

I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, July 07, 2014
Updated Tuesday, July 08, 2014

Page 1

1. SCHOOL NAME

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

310400860812 HARBOR SCI & ARTS CS

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 4

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
132-142 East 111th Street New York, New York 10029	917-261-2700	212-360-7429	[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Joanne Hunt
Title	Principal
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

harborcharterschool.org

6. DATE OF INITIAL CHARTER

2000-04-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2000-09-01 00:00:00

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

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

• K

• 1

• 2

• 3

• 4

• 5

• 6

• 7

• 8

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

Yes/No	Name of CMO/EMO
No	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	132-142 East 111th Street, NY, NY 10029	917-261-2700	CSD 4	K-8	Yes	Rent/Lease

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Joanne Hunt	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Mark Johnson	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Mark Johnson	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Joanne Hunt	[REDACTED]	[REDACTED]	[REDACTED]

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

No

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

• Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to be a stylized name, possibly starting with 'J' and ending with a large loop.

Signature, President of the Board of Trustees

Thank you.

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

Created Friday, July 18, 2014

Page 1

Charter School Name: 310400860812 HARBOR SCI & ARTS CS

1. NEW YORK STATE REPORT CARD

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

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

<http://data.nysed.gov/reportcard.php?instid=800000047167&year=2013&createreport=1&enrollment=1&avgclasssize=1&freelunch=1&attenda>

**Harbor Science and Arts Charter
School
CHARTER SCHOOL**

**2013-14 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2014

By Joanne Hunt
132-142 East 111th Street
New York, New York 10029
917-261-2700 ext. 201

Joanne Hunt, Principal prepared this 2013-14 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Alvin Patrick	Board Chair, Fundraising Committee Member
Phil Salmon	Vice-Chair, Finance Committee Chair
Lisa Stenson-Desamours	Finance Committee
Richard Asche	Finance Committee
Luly Duke	Fundraising Committee
Susan Etes	Education Committee CO-chair
Robert North	Education Committee Member
Barbara Robinson	Parent Board Member
Nancy Schulman	Education Committee Co-chair
Eric Williams	Parent Board Member

Joanne Hunt has served as the school leader since August 2003.

INTRODUCTION

It is the mission of the Harbor Science and Arts Charter School to provide students with a high-quality education through a rigorous academic program that infuses character building, physical wellness and the arts. Students will graduate with the skills and knowledge necessary to succeed in higher learning institutions and have the capability to make a positive contribution to society.

Harbor Science and Arts Charter School (HSACS), serving grades K-8 was founded in September 2000 and is located in East Harlem, New York City. Since its inception, HSACS has progressively worked towards establishing a stable and positive school community and continues to be deeply committed to providing a high quality academic alternative for NYC children.

The school prides itself on its key design elements; character development, physical wellness and the arts. HSACS is about building student advocacy from the domain of integrity. Students are taught how to advocate for themselves in a respectful manner. HSACS promotes the idea that “character is about doing the right thing when nobody’s looking.” Students in grades K-8 participate in physical education and health classes while students in grades 3-8 also have the opportunity to participate in a wide array of varsity sports such as basketball, flag football, and volleyball. The school is committed to promoting healthy eating habits through its food services and snack program. HSACS has a strong visual arts program and it is expected that each student must submit a work of art for display at the school’s Annual Art Exhibit in the spring of each year.

The school prides itself on the safe and orderly environment that has been established throughout the school building. Classroom management techniques employed by teachers help to establish an environment where learning is clearly valued and evident. Professional growth is encouraged and the school has offered numerous professional development workshops and training sessions inside and outside of the school in order to sustain a more cohesive professional development program; especially with the demands of the Common Core Standards in place.

Harbor Science and Arts Charter School continues to offer academic support services such as student support services, counseling, speech and occupational therapy for students with mandated Individual Education Plans and/or students who are English Language Learners, as well as support services for students who are deemed “at-risk.” The school offers an extended day program for all students in grades K-8 and a Saturday Test Prep Academy for students in grades 3-8 for students in need of remediation in English Language Arts and Mathematics.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2010-11	0	17	27	27	29	24	30	33	31	0	0	0	0	218
2011-12	17	19	24	27	31	29	32	29	32	0	0	0	0	229
2012-13	21	19	24	27	23	27	31	29	32	0	0	0	0	240
2013-14	26	26	26	23	23	29	28	37	23	0	0	0	0	241

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will become proficient in the English Language Arts skills of reading, writing, speaking and listening.

Background

Harbor Science and Arts Charter School Curriculum resources are gathered from Prentice Hall, Glencoe, and McGraw Hill Treasures Reading, and Literature Programs. The Prentice Hall program is the only curriculum resource aligned with the New York State Common Core Standards. Harbor Science & Arts Charter School provides a curriculum pacing guide to teachers that will guarantee all required skills and concepts of the New York State Common Core ELA strands are being met. All ELA pacing guide resources are gathered using the Common Core Standards' suggested exemplars for Literature. Each Quarter an English Language Arts interim assessment is administered and aligned with New York State Common Core ELA Test Program to ensure all students show learning proficiency. Students in grades K-2 are given assessments aligned with NYS Common Core Strands to show growth from fall to spring during the instructional school year.

Goal 1: Absolute Measure

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

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th grade in April 2014. 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.

**2013-14 State English Language Arts Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	23	2	2	0	23
4	23	4	0	0	23
5	29	5	1	0	29
6	28	4	0	0	28
7	37	9	0	0	37
8	23	4	0	0	23
All	163	28	3	0	163

Results

In the 2013-14 school year, 51% percent of students in at least their second year performed at or above a Level 3 on the New York State English Language Arts Exam.

**Performance on 2013-14 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	78	23	75	20
4	47	23	50	20
5	59	29	58	24
6	54	28	62	21
7	33	37	30	33
8	34	23	33	21
All	50.8%	163	51.3%	139

Evaluation

HSACS did not meet the overall measure. One of the six tested grades met the individual measure. Although the school did not meet the overall measure, HSACS made growth from the previous school year, specifically in the middle school. HSACS spent a considerable amount of time working with middle school teachers in order form them to become comfortable/familiar with utilizing New York State Common Core Standards and how to implement them within lesson planning and actual instruction in order for them to translate to student learning. HSACS will continue this process with the elementary school teachers in 2014-15.

¹ 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.

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	87	23	90	20	75	20
4	100	21	42	24	50	20
5	100	24	9	23	58	24
6	94	23	25	24	62	21
7	97	28	32	28	30	33
8	58	33	53	28	33	21
All	89	152	42	147	51	139

Goal 1: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state’s learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 English language arts AMO of 89. 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 200.²

Results

In 2013-14, HSACS’ aggregate Performance Level Index (PLI) was **146** in ELA.

English Language Arts 2013-14 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
139	12	36	40	15

$$\begin{array}{rclclclcl}
 \text{PI} & = & 36 & + & 40 & + & 15 & = & 91 \\
 & & & & 40 & + & 15 & = & \underline{55} \\
 & & & & & & \text{PLI} & = & 146
 \end{array}$$

² In contrast to SED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Evaluation

The school exceeded the state's AMO of 89 in ELA for 2013-14 by attaining a PLI of 146.

Goal 1: Comparative Measure

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

Method

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

Results

Harbor Science and Arts Charter School met the comparable measure in 2013-14 by outperforming Community School District 4 in all grades.

**2013-14 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 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	75	20	29	965
4	50	20	21	1016
5	58	24	24	1025
6	62	21	19	985
7	30	33	20	993
8	33	21	22	1034
All	51	139	23	6018

Evaluation

Harbor Science and Arts Charter School met the comparable measure in 2013-14 by outperforming Community School District 4 with 51% of students performing at a Level 3 or above versus District 4's 23%, a significant difference of 28%.

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

Additional Evidence

As seen in the table below, Harbor Science and Arts Charter School has consistently outperformed Community School District 4 since 2011-12 in ELA.

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	87	44	90	21	75	29
4	90	44	42	26	50	21
5	52	31	9	20	58	24
6	52	31	25	16	62	19
7	64	30	32	19	30	20
8	39	26	53	19	33	22
All	67	36	42	20	51	23

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.⁴

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 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Comparative Performance Analysis available.

⁴ The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Results

For 2012-13, Harbor Science and Arts Charter School's effect size is higher than expected to a medium degree in English Language Arts.

2012-13 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		26	88.5	32.8	55.7	4.34
4		30	46.7	31.5	15.2	1.25
5		23	8.7	32.2	-23.5	-1.77
6		32	18.7	30.7	-12.0	-1.01
7		28	32.2	34.4	-2.2	-0.18
8		30	50.0	38.8	11.2	0.91
All	45.3	169	40.8	33.4	7.4	0.59

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

Evaluation

Harbor Science and Arts Charter School meet the overall comparative performance measure as it was higher than expected to a medium degree.

