer expense for the year was \$40,159.

**Note 8 - Line of Credit**

The School has an unused overdraft line of credit in the amount of \$15,000.

**Note 9 - Management Services**

On August 5, 2004, the School entered into an agreement with Victory Schools ("Victory") to provide services related to certain educational management and operations of the School. Victory serves as an advisor regarding functions associated with the educational services to be provided to the students at the School and consults with the School with respect to its legal and operational compliance in accordance with the terms of the charter and the Charter Schools Act.

For the year ended June 30, 2013, the service fee was \$600,000.

**Note 10 - Commitments and Contingencies**

- a. Government contracts are subject to audit by the grantor. Management does not believe the results of any such audits will result in disallowed costs that would be material to the financial statements and has not established any reserve for that possibility. Any disallowances will be expensed in the year notified.
- b. In the normal course of business, the School is involved in proceedings, lawsuits and other claims. These matters are subject to many uncertainties, and outcomes are not predictable with a high degree of assurance. While management is vigorously contesting these matters, the financial statements include a reserve of \$150,000 for the possibility that there will be an adverse outcome.

- c. In fiscal year 2013, the School entered into a new operating lease for classroom space and administrative offices that expires in December 2022. This space will be the School's primary location for the 2013-2014 school-year. The School remains responsible for rent payments on the previously existing leases.

Future minimum lease payments for all leases are as follows:

For the year ended:	June 30, 2014	\$1,279,595
	June 30, 2015	1,314,245
	June 30, 2016	1,212,801
	June 30, 2017	1,232,800
	June 30, 2018	1,265,759
Thereafter		<u>4,427,150</u>
		<u>\$10,732,350</u>

- d. The School has negotiated in good faith with the counsel for the United Federation of Teachers. A Memorandum of Understanding was signed and executed November 10, 2011. At June 30, 2013, \$150,000 has been included in accrued payroll and benefits representing a settlement with the teachers for retroactive increases in salaries.

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

To the Board of Trustees of  
Merrick Academy – Queens Public Charter School, Inc.

**Report on the Financial Statements**

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 Merrick Academy – Queens Public Charter School, Inc. (“the School”), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated September 30, 2013.

**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 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. *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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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



Schall & Ashenfarb  
Certified Public Accountants, LLC

September 30, 2013

**MERRICK ACADEMY – QUEENS PUBLIC CHARTER SCHOOL, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2013**

Current Year:

None

Prior Year:

None

**Transmittal Form**  
**Annual Financial Statement Audit Report**  
*for SUNY Authorized Charter Schools*

<b>School Name:</b>	<b>Merrick Academy-Queens Public Charter School</b>
Date (Report is due Nov. 1):	November 1, 2013
School Fiscal Contact Name:	Josh Moreau, Victory Education Partners
School Fiscal Contact Email:	<a href="mailto:jmoreau@victoryep.com">jmoreau@victoryep.com</a>
School Fiscal Contact Phone:	(212) 786-7912
School Audit Firm Name:	Schall and Ashenfarb
School Audit Contact Name:	Mark Herskovitz
School Audit Contact Email:	<a href="mailto:mherskovitz@schallandashenfarb.com">mherskovitz@schallandashenfarb.com</a>
School Audit Contact Phone:	(212) 268-2800 x113
Audit Period:	2012-13
Prior Year:	2011-12

The following items are required to be included:

- .. The independent auditor's report on financial statements and notes.
- .. Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- .. Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$500,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A)
Management Letter	N/A
Management Letter Response	N/A
Form 990	Extention filed, expected date of completion, 11/30
Federal Single Audit (A-133) <sup>1</sup>	N/A
Corrective Action Plan	N/A

Please also send an ELECTRONIC copy of: 1.) This transmittal form; 2.) Audited Financial Report; and if applicable 3.) Management Letter and Response; 4.) Federal Single Audit (A-133) ONLY to the following offices via email. A copy of the Excel file containing the four schedules Does NOT need to be included.

NYS Education Department Public School Choice Programs 89 Washington Avenue Room 462 EBA Albany, New York 12234 <a href="mailto:charterschools@mail.nysed.gov">charterschools@mail.nysed.gov</a>	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Room 524 EBA Albany, New York 12234 <a href="mailto:fsanda133@mail.nysed.gov">fsanda133@mail.nysed.gov</a>
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<sup>1</sup> A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Cir

**Merrick Academy-Queens Public Charter School**  
**Statement of Financial Position**  
**as of June 30**

<u>ASSETS</u>	<u>#NAME?</u>	<u>#NAME?</u>	<u>FIC</u>
<b><u>CURRENT ASSETS</u></b>			
Cash and cash equivalents	\$2,365,751	\$2,186,777	
Grants and contracts receivable	-	80,358	
Accounts receivables	81,822	-	
Prepaid Expenses	131,944	156,924	
Contributions and other receivables	-	-	
<b>TOTAL CURRENT ASSETS</b>	<b>2,579,517</b>	<b>2,424,059</b>	
 <b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	 <b><u>806,692</u></b>	 <b><u>973,403</u></b>	
 <b><u>OTHER ASSETS</u></b>	 <b><u>172,810</u></b>	 <b><u>49,750</u></b>	
<b>TOTAL ASSETS</b>	<b><u>3,559,019</u></b>	<b><u>3,447,212</u></b>	
 <b><u>LIABILITIES AND NET ASSETS</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Accounts payable and accrued expenses	\$127,789	\$261,934	
Accrued payroll and benefits	543,462	470,688	
Dereferred Revenue	(1,189)	41,122	
Current maturities of long-term debt	-	-	
Short Term Debt - Bonds, Notes Payable	-	-	
Other	<u>382,513</u>	<u>357,916</u>	
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,052,575</b>	<b>1,131,660</b>	
 <b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	 <b><u>-</u></b>	 <b><u>-</u></b>	
<b>TOTAL LIABILITIES</b>	<b><u>1,052,575</u></b>	<b><u>1,131,660</u></b>	
 <b><u>NET ASSETS</u></b>			
Unrestricted	2,506,444	2,315,552	
Temporarily restricted	-	-	
<b>TOTAL NET ASSETS</b>	<b><u>2,506,444</u></b>	<b><u>2,315,552</u></b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>3,559,019</u></b>	<b><u>3,447,212</u></b>	

**Merrick Academy-Queens Public Charter School**  
**Statement of Activities**  
**as of June 30**

	#NAME?		#NAME?		FIC 19 nu
	Unrestricted	Temporarily Restricted	Total	Total	
<b>REVENUE, GAINS AND OTHER SUPPORT</b>					
Public School District					
Resident Student Enrollment	\$6,664,969	\$-	\$6,664,969	\$6,679,186	
Students with disabilities	39,672	-	39,672	10,120	
Grants and Contracts					
State and local	-	-	-	39,740	
Federal - Title and IDEA	32,610	184,009	216,619	151,073	
Federal - Other	-	-	-	90,912	
Other	11,877	-	11,877	22,104	
Food Service/Child Nutrition Program	<u>140,996</u>	<u>-</u>	<u>140,996</u>	<u>173,635</u>	
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	6,890,124	184,009	7,074,133	7,166,770	
<b>EXPENSES</b>					
Program Services					
Regular Education	\$4,740,208	\$184,009	\$4,924,217	\$4,454,664	
Special Education	630,215	-	630,215	515,843	
Other Programs	-	-	-	-	
Total Program Services	5,370,423	184,009	5,554,432	4,970,507	
Management and general	1,335,337	-	1,335,337	1,196,662	
Fundraising	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL OPERATING EXPENSES</b>	6,705,760	184,009	6,889,769	6,167,169	
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	184,364	-	184,364	999,601	
<b>SUPPORT AND OTHER REVENUE</b>					
Contributions					
Foundations	\$-	\$-	\$-	\$-	
Individuals	-	-	-	-	
Corporations	-	-	-	-	
Fundraising	-	-	-	-	
Interest income	6,325	-	6,325	5,448	
Miscellaneous income	200	-	200	6,185	
Net assets released from restriction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	6,525	-	6,525	11,633	
<b>CHANGE IN NET ASSETS</b>	190,889	-	190,889	1,011,234	
NET ASSETS BEGINNING OF YEAR	2,315,555	-	2,315,555	1,304,318	
PRIOR YEAR/PERIOD ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>NET ASSETS END OF YEAR</b>	<u>\$2,506,444</u>	<u>\$-</u>	<u>\$2,506,444</u>	<u>\$2,315,552</u>	

**Merrick Academy-Queens Public Charter School  
Statement of Cash Flows**

**as of June 30**

	<u>#NAME?</u>	<u>#NAME?</u>	<u>FIC</u>
			<small>*Please briefly explain any nu</small>
<b>CASH FLOWS - OPERATING ACTIVITIES</b>			
Increase (decrease) in net assets	\$190,888	\$1,011,233	
Revenues from School Districts	-	-	
Accounts Receivable	(81,822)	239	
Due from School Districts	-	-	
Depreciation	199,919	211,170	
Grants Receivable	80,358	16,052	
Due from NYS	-	-	
Grant revenues	-	-	
Prepaid Expenses	24,980	(110,493)	
Accounts Payable	(134,145)	87,570	
Accrued Expenses	72,774	(74,008)	
Accrued Liabilities	-	-	
Contributions and fund-raising activities	-	-	
Miscellaneous sources	-	-	
Deferred Revenue	(42,311)	75,054	
Interest payments	-	-	
Other	(98,459)	(10,673)	
Other	-	-	
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$212,182</b>	<b>\$1,206,144</b>	
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>	
Purchase of equipment	(33,208)	(108,569)	
Other	-	-	
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$(33,208)</b>	<b>\$(108,569)</b>	
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>	
Principal payments on long-term debt	-	-	
Other	-	-	
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$-</b>	<b>\$-</b>	
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$178,974</b>	<b>\$1,097,575</b>	
Cash at beginning of year	2,186,777	1,089,202	
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$2,365,751</b>	<b>\$2,186,777</b>	