Additional Evidence

Harbor Science and Arts Charter School has had a positive Effect Size ranging from a small degree to a large degree in all three of the school years listed below.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3-8	54.0	174	53.5	46.1	0.5
2011-12	3-8	55.8	170	66.5	48.2	1.19
2012-13	3-8	45.3	169	40.8	33.4	0.59

Goal 1: Growth Measure⁵

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

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score from 2011-12 including students who were retained in the same grade. Students with the same 2011-12 score are ranked by their 2012-13 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state’s release of Growth Model data, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Growth Model data available.⁶

Results

The school’s mean growth percentile exceeded the state median of the 50th percentile.

2012-13 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Median
3	Not applicable	50.0
4	25	50.0
5	68.5	50.0
6	82.5	50.0
7	57	50.0
8	55.5	50.0
All	58	50.0

Evaluation

HSACS met the overall measure and the school’s overall mean growth percentile was greater than the state median of the 50th percentile. Grades 5 and 6 well exceeded the statewide median of 50.0, while the 4th grade fell below the statewide median of 50.0.

⁵ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

⁶ Schools can acquire these data from the NYSED’s Business Portal: portal.nysed.gov.

Additional Evidence

Mean Growth Percentile Data for previous years are not available at this time.

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

Grade	Mean Growth Percentile			
	2010-11 ⁷	2011-12 ⁷	2012-13	Statewide Average
3			N/A	50.0
4			25	50.0
5			68.5	50.0
6			82.5	50.0
7			57	50.0
8			55.5	50.0
All			58	50.0

Summary of the English Language Arts Goal

In 2013-14, HSACS met four of the five English Language Arts goals that were able to be measured at this time. The following table summarizes HSACS’ performance on these outcome measures.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	Achieved
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 school district results.)	Achieved
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	Achieved

⁷ Grade level results not available.

Action Plan

Although HSACS made growth in ELA, it is evident that the school must continue to do more moving forward. With the Common Core Standards truly driving the expectations for student proficiency beginning in 2012-13, Harbor Science and Arts Charter School understands the rigor that is necessary and has revised its plan to meet these demands. The school has revisited the English Language Arts program to ensure that the way in which it is utilized, truly aligns to the New York State Common Core Standards. Pacing guides for teachers have been recreated to ensure that content presented is done in a manner to address essential components of ELA to make certain that students are grade level competent by the end of each school year. The school maintains an Instructional Administrator of Humanities who will continue to address expectations for instruction through high impact teaching/delivery, classroom observations, monitoring of lesson planning to ensure the alignment of Common Core Standards, as well as addressing student deficiencies utilizing teacher-generated assessments along with school-wide quarterly interim assessments. The school intends to provide professional development to teachers in ELA as it relates to the Common Core Standards. HSACS will now make elementary school grades a priority by continuing the programs started in 2006-07, which continues to increase student achievement in English Language Arts. These programs include an extended day program for students who are in need of remediation (Grades K-8), a Saturday Test Prep Academy to hone in on specific skill areas that are in need of improvement, along (Grade 3-8) with homework help sessions (Grades 3-8) and one on one tutoring where necessary (Grades K-8). It is the school's intent to inundate students with the aptitude necessary to meet and exceed Common Core Standards which translate to increased student achievement on the NYS ELA test.

MATHEMATICS

Goal 2: Mathematics

Students will become proficient in the mathematics skills of problem-solving and computation and relate these skills to real world applications.

Background

Harbor Science and Arts Charter School utilizes the New York State Common Core Learning Standards aligned Mathematics Curricular Modules and Curricular Materials available on the EngageNY website. All teachers devised, with guidance from administration, and follow pacing calendars for mathematics that are seamless from grade to grade and are aligned to the Common Core Learning Standards. By employing these pacing calendars, instructional staff ensures that students are grade-level competent, which is assessed by quarterly interim assessments and ultimately by the New York State Common Core Math Tests in the spring.

Goal 2: Absolute Measure

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

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 8th grade in April 2014. 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.

**2013-14 State Mathematics Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ⁸			Total Enrolled
		IEP	ELL	Absent	
3	23	2	2	0	23
4	23	4	0	0	23
5	29	5	1	0	29
6	28	4	0	0	28
7	37	9	0	0	37
8	23	4	0	0	23
All	163	28	3	0	163

Results

In the 2013-14 school year, 45% of the students enrolled in at least their second year performed at or above a Level 3 on the New York State Mathematics Test.

**Performance on 2013-14 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	66	23	70	20
4	43	23	45	20
5	31	29	29	24
6	57	28	62	21
7	35	37	33	33
8	39	23	38	21
All	45	163	46	139

⁸ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Evaluation

HSACS did not meet the overall measure. None of the six tested grades met the individual measure. Although the school did not meet the overall measure, HSACS made growth from the previous school year, specifically in the middle school. The school was not pleased with the math instruction of the 5th grade teacher, but was unable to terminate the position at the time. HSACS spent a considerable amount of time working with middle school teachers so that they became comfortable with Common Core Standards and how to implement them within lesson planning and actual instruction in order for it to translate to student learning. HSACS will continue this process with the elementary school in 2014-15.

Additional Evidence

As shown in the table below, with the exception of the 2012-13 school year, HSACS the school is making its way back in its overall performance in math. HSACS will continue to raise the academic expectations in math in order to ensure that students get back on track in order to maintain that level of math readiness that is necessary to meet Common Core Standards. Through extended day math sessions, Saturday Test Prep Academy, home learning and/or individual tutoring sessions, the school will ensure that these are in place to support all students.

Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	100	23	70	20	70	20
4	100	23	50	24	45	20
5	100	24	4	24	29	24
6	100	23	12	24	62	21
7	96	28	7	28	33	33
8	97	33	46	28	38	21
All	99	152	32	148	46	139

Goal 2: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 mathematics AMO of 86.

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 200.⁹

Results

In 2013-14, HSACS' aggregate Performance Level Index (PLI) was **126** in math.

Mathematics 2013-14 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
139	19	32	39	8

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 32 & + & 39 & + & 8 & = & 79 \\
 & & & & 39 & + & 8 & = & 47 \\
 & & & & & & \text{PLI} & = & 126
 \end{array}$$

Evaluation

The school exceeded the state's AMO of 86 in Math for 2013-14 by attaining a PLI of 126.

Goal 2: Comparative Measure

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

Method

A school compares 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.¹⁰

Results

Harbor Science and Arts Charter School met the comparable measure in 2013-14 by outperforming Community School District 4 in all grades.

⁹ In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

¹⁰ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

**2013-14 State Mathematics Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	70	20	37	981
4	45	20	26	1026
5	29	24	33	1035
6	62	21	22	990
7	33	33	19	1009
8	38	21	22	1012
All	46	139	<u>27</u>	6053

Evaluation

Harbor Science and Arts Charter School met the comparable measure in 2013-14 by outperforming Community School District 4 with 46% of students performing at a Level 3 or above versus District 4's 27%, a difference of 19%.

Additional Evidence

As seen in the table below, Harbor Science and Arts Charter School has consistently outperformed Community School District 4 since 2011-12 in Math.

**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					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	78	49	70	25	70	37
4	90	56	50	28	45	26
5	96	55	4	22	29	33
6	87	42	12	18	62	22
7	79	43	7	15	33	19
8	42	33	46	15	38	22
All	79	46	32	21	46	27

Goal 2: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.¹¹

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 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Comparative Performance Analysis available.

Results

For 2012-13, Harbor Science and Arts Charter School's effect size is slightly higher than expected.

2012-13 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		26	69.2	35.6	33.6	2.18
4		30	50.0	37.4	12.6	0.79
5		24	4.2	31.7	-27.5	-1.78
6		32	28.1	30.6	-2.5	-0.16
7		28	7.1	29.1	-22.0	-1.49
8		30	50.0	28.9	21.1	1.33
All	45.3	170	35.3	32.2	3.1	0.18

School's Overall Comparative Performance:

Slightly higher than expected.

Evaluation

¹¹ The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Harbor Science and Arts Charter School met the overall comparative performance measure by having an Effect Size that was slightly higher than expected.

Additional Evidence

Harbor Science and Arts Charter School has had a positive Effect Size from a slightly higher than expected degree to a large degree in all three of the school years listed below.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3-8	54.0	174	77.0	57.4	1.1
2011-12	3-8	55.8	171	76.6	58.7	0.96
2012-13	3-8	45.3	170	35.3	32.2	0.18

Goal 2: Growth Measure¹²

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.

Given the timing of the state’s release of Growth Model data, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Growth Model data available.¹³

¹² See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

¹³ Schools can acquire these data from the NYSED’s business portal: portal.nysed.gov.

Results

The school's mean growth percentile equaled the state median of the 50th percentile.

2012-13 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Average
3	Not applicable	50.0
4	23.5	50.0
5	26.5	50.0
6	84.5	50.0
7	55.5	50.0
8	59.5	50.0
All	<u>50.0</u>	50.0

Evaluation

HSACS did not meet the overall measure because the school's overall mean growth percentile was equal to the state median of the 50th percentile. Although the school did show tremendous growth in grade 6, as well as growth in grades 7 and 8, there was a regression in grades 4 and 5; a contributing factor as to why the school did not meet the state median of the 50th percentile.

Additional Evidence

Mean Growth Percentile Data for previous years are not available at this time.

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2010-11 ¹⁴	2011-12 ¹⁴	2012-13	Statewide Average
3			N/A	50.0
4			23.5	50.0
5			26.5	50.0
6			84.5	50.0
7			55.5	50.0
8			59.5	50.0
All			50.0	50.0

¹⁴ Grade level results not available.

Summary of the Mathematics Goal

In 2013-14, HSACS met three of the five Math goals that were able to be measured at this time. The following table summarizes HSACS’ performance on these outcome measures.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	Achieved
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 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.	Did not Achieve

Action Plan

Although HSACS made growth in Math, it is evident that the school must do much more moving forward. With the Common Core Standards truly driving the expectations for student proficiency beginning in 2012-13, Harbor Science and Arts Charter School understands the rigor that is necessary and has revised its plan to meet these demands. The school has revisited the Math program to ensure that the way in which it is utilized, truly aligns to the New York State Common Core Standards. Pacing guides for teachers have been revised to ensure that content presented is done in a manner to address essential components of Math to make certain that students are grade level competent by the end of each school year. Supplemental material will also be created/utilized to address the gaps in the math curriculum. The school intends to provide professional development to teachers in math as it relates to the Common Core Standards. The Principal/Assistant Principal will continue to address expectations for instruction through high impact teaching/delivery, classroom observations, monitoring of lesson planning to ensure the alignment of Common Core Standards as well as addressing student deficiencies utilizing teacher-generated assessments along with school-wide quarterly interim assessments. HSACS will continue to make middle school grades a priority by continuing the programs started in 2006-07 which continue to increase student achievement in Math. These programs include an extended day program for students who are in need of remediation (Grades K-8), a Saturday Test Prep Academy to hone in on specific skill areas that are in need of improvement (Grade 3-8) along with homework help sessions (Grades 3-8) and one on one tutoring where necessary (Grades K-8). It is the school’s intent to inundate students with the aptitude necessary to meet and exceed Common Core Standards which translate to increased student achievement on the NYS Math test.

SCIENCE

Goal 3: Science

Students will become proficient in knowledge, skills and concepts of science.

Background

Harbor Science and Arts Charter School utilizes McGraw Hill science textbooks for grades K-4. In grades 5-8, the school utilizes textbooks/workbooks from Pearson Learning that focus on Life, Physical and Earth Science. For grades 7 and 8, students also utilize LAB AIDS to create a more interactive hands-on learning environment for middle school students in preparation for high school. Harbor Science and Arts Charter School has created interim assessments that are aligned to standards, which are utilized three times per year to measure growth in grades 4 and 8. All students in grades K-8 must participate in the annual science fair, which is considered a major grade on the fourth quarter report card.

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 4th and 8th grade in spring 2014. 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

Harbor Science and Arts Charter School's 4th graders well exceeded the absolute measure on the NYS Science Test by scoring 95% at a level 3 or above. Additionally, HSACS 8th graders met the absolute measure on the NYS Science Test by scoring 81% at a level 3 or above.

Charter School Performance on 2013-14 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 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	95%	20	N/A	N/A
8	81%	21	N/A	N/A

Evaluation

95% of all fourth graders scored at a Level 3 or above on the NYS science test. Of the 95%, 85% received a Level 4 on the science test. Eighth graders met the absolute measure by scoring 81% at a Level 3 or above on their NYS Science Exam.

Additional Evidence

Harbor Science and Arts Charter School continues to sustain progress in the area of science. Students in grades 4 and 8 have been consistent with test scores over the past 3 years. The school attributes this consistency to great science teachers, the use of current curriculum and pacing guides, textbooks and support materials in the middle school. In addition, the efforts put into the HSACS Annual Science Fair and the utilization of consistent science interim assessments in both grades to measure quarterly growth have contributed to this progress in science.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4	100	23	96	24	95	20
8	94	32	100	28	81	21
All	97	56	98	52	88	42

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

2013-14 NYS Science Test results for District 4 are not yet available.

**2013-14 State Science Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	95	20	NA	NA
8	81	21	NA	NA

Evaluation

2013-14 NYS Science Test results for District 4 are not yet available.

Additional Evidence

2013-14 NYS Science Test results for District 4 are not yet available.

**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					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	100	NA	96	NA	95	N/A
8	94	NA	100	NA	81	N/A
All	97	NA	98	NA	88	N/A

Summary of the Science Goal

In 2013-14, HSACS met the one goal that was able to be measured at this time. The following table summarizes the school's performance on stated outcome measures.

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.	Not available

Action Plan

Science continues to be an area of strength at HSACS. Students in all grades experience science lessons with hands-on activities which allow their learning experiences to be more meaningful. The school will continue the current instructional practices to sustain and grow science test scores.

NCLB

Goal 4: NCLB

Under the state's NCLC accountability system, the school's Accountability Status will be "Good Standing" each year.

Goal 4: Absolute Measure

Under the state's NCLB accountability system, the school's Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as 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. The report cards indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

Results

Harbor Science and Arts Charter School is in "good standing" for the 2013-14 school year.

Evaluation

Harbor Science and Arts Charter School made annual yearly progress (AYP) in all areas of English Language Arts, Mathematics and Science in 2013-14.

Additional Evidence

Under the state’s NCLB accountability system, the school’s accountability status has been “Good Standing” since 2011-12.

NCLB Status by Year

Year	Status
2011-12	Good Standing
2012-13	Good Standing
2013-14	Good Standing

APPENDIX B: OPTIONAL GOALS

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

Goal S: Parent Satisfaction

Harbor Science and Arts Charter School will exhibit a high degree of parent satisfaction within the school and its entire program.

Goal S: Absolute Measure

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

Method

Harbor Science and Arts Charter School administered the NYC Department of Education Learning Environment Survey in 2013-14. The survey was distributed to families via the students and at Parent Teacher Association meetings as well as the Spring Parent-Teacher Conferences held in early April 2014. Families had the opportunity to drop the survey off at the school in sealed pre-paid postage envelopes, complete the survey online, or mail them in on their own. The parent survey was broken down into the following areas: Academic Expectations, Communication, Engagement, and Safety and Respect. **100** families responded which represented a **47%** response rate based on the number of families at the school.

Results

100 families responded which represented a 47% response rate based on the number of families at the school.

2013-14 Parent Satisfaction Survey Response Rate

Number of Responses	Number of Families	Response Rate
100	213	47%

2013-14 Parent Satisfaction on Key Survey Results

Item	Percent of Respondents Satisfied
The school has high expectations for my child.	98%
The school helps keep my child on track for college, career, and success in life after high school.	97%
I am satisfied with the quality of my child's teacher.	98%
I am satisfied with the education that my child received this year.	100%
I am satisfied with the response I get when I contact my child's school with questions or concerns.	98%
The school keeps me informed about my child's academic progress.	99%
I feel welcomed at my child's school.	99%
My child is safe in school.	100%

Evaluation

Once again, parents were overall highly satisfied with the categories of Academic Expectations, Communication, Engagement, and Safety and Respect of the school. HSACS worked diligently to ensure that parents were aware of the importance of the parent survey and its return for data collection via online submission and anonymous mailing. Parents were informed using School Reach, parent/teacher conference, progress report mailings, and PTA meetings. HSACS will continue to be over-ambitious when soliciting responses from parents to ensure that a majority of our families are represented as well as satisfied.

Goal S: Absolute Measure

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

Method

Harbor Science and Arts Charter School had a total of **241** students enrolled in September 2013. Of these students **23** graduated from the 8th grade and **30** students left the school, bringing the re-enrollment number in 2013-14 to 188. Therefore, the percentage of students returning to the school in September 2013 was **86.2%** [2013-14 re-enrollment (188) divided by the 2012-13 enrollment minus graduates (23)].

Results

Harbor Science and Arts Charter School did not meet its goal of 90 percent of all students enrolled during the course of the year returning this year, falling just short of our goal with an 86.2% retention rate. On average, in the first through the sixth grades, approximately 5 students did not return; of these five students, on average, approximately 3 in 5 did not return due to the fact that their family moved out of Manhattan, either to another borough or to another state.

Approximately 1 out of 5 non-returning students were students who were scheduled to be retained. The remaining students who did not return did not do so as a result of an undisclosed

reason by choice of the parent/guardian. All of our seventh grade students returned for their eighth grade year at our school.