**Merrick Academy-Queens Public Charter School**  
**Statement of Functional Expenses**  
**as of June 30**

		#NAME?				#NAME?			#NAME?	
		Program Services				Supporting Services				
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total	Total	
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
Administrative Staff Personnel	10.00	441,797	35,190	-	476,987	-	97,696	97,696	574,683	282,905
Instructional Personnel	40.00	2,176,690	299,932	-	2,476,622	-	-	-	2,476,622	2,004,244
Non-Instructional Personnel	7.00	-	-	-	-	-	148,329	148,329	148,329	65,724
Total Salaries and Staff	57.00	2,618,487	335,122	-	2,953,609	-	246,025	246,025	3,199,634	2,352,873
Fringe Benefits & Payroll Taxes		752,573	96,316	-	848,889	-	70,709	70,709	919,598	638,492
Retirement		-	-	-	-	-	-	-	-	-
Management Company Fees		-	-	-	-	-	600,000	600,000	600,000	750,000
Legal Service		-	-	-	-	-	37,298	37,298	37,298	41,575
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		19,443	2,488	-	21,931	-	1,827	1,827	23,758	557,641
Building and Land Rent / Lease		645,849	82,658	-	728,507	-	60,682	60,682	789,189	633,782
Repairs & Maintenance		114,907	14,706	-	129,613	-	10,796	10,796	140,409	215,618
Insurance		62,682	8,022	-	70,704	-	5,889	5,889	76,593	47,118
Utilities		104,211	13,337	-	117,548	-	9,791	9,791	127,339	111,471
Supplies / Materials		159,553	20,420	-	179,973	-	-	-	179,973	203,263
Equipment / Furnishings		39,804	5,094	-	44,898	-	3,740	3,740	48,638	31,050
Staff Development		189,958	24,311	-	214,269	-	17,848	17,848	232,117	27,376
Marketing / Recruitment		2,986	382	-	3,368	-	281	281	3,649	2,630
Technology		36,019	4,610	-	40,629	-	3,384	3,384	44,013	49,003
Food Service		-	-	-	-	-	-	-	-	-
Student Services		154,371	19,757	-	174,128	-	-	-	174,128	192,831
Office Expense		3,003	384	-	3,387	-	23,317	23,317	26,704	38,267
Depreciation		-	-	-	-	-	199,919	199,919	199,919	211,170
OTHER		<u>20,371</u>	<u>2,607</u>	<u>-</u>	<u>22,978</u>	<u>-</u>	<u>43,832</u>	<u>43,832</u>	<u>66,810</u>	<u>63,010</u>
Total Expenses		\$4,924,217	\$630,214	\$-	\$5,554,431	\$-	\$1,335,338	\$1,335,338	\$6,889,769	\$6,167,170



**Charter Schools Institute**  
*The State University of New York*

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

## **Merrick Academy-Queens Public**

Contact Name: Josh Moreau  
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Prior Year: 2012-13  
Current Year: 2013-14

**Merrick Academy-Queens Public Charter School  
Budget / Operating Plan  
2013-14**

<b>Total Revenue</b>	-	1,840,320	-	-	1,875,831	-	-	1,868,331	-	-	1,925,571	-	-
<b>Total Expenses</b>	-	1,661,626	-	-	2,091,628	-	-	1,862,261	-	-	2,534,574	-	-
<b>Net Income</b>	-	178,693	-	-	(215,797)	-	-	6,070	-	-	(609,004)	-	-
<b>Actual Student Enrollment</b>	-	528	-	-	528	-	-	528	-	-	528	-	-
<b>Total Paid Student Enrollment</b>	-	528	-	-	528	-	-	528	-	-	528	-	-

	Prior Year Actual 2012-13	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance

**REVENUE** \* 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.

		CY Per Pupil Rate														
<b>REVENUES FROM STATE SOURCES</b>																
Per Pupil Revenue																
New York City	13,527	-	1,785,564	-	-	-	1,785,564	-	-	-	1,785,564	-	-	1,785,564	-	-
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)	13,527	-	1,785,564	-	-	-	1,785,564	-	-	-	1,785,564	-	-	1,785,564	-	-
Special Education Revenue		-	5,000	-	-	-	5,000	-	-	-	5,000	-	-	5,000	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developm.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	1,790,564	-	-	-	1,790,564	-	-	-	1,790,564	-	-	1,790,564	-	-
<b>REVENUE FROM FEDERAL FUNDING</b>																
IDEA Special Needs		-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-
Title I		-	30,000	-	-	-	30,000	-	-	-	30,000	-	-	30,000	-	-
Title Funding - Other		-	3,750	-	-	-	3,750	-	-	-	3,750	-	-	3,750	-	-
School Food Service (Free Lunch)		-	14,006	-	-	-	42,017	-	-	-	42,017	-	-	42,017	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	47,756	-	-	-	75,767	-	-	-	75,767	-	-	85,767	-	-
<b>LOCAL and OTHER REVENUE</b>																
Contributions and Donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	-	-	-	7,500	-	-	-	-	-	-	7,500	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	1,500	-	-	-	1,500	-	-	-	1,500	-	-	1,500	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	-	-	39,740	-	-
OTHER		-	500	-	-	-	500	-	-	-	500	-	-	500	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	2,000	-	-	-	9,500	-	-	-	2,000	-	-	49,240	-	-
<b>TOTAL REVENUE</b>		-	1,840,320	-	-	-	1,875,831	-	-	-	1,868,331	-	-	1,925,571	-	-

**Merrick Academy-Queens Public Charter School  
Budget / Operating Plan  
2013-14**

Total Revenue	-	1,840,320	-	-	1,875,831	-	-	1,868,331	-	-	1,925,571	-	-
Total Expenses	-	1,661,626	-	-	2,091,628	-	-	1,862,261	-	-	2,534,574	-	-
Net Income	-	178,693	-	-	(215,797)	-	-	6,070	-	-	(609,004)	-	-
Actual Student Enrollment	-	528	-	-	528	-	-	528	-	-	528	-	-
Total Paid Student Enrollment	-	528	-	-	528	-	-	528	-	-	528	-	-

		Prior Year Actual 2012-13	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
			Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
<b>EXPENSES</b>														
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>														
	No. of Positions													
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	2.00	-	50,446	-	-	58,854	-	-	50,446	-	-	58,854	-	-
Deans, Directors & Coordinators	3.00	-	45,603	-	-	53,203	-	-	45,603	-	-	53,203	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	2.00	-	41,042	-	-	47,883	-	-	41,042	-	-	47,883	-	-
Administrative Staff	5.00	-	36,554	-	-	42,646	-	-	36,554	-	-	42,646	-	-
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>12.00</b>	-	<b>173,645</b>	-	-	<b>202,586</b>	-	-	<b>173,645</b>	-	-	<b>202,586</b>	-	-
<b>INSTRUCTIONAL PERSONNEL COSTS</b>														
Teachers - Regular	29.00	-	198,820	-	-	463,913	-	-	397,640	-	-	662,733	-	-
Teachers - SPED	2.00	-	14,503	-	-	33,841	-	-	29,007	-	-	48,345	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	7.00	-	44,599	-	-	104,065	-	-	89,199	-	-	148,665	-	-
Aides	6.00	-	36,139	-	-	42,162	-	-	36,139	-	-	42,162	-	-
Therapists & Counselors	1.00	-	6,083	-	-	14,194	-	-	12,167	-	-	20,278	-	-
Other	-	-	4,500	-	-	13,500	-	-	13,500	-	-	13,500	-	-
<b>TOTAL INSTRUCTIONAL</b>	<b>45.00</b>	-	<b>304,645</b>	-	-	<b>671,676</b>	-	-	<b>577,651</b>	-	-	<b>935,682</b>	-	-
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>														
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	1.00	-	16,638	-	-	19,412	-	-	16,638	-	-	19,412	-	-
Custodian	2.00	-	25,385	-	-	29,615	-	-	25,385	-	-	29,615	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>3.00</b>	-	<b>42,023</b>	-	-	<b>49,027</b>	-	-	<b>42,023</b>	-	-	<b>249,027</b>	-	-
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>60.00</b>	-	<b>520,313</b>	-	-	<b>923,289</b>	-	-	<b>793,319</b>	-	-	<b>1,387,295</b>	-	-
<b>PAYROLL TAXES AND BENEFITS</b>														
Payroll Taxes	-	-	52,031	-	-	92,329	-	-	79,332	-	-	138,730	-	-
Fringe / Employee Benefits	-	-	119,900	-	-	119,900	-	-	119,900	-	-	119,900	-	-
Retirement / Pension	-	-	16,896	-	-	16,896	-	-	16,896	-	-	16,896	-	-
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	-	-	<b>188,827</b>	-	-	<b>229,125</b>	-	-	<b>216,128</b>	-	-	<b>275,525</b>	-	-
<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>60.00</b>	-	<b>709,140</b>	-	-	<b>1,152,414</b>	-	-	<b>1,009,447</b>	-	-	<b>1,662,820</b>	-	-
<b>CONTRACTED SERVICES</b>														
Accounting / Audit	-	-	4,725	-	-	4,725	-	-	4,725	-	-	4,725	-	-
Legal	-	-	10,500	-	-	10,500	-	-	10,500	-	-	10,500	-	-
Management Company Fee	-	-	175,000	-	-	175,000	-	-	175,000	-	-	175,000	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	14,764	-	-	44,292	-	-	44,292	-	-	44,292	-	-
Payroll Services	-	-	5,624	-	-	5,624	-	-	5,624	-	-	5,624	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Titelment Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CONTRACTED SERVICES</b>	-	-	<b>210,613</b>	-	-	<b>240,140</b>	-	-	<b>240,140</b>	-	-	<b>240,140</b>	-	-
<b>SCHOOL OPERATIONS</b>														
Board Expenses	-	-	1,575	-	-	1,575	-	-	1,575	-	-	1,575	-	-
Classroom / Teaching Supplies & Materials	-	-	16,500	-	-	13,200	-	-	3,300	-	-	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	87,500	-	-	70,000	-	-	17,500	-	-	39,740	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	7,350	-	-	7,350	-	-	7,350	-	-	7,350	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology	-	-	406	-	-	406	-	-	406	-	-	406	-	-
Student Testing & Assessment	-	-	1,500	-	-	4,500	-	-	4,500	-	-	4,500	-	-
Field Trips	-	-	1,500	-	-	4,500	-	-	4,500	-	-	4,500	-	-
Transportation (student)	-	-	250	-	-	750	-	-	750	-	-	750	-	-
Student Services - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Expense	-	-	7,875	-	-	7,875	-	-	7,875	-	-	7,875	-	-