2013-14 Student Retention Rate

2012-13 Enrollment	Number of Students Who Graduated in 2012-13	Number of Students Who Returned in 2013-14	Retention Rate 2013-14 Re-enrollment ÷ (2012-13 Enrollment – Graduates)
241	23	188	86.2%

Evaluation

The school did not meet the 90% measure of students returning in 2013-14. In September 2013, the school relocated 10 blocks from its former location. Many families did not want to move their children to the new location of the school. The school also observed an increase of students who relocated to other boroughs or states in the middle of the school year. Another trend that the school observed was that students being retained tend to leave the school instead of remain in the school. Now that the school is in its second year of operations, the school is confident that it will regain its consistency in re-enrolling students.

Additional Evidence

Year	Retention Rate
2011-12	96.7%
2012-13	87.1%
2013-14	86.2%

Goal S: Absolute Measure

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

Method

Harbor Science and Arts Charter School tracks attendance data through the Automate the Schools (ATS) Program supplied by the New York City Department of Education.

Results

Harbor Science and Arts Charter School’s average daily attendance rate for 2013-14 was 91.5%

2013-14 Attendance

Grade	Average Daily Attendance Rate
1	92.4%
2	90.9%
3	92.2%
4	92.0%
5	84.2%
6	94.2%
7	92.5%
8	94.2%
Overall	91.5%

Evaluation

Harbor Science and Arts Charter School did not meet the attendance target rate of 95%. The school observed that the fifth grade students had the lowest average daily attendance rate. There were illnesses/surgeries that plagued students in the fifth grade this past school year as well as travelling concerns where students were coming from a distance which caused many absences in inclement weather. The school will continue to be proactive with the school community to ensure that student attendance rates for the 2014-15 school year improve.

Additional Evidence

Year	Average Daily Attendance Rate
2011-12	94.7%
2012-13	95%
2013-14	91.5%

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Friday, August 01, 2014

Page 1

Charter School Name: 310400860812 HARBOR SCI & ARTS CS

B. Financial Information

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

1. Total Expenditures Per Child

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

1. Total Expenditures Per Child Line 1: Total Expenditures	36964729
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	244
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	16249

2. Administrative Expenditures per Child

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

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

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

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

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

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	2880495
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	502217
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	3382712
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	244
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	13864

Thank you.

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NEW YORK, NEW YORK

AUDITED FINANCIAL STATEMENTS

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2014

(With Comparative Totals For 2013)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Harbor Science and Arts Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Harbor Science and Arts Charter School, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harbor Science and Arts Charter School as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

The financial statements of Harbor Science and Arts Charter School for the year ended June 30, 2013 were audited by another auditor who expressed an unmodified opinion on those financial statements in their report dated November 1, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2014 on our consideration of Harbor Science and Arts Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Harbor Science and Arts Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 27, 2014

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

(With Comparative Totals For 2013)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 121,226	\$ 314,235
Cash in escrow	75,000	45,044
Grants and other receivables	103,817	73,668
Prepaid expenses	6,925	60,402
TOTAL CURRENT ASSETS	<u>306,968</u>	<u>493,349</u>
<u>PROPERTY AND EQUIPMENT</u>		
Furniture and fixtures	35,693	31,412
Computers and software	54,101	42,668
Leasehold improvements	103,220	-
	<u>193,014</u>	<u>74,080</u>
Less accumulated depreciation	76,752	63,429
	<u>116,262</u>	<u>10,651</u>
<u>DEPOSITS</u>	<u>58,017</u>	<u>36,000</u>
TOTAL ASSETS	<u>\$ 481,247</u>	<u>\$ 540,000</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 62,593	\$ 128,632
Accrued payroll and benefits	273,133	274,593
TOTAL CURRENT LIABILITIES	<u>335,726</u>	<u>403,225</u>
<u>DEFERRED LEASE LIABILITY</u>	43,216	-
<u>NET ASSETS, unrestricted</u>	<u>102,305</u>	<u>136,775</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 481,247</u>	<u>\$ 540,000</u>

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

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	June 30,	
	<u>2014</u>	<u>2013</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 3,451,027	\$ 3,392,078
Governmental grants	330,949	371,258
Contributions	106,503	15,615
In-kind contributions	-	47,461
Special events	21,333	23,667
TOTAL OPERATING REVENUE AND SUPPORT	<u>3,909,812</u>	<u>3,850,079</u>
Expenses:		
Program:		
Regular education	2,921,702	3,104,454
Special education	491,313	435,724
Management and general	517,192	454,060
Fundraising and special events	14,075	12,470
TOTAL EXPENSES	<u>3,944,282</u>	<u>4,006,708</u>
CHANGE IN NET ASSETS	(34,470)	(156,629)
Unrestricted net assets at beginning of year	<u>136,775</u>	<u>293,404</u>
UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$ 102,305</u>	<u>\$ 136,775</u>

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

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

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

	Year ended June 30,						2013	
	2014			2013				
	Program Services			Supporting Services				
Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-Total	Total	Total	
Salaries	\$ 1,800,029	\$ 301,855	\$ 2,101,884	\$ 239,390	\$ 8,324	\$ 247,714	\$ 2,349,598	\$ 2,483,256
Payroll taxes and employee benefits	406,719	68,205	474,924	54,091	1,881	55,972	530,896	555,846
Professional fees	25,267	4,102	29,369	137,264	-	137,264	166,633	178,593
Accounting / audit services	-	-	-	17,950	-	17,950	17,950	37,336
Program supplies	16,536	2,685	19,221	-	-	-	19,221	32,414
Student services	25,955	4,214	30,169	-	-	-	30,169	189,692
Office expense	16,583	2,781	19,364	2,205	77	2,282	21,646	24,229
Technology	13,534	2,270	15,804	1,800	63	1,863	17,667	33,262
Insurance	26,068	4,371	30,439	3,467	121	3,588	34,027	26,699
Staff development	1,452	2,878	4,330	2,990	-	2,990	7,320	10,344
Advertising /seminars / workshops	789	132	921	105	4	109	1,030	75
Food	159,166	25,841	185,007	-	-	-	185,007	142,800
Equipment rental	25,441	4,266	29,707	3,384	118	3,502	33,209	33,895
Depreciation	11,463	1,861	13,324	-	-	-	13,324	3,707
Miscellaneous expense	425	70	495	2,376	-	2,376	2,871	10,378
Repair and maintenance	37,349	6,263	43,612	4,967	173	5,140	48,752	3,883
Rent and utilities	354,926	59,519	414,445	47,203	1,641	48,844	463,289	234,152
Special events expense	-	-	-	-	1,673	1,673	1,673	6,147
	<u>\$ 2,921,702</u>	<u>\$ 491,313</u>	<u>\$ 3,413,015</u>	<u>\$ 517,192</u>	<u>\$ 14,075</u>	<u>\$ 531,267</u>	<u>\$ 3,944,282</u>	<u>\$ 4,006,708</u>

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

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

STATEMENT OF CASH FLOWS

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

	June 30,	
	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (34,470)	\$ (156,629)
Adjustments to reconcile change in net assets to net cash used for operating activities:		
Depreciation	13,324	3,707
Changes in certain assets and liabilities affecting operations:		
Cash in escrow	(29,956)	-
Grants and other receivables	(30,149)	20,809
Prepaid expenses	53,477	(60,402)
Security deposits	(22,017)	(36,000)
Accounts payable	(66,039)	40,855
Accrued payroll and benefits	(1,460)	201,466
Due to related party	-	(84,781)
Deferred lease liability	<u>43,216</u>	<u>-</u>
NET CASH USED FOR OPERATING ACTIVITIES	(74,074)	(70,975)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	<u>(118,935)</u>	<u>-</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(118,935)</u>	<u>-</u>
NET DECREASE IN CASH	(193,009)	(70,975)
Cash at beginning of year	<u>314,235</u>	<u>385,210</u>
CASH AT END OF YEAR	<u>\$ 121,226</u>	<u>\$ 314,235</u>

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

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

(With Comparative Totals For 2013)

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

The Charter School

Harbor Science and Arts Charter School (the “Charter School”), is an education corporation operating as a charter school in New York, New York. The Charter school opened in 2000 with a charter granted by the Board of Regents of the University of the State of New York. On July 26, 2012, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration.

The Charter School’s mission is to provide students with a high quality education through a rigorous academic program that infuses character building, physical wellness and the arts. Students will graduate with the skills and knowledge necessary to succeed in higher learning institutions and have the capability to make a positive contribution to society.

Financial Statement presentation

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

These classes of net assets are defined as follows:

Permanently restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2014 or 2013.

Temporarily restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. The Charter School had no temporarily restricted net assets at June 30, 2014 or 2013.

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

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School’s charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

(With Comparative Totals For 2013)

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

Cont'd

Contributions

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

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

Cash

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

Cash in escrow

The Charter School maintains cash in an escrow account, pursuant to its Charter Agreement, to pay off expenses in the event of dissolution of the Charter School.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2014 or 2013.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives which range from five to fifteen years. Leasehold improvements are being amortized over fifteen years which is the term of the lease.