**Merrick Academy-Queens Public Charter School  
Budget / Operating Plan  
2013-14**

<b>Total Revenue</b>	-	1,840,320	-	-	1,875,831	-	-	1,868,331	-	-	1,925,571	-	-
<b>Total Expenses</b>	-	1,661,626	-	-	2,091,628	-	-	1,862,261	-	-	2,534,574	-	-
<b>Net Income</b>	-	178,693	-	-	(215,797)	-	-	6,070	-	-	(609,004)	-	-
<b>Actual Student Enrollment</b>	-	528	-	-	528	-	-	528	-	-	528	-	-
<b>Total Paid Student Enrollment</b>	-	528	-	-	528	-	-	528	-	-	528	-	-
	<b>Prior Year Actual 2012-13</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>		
		Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>													
New York City	-	528	-	-	528	-	-	528	-	-	528	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ENROLLMENT</b>	-	528	-	-	528	-	-	528	-	-	528	-	-
<b>REVENUE PER PUPIL</b>	-	3,485	-	-	3,553	-	-	3,539	-	-	3,647	-	-
<b>EXPENSES PER PUPIL</b>	-	3,147	-	-	3,961	-	-	3,527	-	-	4,800	-	-

Merrick Academy-Queens Public Charter School Budget / Operating Plan 2013-14					DESCRIPTION OF ASSUMPTIONS	
6	<b>Total Revenue</b>	7,510,051	7,510,051	-	7,510,051	7,510,051
7	<b>Total Expenses</b>	8,150,090	8,150,090	-	(8,150,090)	(8,150,090)
8	<b>Net Income</b>	(640,039)	(640,039)	-	(640,039)	(640,039)
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
12						
13						
14						
15	<b>REVENUE</b>					
16	<b>REVENUES FROM STATE SOURCES</b>					
17	Per Pupil Revenue					
18	New York City	13,527				
19	School District 2 (Enter Name)	-	-	-	-	-
20	School District 3 (Enter Name)	-	-	-	-	-
21	School District 4 (Enter Name)	-	-	-	-	-
22	School District 5 (Enter Name)	-	-	-	-	-
23	School District 6 (Enter Name)	-	-	-	-	-
24	School District 7 (Enter Name)	-	-	-	-	-
25	School District 8 (Enter Name)	-	-	-	-	-
26	School District 9 (Enter Name)	-	-	-	-	-
27	School District 10 (Enter Name)	-	-	-	-	-
28	School District 11 (Enter Name)	-	-	-	-	-
29	School District 12 (Enter Name)	-	-	-	-	-
30	School District 13 (Enter Name)	-	-	-	-	-
31	School District 14 (Enter Name)	-	-	-	-	-
32	School District 15 (Enter Name)	-	-	-	-	-
33	School District - ALL OTHER	-	-	-	-	-
34	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,527				
35	Special Education Revenue	20,000	20,000	-	20,000	20,000
36	Grants					
37	Stimulus	-	-	-	-	-
38	DYCD (Department of Youth and Community Developmnt.)	-	-	-	-	-
39	Other	-	-	-	-	-
40	Other	-	-	-	-	-
41	<b>TOTAL REVENUE FROM STATE SOURCES</b>	7,162,256	7,162,256	-	7,162,256	7,162,256
42						
43	<b>REVENUE FROM FEDERAL FUNDING</b>					
44	IDEA Special Needs	10,000	10,000	-	10,000	10,000
45	Title I	120,000	120,000	-	120,000	120,000
46	Title Funding - Other	15,000	15,000	-	15,000	15,000
47	School Food Service (Free Lunch)	140,055	140,055	-	140,055	140,055
48	Grants					
49	Charter School Program (CSP) Planning & Implementation	-	-	-	-	-
50	Other	-	-	-	-	-
51	Other	-	-	-	-	-
52	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	285,055	285,055	-	285,055	285,055
53						
54	<b>LOCAL and OTHER REVENUE</b>					
55	Contributions and Donations	-	-	-	-	-
56	Fundraising	-	-	-	-	-
57	Erate Reimbursement	15,000	15,000	-	15,000	15,000
58	Earnings on Investments	-	-	-	-	-
59	Interest Income	6,000	6,000	-	6,000	6,000
60	Food Service (Income from meals)	-	-	-	-	-
61	Text Book	39,740	39,740	-	39,740	39,740
62	OTHER	2,000	2,000	-	2,000	2,000
63	<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>	62,740	62,740	-	62,740	62,740
64						
65	<b>TOTAL REVENUE</b>	7,510,051	7,510,051	-	7,510,051	7,510,051
66						

**Merrick Academy-Queens Public Charter School  
Budget / Operating Plan  
2013-14**

DESCRIPTION OF ASSUMPTIONS

<b>Total Revenue</b>	7,510,051	7,510,051	-	7,510,051	7,510,051
<b>Total Expenses</b>	8,150,090	8,150,090	-	(8,150,090)	(8,150,090)
<b>Net Income</b>	(640,039)	(640,039)	-	(640,039)	(640,039)
<b>Actual Student Enrollment</b>					
<b>Total Paid Student Enrollment</b>					

	No. of Positions	Total Year			VARIANCE	
		Original	Current	Variance	Original vs. PY	Current vs. PY
<b>EXPENSES</b>						
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>						
Executive Management	-	-	-	-	-	-
Instructional Management	2.00	218,600	218,600	-	(218,600)	(218,600)
Deans, Directors & Coordinators	3.00	197,612	197,612	-	(197,612)	(197,612)
CFO / Director of Finance	-	-	-	-	-	-
Operation / Business Manager	2.00	177,850	177,850	-	(177,850)	(177,850)
Administrative Staff	5.00	158,400	158,400	-	(158,400)	(158,400)
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>12.00</b>	<b>752,462</b>	<b>752,462</b>	<b>-</b>	<b>(752,462)</b>	<b>(752,462)</b>
<b>INSTRUCTIONAL PERSONNEL COSTS</b>						
Teachers - Regular	29.00	1,723,107	1,723,107	-	(1,723,107)	(1,723,107)
Teachers - SPED	2.00	125,696	125,696	-	(125,696)	(125,696)
Substitute Teachers	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	-	-
Specialty Teachers	7.00	386,528	386,528	-	(386,528)	(386,528)
Aides	6.00	156,601	156,601	-	(156,601)	(156,601)
Therapists & Counselors	1.00	52,722	52,722	-	(52,722)	(52,722)
Other	-	45,000	45,000	-	(45,000)	(45,000)
<b>TOTAL INSTRUCTIONAL</b>	<b>45.00</b>	<b>2,489,654</b>	<b>2,489,654</b>	<b>-</b>	<b>(2,489,654)</b>	<b>(2,489,654)</b>
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>						
Nurse	-	-	-	-	-	-
Librarian	1.00	72,100	72,100	-	(72,100)	(72,100)
Custodian	2.00	110,000	110,000	-	(110,000)	(110,000)
Security	-	-	-	-	-	-
Other	-	200,000	200,000	-	(200,000)	(200,000)
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>3.00</b>	<b>382,100</b>	<b>382,100</b>	<b>-</b>	<b>(382,100)</b>	<b>(382,100)</b>
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>60.00</b>	<b>3,624,216</b>	<b>3,624,216</b>	<b>-</b>	<b>(3,624,216)</b>	<b>(3,624,216)</b>
<b>PAYROLL TAXES AND BENEFITS</b>						
Payroll Taxes	-	362,422	362,422	-	(362,422)	(362,422)
Fringe / Employee Benefits	-	479,599	479,599	-	(479,599)	(479,599)
Retirement / Pension	-	67,584	67,584	-	(67,584)	(67,584)
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	<b>-</b>	<b>909,605</b>	<b>909,605</b>	<b>-</b>	<b>(909,605)</b>	<b>(909,605)</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>60.00</b>	<b>4,533,821</b>	<b>4,533,821</b>	<b>-</b>	<b>(4,533,821)</b>	<b>(4,533,821)</b>
<b>CONTRACTED SERVICES</b>						
Accounting / Audit	-	18,900	18,900	-	(18,900)	(18,900)
Legal	-	42,000	42,000	-	(42,000)	(42,000)
Management Company Fee	-	700,000	700,000	-	(700,000)	(700,000)
Nurse Services	-	-	-	-	-	-
Food Service / School Lunch	-	147,639	147,639	-	(147,639)	(147,639)
Payroll Services	-	22,495	22,495	-	(22,495)	(22,495)
Special Ed Services	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>-</b>	<b>931,034</b>	<b>931,034</b>	<b>-</b>	<b>(931,034)</b>	<b>(931,034)</b>
<b>SCHOOL OPERATIONS</b>						
Board Expenses	-	6,300	6,300	-	(6,300)	(6,300)
Classroom / Teaching Supplies & Materials	-	33,000	33,000	-	(33,000)	(33,000)
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	-	214,740	214,740	-	(214,740)	(214,740)
Supplies & Materials other	-	-	-	-	-	-
Equipment / Furniture	-	29,400	29,400	-	(29,400)	(29,400)
Telephone	-	-	-	-	-	-
Technology	-	1,622	1,622	-	(1,622)	(1,622)
Student Testing & Assessment	-	15,000	15,000	-	(15,000)	(15,000)
Field Trips	-	15,000	15,000	-	(15,000)	(15,000)
Transportation (student)	-	2,500	2,500	-	(2,500)	(2,500)
Student Services - other	-	-	-	-	-	-
Office Expense	-	31,500	31,500	-	(31,500)	(31,500)
Staff Development	-	218,500	218,500	-	(218,500)	(218,500)
Staff Recruitment	-	2,000	2,000	-	(2,000)	(2,000)
Student Recruitment / Marketing	-	5,250	5,250	-	(5,250)	(5,250)
School Meals / Lunch	-	5,000	5,000	-	(5,000)	(5,000)
Travel (Staff)	-	5,000	5,000	-	(5,000)	(5,000)
Fundraising	-	-	-	-	-	-
Other	-	25,250	25,250	-	(25,250)	(25,250)
<b>TOTAL SCHOOL OPERATIONS</b>	<b>-</b>	<b>610,062</b>	<b>610,062</b>	<b>-</b>	<b>(610,062)</b>	<b>(610,062)</b>
<b>FACILITY OPERATION &amp; MAINTENANCE</b>						