Deferred lease liability

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

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

(With Comparative Totals For 2013)

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

Cont'd

Tax exempt status

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

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2011 through June 30, 2014 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Contributed services

The Charter school receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. In addition, the Charter School received donated transportation services that were provided for the students from the local district. These services are not valued in the financial statements.

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2013

The financial statements include certain prior year summarized comparative information in total but not by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

Reclassifications

Certain 2013 amounts have been reclassified to conform with the 2014 presentation.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 27, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted except as described in Note E.

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

(With Comparative Totals For 2013)

NOTE B: RELATED PARTY

Boys & Girls Harbor, Inc. (the "Harbor") (a) provided certain enumerated services for which it was reimbursed by the Charter School at a negotiated rate, (b) paid certain enumerated expenses incurred by both the Harbor and the Charter School under one account, for which it was reimbursed by the School at cost and (c) provided in-kind contributions when the cost to provide these services exceeded the amounts reimbursed by the Charter School. The Harbor Executive Director served on the board of the Charter School. The services provided and expenses paid by the Harbor, subject to reimbursement, included accounting, development, human resources, technology and insurance, as well as the use of classrooms and office space leased to the Harbor. During the year ended June 30, 2013, the Charter School was invoiced and subsequently paid the Harbor approximately \$725,000 for these services. At June 30, 2013, the Charter School did not owe the Harbor any amount under this arrangement and had received in-kind contributions of \$47,461 from the Harbor.

As of June 30, 2013, the agreement was nullified by both parties.

NOTE C: SCHOOL FACILITY

Effective July 1, 2013, the Charter School entered into a fifteen year lease for its facilities through June 30, 2028. The Charter School's base rent for the year ended June 30, 2014 was \$350,000 per annum and the base rent will increase in accordance with the lease agreement. Rent expense totaled \$393,220 and \$228,484, for the years ended June 30, 2014 and 2013, respectively.

The future minimum payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 350,000
2016	375,000
2017	375,000
2018	375,000
2019	400,000
Thereafter	<u>3,673,303</u>
	<u>\$ 5,548,303</u>

In conjunction with this facility lease, the Charter School paid a security deposit of \$30,000 during the year ended June 30, 2013, which is included in deposits on the accompanying statement of financial position at June 30, 2014 and 2013.

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

(With Comparative Totals For 2013)

NOTE D: OPERATING LEASE

The Charter School leases office equipment under a non-cancelable lease agreement expiring in June 2018. Lease expense was approximately \$33,000 and \$34,000, for the years ended June 30, 2014 and 2013, respectively. The future minimum payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 28,728
2016	28,728
2017	28,728
2018	28,728
	<u>\$ 114,912</u>

NOTE E: RETIREMENT PLAN

The Charter School participated in a 403(b) retirement plan of an affiliate of the Charter School, Boys & Girls Harbor, Inc., for the years ended June 30, 2014 and June 30, 2013. This Plan allowed for the Charter School to make a discretionary employee matching contribution. The Charter School made contributions of approximately \$4,000 for the year ended June 30, 2013. The Charter School did not make any contributions for the year ended June 30, 2014.

Effective July 1, 2014, the Charter School sponsors a 403(b) retirement plan covering all regular employees. The Plan allows for the Charter School to make a discretionary employee matching contribution.

NOTE F: CONTINGENCY

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

NOTE G: CONCENTRATIONS

At June 30, 2014 and 2013, approximately 98% and 40%, respectively, of grants and other receivables are due from New York State relating to certain grants.

For each year ended June 30, 2014 and 2013, 88% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

HARBOR SCIENCE AND ARTS CHARTER SCHOOL
REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

Board of Trustees
Harbor Science and Arts Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Harbor Science and Arts Charter School, which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2014.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

We noted a certain matter that we have reported to management of Harbor Science and Arts Charter School in a separate letter dated October 27, 2014.

Purpose of This Report

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

Restricted Use

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 27, 2014

HARBOR SCIENCE AND ARTS CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 27, 2014

To the Board of Trustees
Harbor Science and Arts Charter School

In planning and performing our audit of the financial statements of Harbor Science and Arts Charter School (the “Charter School”) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph of this letter and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

During the course of our audit of the financial statements of Harbor Science and Arts Charter School as of and for the year ended June 30, 2014, we observed the Charter School’s significant accounting policies and certain business, financial and administrative practices. As a result of our observations, we noted the following, which we do not consider to be a significant deficiency or a material weakness:

Conflict of Interest and Whistleblower Policies

The New York State Legislature has passed the Nonprofit Revitalization Act of 2013 (the "Act"). The Act became effective July 1, 2014. The Act makes a number of significant changes to the law regarding nonprofit corporations, including the provision that all nonprofits must adopt a written conflict of interest policy, and nonprofits with 20 or more employees and annual revenues of more than \$1 million must also adopt a whistleblower policy. Harbor Science and Arts Charter School currently does not have a formal conflict of interest policy or whistleblower policy.

Recommendation

We suggest that Harbor Science and Arts Charter School formalize a written conflict of interest policy and whistleblower policy.

* * * * *

We believe that the implementation of these recommendations will improve the controls in place and efficiency of the Charter School's internal control.

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

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

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP

Harbor Science and Arts Charter School
Statement of Functional Expenses
as of June 30

		2014							2013	
		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	7.00	255,132	54,084	-	309,216	7,871	226,819	234,689	543,905	546,887
Instructional Personnel	29.00	1,189,011	193,039	-	1,382,050	-	-	-	1,382,050	1,561,146
Non-Instructional Personnel	7.00	355,886	54,733	-	410,619	453	12,572	13,026	423,645	375,223
Total Salaries and Staff	43.00	1,800,029	301,855	-	2,101,885	8,324	239,391	247,715	2,349,599	2,483,256
Fringe Benefits & Payroll Taxes		406,719	68,205	-	474,924	1,881	54,091	55,972	530,896	551,790
Retirement		-	-	-	-	-	-	-	-	4,056
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	17,950	17,950	17,950	37,336
Other Purchased / Professional / Consulting Services		25,266	4,102	-	29,368	0	137,264	137,265	166,633	178,593
Building and Land Rent / Lease		314,004	52,657	-	366,660	1,452	41,760	43,212	409,873	234,152
Repairs & Maintenance		37,349	6,263	-	43,612	173	4,967	5,140	48,752	3,883
Insurance		26,068	4,371	-	30,439	121	3,467	3,588	34,027	26,699
Utilities		40,923	6,862	-	47,785	190	5,442	5,631	53,416	-
Supplies / Materials		16,536	2,685	-	19,221	-	-	-	19,221	32,414
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		1,452	2,878	-	4,330	-	2,990	2,990	7,320	10,344
Marketing / Recruitment		789	132	-	921	4	105	109	1,030	75
Technology		13,534	2,270	-	15,804	63	1,800	1,863	17,667	33,262
Food Service		159,166	25,841	-	185,007	-	-	-	185,007	142,800
Student Services		25,955	4,214	-	30,169	118	3,384	3,502	33,671	189,692
Office Expense		42,024	7,047	-	49,071	77	2,205	2,282	51,353	58,124
Depreciation		11,463	1,861	-	13,324	-	-	-	13,324	3,707
OTHER		425	70	-	495	1,673	2,376	4,049	4,544	16,525
Total Expenses		\$ 2,921,702	\$ 491,313	\$ -	\$ 3,413,015	\$ 14,075	\$ 517,192	\$ 531,266	\$ 3,944,282	\$ 4,006,708