Merrick Academy-Queens Public Charter School Budget / Operating Plan 2013-14					DESCRIPTION OF ASSUMPTIONS	
6	<b>Total Revenue</b>	7,510,051	7,510,051	-	7,510,051	7,510,051
7	<b>Total Expenses</b>	8,150,090	8,150,090	-	(8,150,090)	(8,150,090)
8	<b>Net Income</b>	(640,039)	(640,039)	-	(640,039)	(640,039)
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
11						
12		Total Year			VARIANCE	
13		Original	Current	Variance	Original vs. PY	Current vs. PY
143	Insurance	25,554	25,554	-	(25,554)	(25,554)
144	Janitorial	40,000	40,000	-	(40,000)	(40,000)
145	Building and Land Rent / Lease	1,305,350	1,305,350	-	(1,305,350)	(1,305,350)
146	Repairs & Maintenance	205,000	205,000	-	(205,000)	(205,000)
147	Equipment / Furniture	11,000	11,000	-	(11,000)	(11,000)
148	Security	-	-	-	-	-
149	Utilities	233,127	233,127	-	(233,127)	(233,127)
150	TOTAL FACILITY OPERATION & MAINTENANCE	1,820,031	1,820,031	-	(1,820,031)	(1,820,031)
151						
152	<b>DEPRECIATION &amp; AMORTIZATION</b>	255,142	255,142	-	(255,142)	(255,142)
153	<b>RESERVES / CONTINGENCY</b>	-	-	-	-	-
154						
155	<b>TOTAL EXPENSES</b>	<b>8,150,090</b>	<b>8,150,090</b>	<b>-</b>	<b>(8,150,090)</b>	<b>(8,150,090)</b>
156						
157	<b>NET INCOME</b>	<b>(640,039)</b>	<b>(640,039)</b>	<b>-</b>	<b>(640,039)</b>	<b>(640,039)</b>
158						

Merrick Academy-Queens Public Charter School Budget / Operating Plan 2013-14					DESCRIPTION OF ASSUMPTIONS	
6	<b>Total Revenue</b>	7,510,051	7,510,051	-	7,510,051	7,510,051
7	<b>Total Expenses</b>	8,150,090	8,150,090	-	(8,150,090)	(8,150,090)
8	<b>Net Income</b>	(640,039)	(640,039)	-	(640,039)	(640,039)
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
11						
12						
13						
159						
160	<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>					

# Appendix E: Disclosure of Financial Interest Form

Created Wednesday, July 31, 2013

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Page 1

342900860821 MERRICK ACADEMY-QUEENS PUBLIC CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2012-13 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at: <http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/>.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <http://fluidsurveys.com/account/surveys/210748/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

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

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

Thank you.

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

Yes

Thank you.