HARBOR SCIENCE AND ARTS CHARTER SCHOOL													
Budget / Operating Plan													
2014-15													
	4,137,519	942,623	-	-	1,001,107	-	-	987,907	-	-	1,043,296	-	
Total Revenue	4,137,519	942,623	-	-	1,001,107	-	-	987,907	-	-	1,043,296	-	
Total Expenses	4,127,257	697,706	-	-	1,005,268	-	-	1,004,259	-	-	1,251,731	-	
Net Income	10,262	244,917	-	-	(4,161)	-	-	(16,352)	-	-	(208,435)	-	
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	
	Prior Year Actual 2013-14	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.													
REVENUES FROM STATE SOURCES													
Per Pupil Revenue	CY Per Pupil Rate												
School District 1 (Enter Name)	13,777	3,625,236	881,728	-	-	881,728	-	-	881,728	-	-	881,728	
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	13,777	3,625,236	881,728	-	-	881,728	-	-	881,728	-	-	881,728	
Special Education Revenue		197,412	38,963	-	-	38,963	-	-	38,963	-	-	38,963	
Grants													
Stimulus													
DYCD (Department of Youth and Community Developm.)													
Other													
Other													
TOTAL REVENUE FROM STATE SOURCES		3,822,648	920,691	-	-	920,691	-	-	920,691	-	-	920,691	
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs		22,990	-	-	-	-	-	-	-	-	17,659	-	
Title I		90,927	7,365	-	-	22,095	-	-	22,095	-	-	22,095	
Title Funding - Other		13,093	1,000	-	-	3,000	-	-	3,000	-	-	3,000	
School Food Service (Free Lunch)		109,500	-	-	-	-	-	-	-	-	-	-	
Grants													
Charter School Program (CSP) Planning & Implementation													
Other													
Other		21,301	13,277	-	-	39,831	-	-	39,831	-	-	61,132	
TOTAL REVENUE FROM FEDERAL SOURCES		257,811	21,642	-	-	64,926	-	-	64,926	-	-	103,886	
LOCAL and OTHER REVENUE													
Contributions and Donations		45,000	-	-	-	10,000	-	-	-	-	-	11,000	
Fundraising		11,900	250	-	-	5,450	-	-	2,250	-	-	7,680	
Erate Reimbursement		-	-	-	-	-	-	-	-	-	-	-	
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-	
Interest Income		160	40	-	-	40	-	-	40	-	-	40	
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-	
Text Book		-	-	-	-	-	-	-	-	-	-	-	
OTHER		-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		57,060	290	-	-	15,490	-	-	2,290	-	-	18,720	
TOTAL REVENUE		4,137,519	942,623	-	-	1,001,107	-	-	987,907	-	-	1,043,296	

HARBOR SCIENCE AND ARTS CHARTER SCHOOL
Budget / Operating Plan
2014-15

6	Total Revenue		4,137,519	942,623	-	-	1,001,107	-	-	987,907	-	-	1,043,296	-	-
7	Total Expenses		4,127,257	697,706	-	-	1,005,288	-	-	1,004,259	-	-	1,251,731	-	-
8	Net Income		10,262	244,917	-	-	(4,181)	-	-	(16,352)	-	-	(208,435)	-	-
9	Actual Student Enrollment		-	-	-	-	-	-	-	-	-	-	-	-	-
10	Total Paid Student Enrollment		-	-	-	-	-	-	-	-	-	-	-	-	-
11															
12			Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
13			2013-14	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
14															
15															
16															
17															
18	EXPENSES														
19	ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions													
20	Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Instructional Management	2.00	246,956	61,718	-	-	61,718	-	-	61,719	-	-	61,719	-	-
22	Deans, Directors & Coordinators	2.00	149,352	37,338	-	-	37,338	-	-	37,338	-	-	37,338	-	-
23	CFD / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Operation / Business Manager	1.00	85,932	21,483	-	-	21,483	-	-	21,483	-	-	21,483	-	-
25	Administrative Staff	3.00	72,228	16,850	-	-	16,850	-	-	16,850	-	-	16,850	-	-
26	TOTAL ADMINISTRATIVE STAFF	8.00	554,468	137,388	-	-	137,388	-	-	137,388	-	-	137,388	-	-
27															
28	INSTRUCTIONAL PERSONNEL COSTS														
29	Teachers - Regular	15.50	1,021,360	77,115	-	-	231,345	-	-	231,345	-	-	385,575	-	-
30	Teachers - SPED	3.00	209,976	14,292	-	-	42,875	-	-	42,875	-	-	71,458	-	-
31	Substitute Teachers	-	-	113	-	-	339	-	-	339	-	-	339	-	-
32	Teaching Assistants	5.00	126,752	13,020	-	-	39,060	-	-	39,060	-	-	65,100	-	-
33	Specialty Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Aides	-	-	36,052	-	-	-	-	-	-	-	-	-	-	-
35	Therapists & Counselors	2.00	-	8,756	-	-	26,269	-	-	26,269	-	-	43,781	-	-
36	Other	-	-	13,034	-	-	31,602	-	-	31,602	-	-	31,602	-	-
37	TOTAL INSTRUCTIONAL	25.50	1,384,140	126,330	-	-	371,490	-	-	371,490	-	-	597,856	-	-
38															
39	NON-INSTRUCTIONAL PERSONNEL COSTS														
40	Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Custodian	2.50	97,232	16,808	-	-	16,808	-	-	16,808	-	-	16,808	-	-
43	Security	1.50	47,588	13,750	-	-	13,750	-	-	13,750	-	-	13,750	-	-
44	Other	6.50	393,820	59,580	-	-	59,580	-	-	59,580	-	-	59,580	-	-
45	TOTAL NON-INSTRUCTIONAL	10.50	538,640	90,138	-	-	90,138	-	-	90,138	-	-	90,138	-	-
46															
47	SUBTOTAL PERSONNEL SERVICE COSTS	44.00	2,487,248	353,856	-	-	599,016	-	-	599,016	-	-	825,382	-	-
48															
49	PAYROLL TAXES AND BENEFITS														
50	Payroll Taxes	-	202,634	27,269	-	-	58,072	-	-	58,072	-	-	58,072	-	-
51	Fringe / Employee Benefits	-	291,264	95,111	-	-	95,111	-	-	95,111	-	-	95,111	-	-
52	Retirement / Pension	-	8,392	780	-	-	780	-	-	780	-	-	780	-	-
53	TOTAL PAYROLL TAXES AND BENEFITS	-	602,290	123,160	-	-	153,962	-	-	153,962	-	-	153,962	-	-
54															
55	TOTAL PERSONNEL SERVICE COSTS	44.00	3,089,538	477,016	-	-	752,978	-	-	752,978	-	-	979,344	-	-
56															
57	CONTRACTED SERVICES														
58	Accounting / Audit	-	27,900	4,558	-	-	4,558	-	-	4,558	-	-	4,558	-	-
59	Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Management Company Fee	-	135,960	32,500	-	-	32,500	-	-	32,500	-	-	32,500	-	-
61	Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Food Service / School Lunch	-	128,000	-	-	-	-	-	-	-	-	-	-	-	-
63	Payroll Services	-	7,552	1,865	-	-	1,865	-	-	1,865	-	-	1,865	-	-
64	Special Ed Services	-	20,600	-	-	-	-	-	-	-	-	-	-	-	-
65	Titelment Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Other Purchased / Professional / Consulting	-	37,436	7,926	-	-	7,926	-	-	7,926	-	-	7,926	-	-
67	TOTAL CONTRACTED SERVICES	-	357,448	46,848	-	-	46,848	-	-	46,848	-	-	46,848	-	-
68															
69	SCHOOL OPERATIONS														
70	Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Classroom / Teaching Supplies & Materials	-	44,314	5,113	-	-	5,113	-	-	5,113	-	-	5,113	-	-
72	Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	15,611	-	-
74	Supplies & Materials other	-	-	2,038	-	-	2,038	-	-	2,038	-	-	7,728	-	-
75	Equipment / Furniture	-	34,984	11,292	-	-	11,292	-	-	11,292	-	-	11,292	-	-
76	Telephone	-	7,152	3,517	-	-	3,517	-	-	3,517	-	-	3,517	-	-
77	Technology	-	35,152	3,068	-	-	3,068	-	-	3,068	-	-	3,068	-	-
78	Student Testing & Assessment	-	8,620	1,394	-	-	1,394	-	-	1,394	-	-	1,394	-	-
79	Field Trips	-	10,299	-	-	-	3,100	-	-	3,100	-	-	3,100	-	-
80	Transportation (student)	-	-	21	-	-	-	-	-	-	-	-	-	-	-
81	Student Services - other	-	-	733	-	-	1,721	-	-	1,721	-	-	1,721	-	-
82	Office Expense	-	22,144	2,558	-	-	2,558	-	-	2,558	-	-	2,558	-	-
83	Staff Development	-	10,678	2,987	-	-	3,261	-	-	3,455	-	-	3,261	-	-
84	Staff Recruitment	-	516	265	-	-	265	-	-	265	-	-	265	-	-
85	Student Recruitment / Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	School Meals / Lunch	-	-	13,277	-	-	39,831	-	-	39,831	-	-	39,831	-	-
87	Travel (Staff)	-	1,032	265	-	-	265	-	-	265	-	-	265	-	-
88	Fundraising	-	2,500	500	-	-	1,223	-	-	1,223	-	-	-	-	-
89	Other	-	25,911	1,078	-	-	1,078	-	-	1,078	-	-	1,078	-	-
90	TOTAL SCHOOL OPERATIONS	-	203,519	46,105	-	-	77,725	-	-	76,695	-	-	97,802	-	-
91															
92	FACILITY OPERATION & MAINTENANCE														
93	Insurance	-	24,392	8,680	-	-	8,680	-	-	8,680	-	-	8,680	-	-
94	Janitorial	-	12,360	-	-	-	-	-	-	-	-	-	-	-	-
95	Building and Land Rent / Lease	-	350,000	91,250	-	-	91,250	-	-	91,250	-	-	91,250	-	-
96	Repairs & Maintenance	-	-	10,176	-	-	10,176	-	-	10,176	-	-	10,176	-	-
97	Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	Utilities	-	80,000	15,056	-	-	15,056	-	-	15,056	-	-	15,056	-	-
100	TOTAL FACILITY OPERATION & MAINTENANCE	-	466,752	125,162	-	-	125,162	-	-	125,162	-	-	125,162	-	-
101															