# Appendix F: BOT Membership Table

Created Wednesday, July 10, 2013

Updated Thursday, August 01, 2013

## Page 1

342900860821 MERRICK ACADEMY-QUEENS PUBLIC CS

### 1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Gerald Karikari	Chair/President	Yes	N/A	Serving 3rd five year terms (elected 5/2012, expires 5/2017)	N/A
2	Greg Hanton	Member	Yes	N/A	Serving 1st five year terms (elected 10/2010, expires 10/2015)	Finance
3	Marc A. Titus	Member	Yes	N/A	Serving 1st five year terms (elected 5/2012, expires 5/2017)	N/A
4	Mavis Smook	Member	Yes	N/A	Serving 1st five year terms (elected 7/2012, expires 7/2017)	Academics
5	Michael Zampella	Member	Yes	N/A	Serving 1st five year terms (elected 7/2012, expires 7/2017)	
6	Monica Perry	Member	Yes	N/A	Serving 1st five year terms (elected 9/2012, expires 9/2017)	
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2012-13 school year

1

3. Total Number of Members Departing the Board during the 2012-13 school year

0

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

15

5. How many times did the Board meet during the 2012-13 school year?

8

6. How many times will the Board meet during the 2013-14 school year?

10

Thank you.

## ***Appendix H: Enrollment and Retention Efforts***

Describe the efforts the charter school has utilized in 2012-2013 and a plan for efforts to be taken in 2013-2014 to attract and retain a greater enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

Merrick academy has worked diligently to strongly recruit students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch. A direct market campaign widely targeted the surrounding community and included English, Spanish, and French Creole translations. The school also held three separate open house events where teachers and administrators were available to speak about the general education, ELL, and special education programs available at the school. The school also marketed itself using advertisements in a variety of local newspapers in Brooklyn and Queens.

As governed under the New York State Charter Laws, Merrick Academy is committed to making good faith efforts by using best practices within the guidelines of charter laws and Merrick Academy's current Charter to attract and retain students that are Limited English Proficiency, English Language Learners and students with disabilities. Although Charter Schools are expected to accept students within their preference, Merrick Academy's preference include returning students, siblings, English Language Learners (ELL's) Limited English Proficiency (LEP), Students with Disabilities, and students residing within the location of the Charter School. Merrick Academy does not discriminate against them and will ensure that each student is acknowledged, respected, and served in an effective manner.

Merrick Academy is located in an area where the population of families and students are Limited English Proficiency, English Language Learners, and Students with Disabilities. In an effort to increase the number of ELL's, LEP's, and Students with Disabilities, Merrick Academy recruitment team's strategies are:

- Increasing the number of Special Education Teachers employed at Merrick Academy and highlighting this information in flyers
- Designing marketing materials that will highlight the current special education services provided to the students that will be aligned to their individual needs
- Designing ICT classrooms on each grade level K-5
- Utilizing the Consortium of Special Education to provide professional development teachers and structuring a solid special education program aligned to common core learning state standards inclusive to their individual learning needs and goals
- Designing a website that will incorporate the information of the services we provide for ELL's, LEP's, students with disabilities and their right to participate in the same services and programs such as: Saturday Academy, Afterschool program, tutoring services, support services, (Guidance Counselor); Character Education (Dean of Students) performing arts, fine arts, and technology
- Meetings with parents using our current PTO/A
- Letter writing to the community explaining the support services for students with disabilities, ELL's, and LEP's

- Designing materials in the languages of the diverse population of the area Merrick Academy is currently located, as well as providing parents with staff members or volunteer parent support that will translate information
- Designating the Special Education Coordinator and Assistant Principal to oversee the students with disabilities, ELL'S, and LEP's programs and services

In addition to the above instructional and support services practices, the operations support staff conduct a lottery, mass produce flyers, actively reach out to students on the waiting list, pass out flyers to the homeowners in the neighborhood, conducting surveys, and through word of mouth sharing the changes that are currently taking place in support of students with disabilities, ELL's and LEP's.

Due to Merrick Academy's current location in Community School District 29, the percentage of students with free or reduced lunch is palpable. Merrick Academy staff and PTO/A will continue to educate parents on the services, benefits, and programs available to them in order to increase and retain students whenever possible.

# Required Form: Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 16, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/81c761f46269ee8671cbce2b3e1757>

## 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:

MONICA PERRY

2. Charter School Name:

Merrick Academy - Queens Public Charter School

3. Charter Authorizer:

SUNY

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: TRUSTEE

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

Page 2

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

No

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

No

Signature of Trustee

# Required Form: Appendix E - Disclosure of Financial Interest Form

Created Sunday, July 21, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/ae7f9a8aed24d7b6e3eb0fc25acd84>

## 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:

*Gerald karikari*

2. Charter School Name:

*Merrick Academy - Queens Public Charter School*

3. Charter Authorizer:

*SUNY*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

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

Page 2

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

No

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

No

Signature of Trustee