HARBOR SCIENCE AND ARTS CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS	
Budget / Operating Plan 2014-15							
6	Total Revenue		3,974,933	3,974,933	-	(162,586)	(162,586)
7	Total Expenses		3,958,984	3,958,984	-	168,273	168,273
8	Net Income		15,949	15,949	-	5,687	5,687
9	Actual Student Enrollment						
10	Total Paid Student Enrollment						
11							
12							
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66							
67							
68	EXPENSES						
69	ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions					
70	Executive Management	-	-	-	-	-	-
71	Instructional Management	2.00	246,874	246,874	-	83	83
72	Deans, Directors & Coordinators	2.00	149,350	149,350	-	2	2
73	CFO / Director of Finance	-	-	-	-	-	-
74	Operation / Business Manager	1.00	85,930	85,930	-	2	2
75	Administrative Staff	3.00	67,399	67,399	-	4,829	4,829
76	TOTAL ADMINISTRATIVE STAFF	8.00	549,553	549,553	-	4,916	4,916
77							
78	INSTRUCTIONAL PERSONNEL COSTS						
79	Teachers - Regular	15.50	925,379	925,379	-	95,981	95,981
80	Teachers - SPED	3.00	171,500	171,500	-	38,476	38,476
81	Substitute Teachers	-	1,130	1,130	-	(1,130)	(1,130)
82	Teaching Assistants	5.00	156,241	156,241	-	(29,489)	(29,489)
83	Specialty Teachers	-	-	-	-	-	-
84	Aides	-	-	-	-	36,052	36,052
85	Therapists & Counselors	2.00	105,075	105,075	-	(105,075)	(105,075)
86	Other	-	107,841	107,841	-	(107,841)	(107,841)
87	TOTAL INSTRUCTIONAL	25.50	1,467,166	1,467,166	-	(73,026)	(73,026)
88							
89	NON-INSTRUCTIONAL PERSONNEL COSTS						
90	Nurse	-	-	-	-	-	-
91	Librarian	-	-	-	-	-	-
92	Custodian	2.50	67,230	67,230	-	30,002	30,002
93	Security	1.50	55,000	55,000	-	(7,412)	(7,412)
94	Other	6.50	238,320	238,320	-	155,500	155,500
95	TOTAL NON-INSTRUCTIONAL	10.50	360,550	360,550	-	178,090	178,090
96							
97	SUBTOTAL PERSONNEL SERVICE COSTS	44.00	2,377,269	2,377,269	-	109,980	109,980
98							
99	PAYROLL TAXES AND BENEFITS						
100	Payroll Taxes		201,484	201,484	-	1,150	1,150
101	Fringe / Employee Benefits		380,443	380,443	-	10,821	10,821
102	Retirement / Pension		3,120	3,120	-	5,272	5,272
103	TOTAL PAYROLL TAXES AND BENEFITS		585,047	585,047	-	17,243	17,243
104							
105	TOTAL PERSONNEL SERVICE COSTS	44.00	2,962,316	2,962,316	-	127,222	127,222
106							
107	CONTRACTED SERVICES						
108	Accounting / Audit		18,231	18,231	-	9,669	9,669
109	Legal		-	-	-	-	-
110	Management Company Fee		130,000	130,000	-	5,960	5,960
111	Nurse Services		-	-	-	-	-
112	Food Service / School Lunch		-	-	-	128,000	128,000
113	Payroll Services		7,459	7,459	-	93	93
114	Special Ed Services		-	-	-	20,600	20,600
115	Tilement Services (i.e. Title I)		-	-	-	-	-
116	Other Purchased / Professional / Consulting		31,702	31,702	-	5,734	5,734
117	TOTAL CONTRACTED SERVICES		187,393	187,393	-	170,055	170,055
118							
119	SCHOOL OPERATIONS						
120	Board Expenses		-	-	-	-	-
121	Classroom / Teaching Supplies & Materials		20,450	20,450	-	23,864	23,864
122	Special Ed Supplies & Materials		-	-	-	-	-
123	Textbooks / Workbooks		15,611	15,611	-	(15,611)	(15,611)
124	Supplies & Materials other		13,842	13,842	-	(13,842)	(13,842)
125	Equipment / Furniture		45,169	45,169	-	(10,185)	(10,185)
126	Telephone		6,068	6,068	-	1,084	1,084
127	Technology		12,271	12,271	-	22,881	22,881
128	Student Testing & Assessment		5,576	5,576	-	3,044	3,044
129	Field Trips		9,301	9,301	-	998	998
130	Transportation (student)		21	21	-	(21)	(21)
131	Student Services - other		5,896	5,896	-	(5,679)	(5,679)
132	Office Expense		10,231	10,231	-	11,913	11,913
133	Staff Development		12,965	12,965	-	(2,287)	(2,287)
134	Staff Recruitment		1,061	1,061	-	(545)	(545)
135	Student Recruitment / Marketing		-	-	-	-	-
136	School Meals / Lunch		132,770	132,770	-	(132,770)	(132,770)
137	Travel (Staff)		1,061	1,061	-	(29)	(29)
138	Fundraising		1,723	1,723	-	777	777
139	Other		4,312	4,312	-	21,599	21,599
140	TOTAL SCHOOL OPERATIONS		298,328	298,328	-	(94,809)	(94,809)
141							
142	FACILITY OPERATION & MAINTENANCE						
143	Insurance		34,719	34,719	-	(10,327)	(10,327)
144	Janitorial		-	-	-	12,360	12,360
145	Building and Land Rent / Lease		365,000	365,000	-	(15,000)	(15,000)
146	Repairs & Maintenance		40,705	40,705	-	(40,705)	(40,705)
147	Equipment / Furniture		-	-	-	-	-
148	Security		-	-	-	-	-
149	Utilities		60,224	60,224	-	19,776	19,776
150	TOTAL FACILITY OPERATION & MAINTENANCE		500,648	500,648	-	(33,896)	(33,896)
151							
152	DEPRECIATION & AMORTIZATION		10,300	10,300	-	(300)	(300)
153	RESERVES / CONTINGENCY		-	-	-	-	-
154							
155	TOTAL EXPENSES		3,958,984	3,958,984	-	168,273	168,273
156							
157	NET INCOME		15,949	15,949	-	5,687	5,687
158							

HARBOR SCIENCE AND ARTS CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2014-15						
6	Total Revenue	3,974,933	3,974,933	-	(162,586)	(162,586)
7	Total Expenses	3,958,984	3,958,984	-	168,273	168,273
8	Net Income	15,949	15,949	-	5,687	5,687
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
139						
140	ENROLLMENT - *School Districts Are Linked To Above Entries*					
161	School District 1 (Enter Name)					
162	School District 2 (Enter Name)					
163	School District 3 (Enter Name)					
164	School District 4 (Enter Name)					
165	School District 5 (Enter Name)					
166	School District 6 (Enter Name)					
167	School District 7 (Enter Name)					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	TOTAL ENROLLMENT					
178						
179	REVENUE PER PUPIL					
180						
181	EXPENSES PER PUPIL					

Appendix E: Disclosure of Financial Interest Form

Created Monday, July 28, 2014

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310400860812 HARBOR SCI & ARTS CS

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

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

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

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

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

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

Yes

Thank you.

Appendix F: BOT Membership Table

Created Tuesday, July 15, 2014

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310400860812 HARBOR SCI & ARTS 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	Alvin Patrick	Chair/President	Yes	Media	5 terms served, 9 years Elected 9/2012 Expiration 9/2014	Board Development/ Fundraising
2	Phil Salmon	Vice Chair/Vice President	Yes	Finance	4 terms served, 7.5 years Elected 4/2014 Expiration 4/2016	Finance
3	Lisa Stenson-Desa mours	Member	Yes	Law/Finance	7 terms served, 13 years Elected 9/2012 Expirations 9/2014	Finance
4	Richard Asche	Member	Yes	Law Finance	7 terms served, 13 years Elected 9/2012 Expiration 9/2014	Finance
5	Susan Etess	Member	Yes	Education	3 terms served, 6 years Elected 9/2013 Expiration 9/2015	Education
6	Robert North	Member	Yes	Education	7 terms served, 13 years Elected 9/2012 Expiration 9/2014	Education
7	Luly Duke	Member	Yes	Fundraising	7 terms served, 13 years Elected 9/2012 Expiration 9/2014	Fundraising
8	Barbara Robinson	Parent Rep	Yes	Finance	5 terms served, 5 years Elected 9/2013 Expiration 9/2014	
9	Eric Williams	Parent Rep	Yes	Management	5 terms served, 5 years Elected 9/2013 Expiration 9/2014	
10	Nancy Schulman	Member	Yes	Education	1/2 term served, 1 year Elected 9/2013 Expiration 9/2015	Education

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

1

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

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 2013-14 school year?

6

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

6

Thank you.



HARBOR SCIENCE AND ARTS CHARTER SCHOOL

132 East 111th Street, New York, NY 10029

P: 347-392-2818 F: 212-360-7429

Harbor Science and Arts Charter School (HSACS) Enrollment and Retention Efforts 2013-14

HSACS will continue its efforts for meeting or exceeding retention targets established by the SUNY Trustees for students who are English language learners, students with disabilities and students who are eligible to participate in the free and reduced-price lunch program. For meeting enrollment targets, the recruitment strategies that were employed for the 2014-15 application process are as follows:

HSACS Outreach Plan to parents for who English is not their primary language and students with disabilities:

Beginning in 2010-11, HSACS made a significant effort to attract English language learners and students with disabilities by utilizing faculty members who were bilingual and certified in special education to advertise within the community by visiting kindergarten and day care programs to speak with parents about HSACS and our program as well as distribute applications. Applications for the school were created in three other languages; Spanish, French and Mandarin (Chinese) to attract families within the community whose primary language was not English. These applications were also made accessible on the school's website for easy access. The school conducted two open houses in the winter and spring specifically for families who speak a language other than English and/or families of children with special needs. The school provided faculty including parent volunteers from the school who speak Spanish, French and Mandarin to translate information for interested families. During these sessions, school personnel and parent volunteers also helped interested parents complete applications during these open houses. This is a practice that has continued since its inception in 2010-11. For the 2014-15 school lottery application process, the school held its open houses for parents of students who are English language learners and students with disabilities on Thursday, February 27, 2014 and Thursday, March 20, 2014.

The school will continue to utilize the community outreach team which consists of a bilingual teacher, parent volunteers as well as a special education teacher to continue the school's effort to attract students where English is not the primary language as well as students with disabilities. This team will be available at all of the school's open houses for translation/informational purposes. The team will also present the school's program to community sites in order to advertise and attract families by outlining the school's special education program as well as making applications available in several languages and working with interested families on the spot as necessary.

HSACS Outreach to parents of students who would qualify for free or reduced-price lunch:

Currently 74 percent of students qualify for free or reduced price lunch. HSACS is located in an area where unfortunately many families fall into the free or reduced price lunch category. In the 2013-14 school year, the school advertised within local businesses, educational facilities and District 4 housing projects within the community to attract such families. The school has been successful in advertising, maintaining and retaining these students and plans to continue its current plan to ensure that we maintain our target.

Appendix I: Teacher and Administrator Attrition

Created Monday, July 07, 2014

Updated Friday, July 18, 2014

Page 1

Charter School Name: 310400860812 HARBOR SCI & ARTS CS

Instructions for completing the Teacher and Administrator Attrition Tables

Board of Regents-authorized charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
18	4	4

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
6	0	0

Thank you

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

Created Monday, July 14, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/4a297>

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:

Nancy Schulman

2. Charter School Name:

Harbor Science and Arts 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...: Education committee

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

No

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

No

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

No

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

No

Signature of Trustee

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

Created Monday, July 14, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/bfa03>

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:

Susan Etess

2. Charter School Name:

Harbor Science and Arts 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...: Chair, Education Committee

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

No

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

No

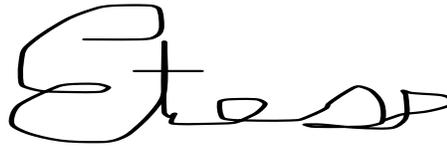
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Handwritten signature of Susan in cursive script.Handwritten signature of Stess in cursive script.

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

Created Monday, July 14, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/07cb3>

Page 1

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

1. Trustee Name:

Robert North

2. Charter School Name:

Harbor Science and Arts 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...

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of the letters 'R.', followed by 'Roth', and a stylized 'L' at the end.

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

Created Tuesday, July 15, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/6314>

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:

H. Philip Salmon

2. Charter School Name:

Harbor Science and Arts 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)

- Vice Chair/Vice President

- Other, please specify...: Finance Committee Chairman

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

No

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

No

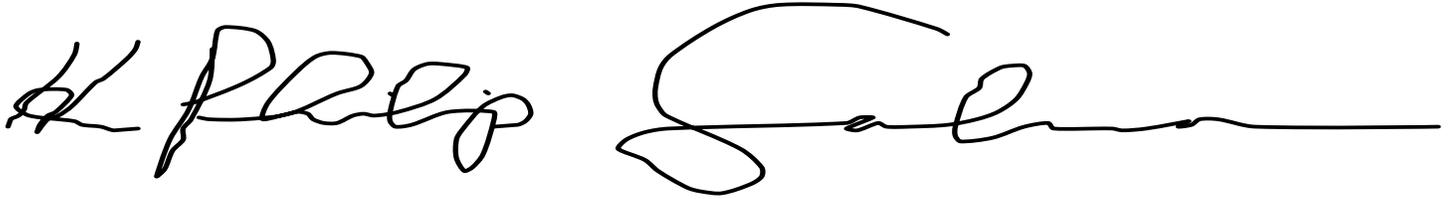
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature on the left is a cursive name that appears to be 'H. Paep'. The second signature on the right is a long, flowing cursive name that appears to be 'Jalen'.

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

Created Tuesday, July 29, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/ffe4c1>

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:

Alvin Patrick

2. Charter School Name:

Harbor Science and Arts 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

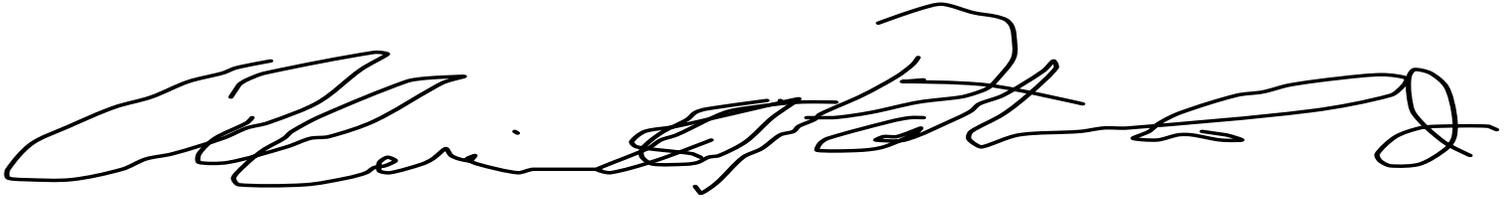
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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

A handwritten signature in black ink, appearing to read "Cheri [unclear]". The signature is fluid and cursive, with a large initial "C" and a long horizontal stroke extending to the right.

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

Created Tuesday, July 29, 2014

Updated Monday, May 18, 2015

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/61076>

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:

Eric Williams

2. Charter School Name:

Harbor Science and Arts 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)

-
- Parent Representative
-

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

No

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

No

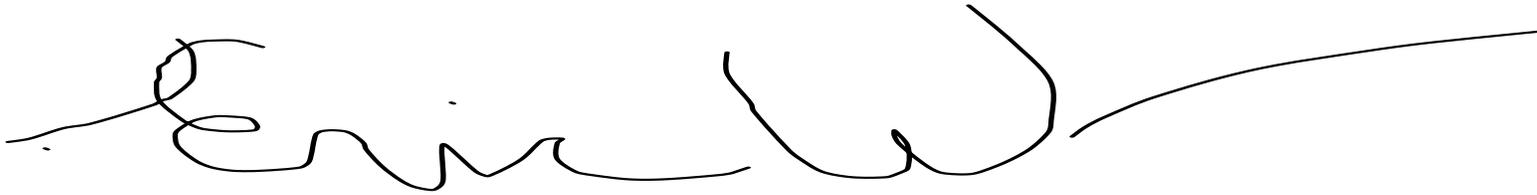
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "E. W. W.", written across the page.

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

Created Tuesday, July 29, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/8f229>

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:

Barbara M. Robinson

2. Charter School Name:

Harbor Science and Arts 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)

-
- Parent Representative
-

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

No

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

No

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

No

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

No

Signature of Trustee

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

Created Thursday, July 31, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/aaac>

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:

Lisa Stenson Desamours

2. Charter School Name:

Harbor Science and Arts 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)

(No response)

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

No

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

No

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

No

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

No

Signature of Trustee

Lisa M. Stenson Desamours

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

Created Monday, July 14, 2014

Updated Monday, May 18, 2015

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/1660>

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:

Richard M. Asche

2. Charter School Name:

Harbor Science and Arts 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...: member

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several stylized, connected letters and a long horizontal flourish extending to the right.