

# I. SCHOOL INFORMATION AND COVER PAGE

Created Friday, June 20, 2014

Updated Friday, August 01, 2014

## Page 1

### 1. SCHOOL NAME

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

310100860996 INNOVATE MANHATTAN CS

### 2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 1

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
38 Delancey Street 3rd Floor New York, NY 10002	212-432-4310	212-432-4311	info@innovatemanhattan.org

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

Contact Name	David Penberg
Title	
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

www.innovatemanhattancharterschool.org

### 6. DATE OF INITIAL CHARTER

2010-12-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2011-09-01 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

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- 6

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- 7

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- 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)	38 Delancey Street, 3rd Floor New York, NY 10002	212-432-4310	CSD 1	6-8	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	David Penberg	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Peter Katcher	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Peter Katcher	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Peter Katcher	[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

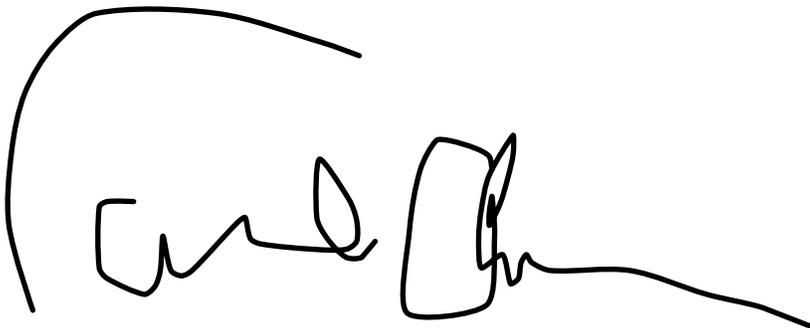
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in 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 read "Ken Farley". The signature is written in a cursive style with a large, rounded initial "K" and a long, vertical tail on the "y".

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to read "Ken Farley". The signature is written in a cursive style with a large, rounded initial "K" and a long, horizontal tail on the "y".

Thank you.

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

Created Thursday, July 17, 2014

Updated Thursday, July 24, 2014

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## Page 1

Charter School Name: 310100860996 INNOVATE MANHATTAN 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=800000070178&year=2013&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherq>

# Appendix I: Teacher and Administrator Attrition

Created Monday, July 07, 2014

Updated Thursday, July 24, 2014

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## Page 1

Charter School Name: 310100860996 INNOVATE MANHATTAN CS

### Instructions for completing the Teacher and Administrator Attrition Tables

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

### 2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
8	9	7

### 2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
4	3	2

Thank you

# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Thursday, July 17, 2014  
Updated Tuesday, July 22, 2014

## Page 1

Charter School Name: 310100860996 INNOVATE MANHATTAN 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 Per Pupil	3252083
1. Total Expenditures Per Child   Line 2: BEDS Day Pupil Count	166
1. Total Expenditures Per Child   Line 3: Divide Line 1 by Line 2	19617

#### 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)	105674
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)	363162
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	468836
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	166
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	2828

Thank you.

**INNOVATE MANHATTAN 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 June 30, 2013)**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Innovate Manhattan Charter School

**Report on the Financial Statements**

We have audited the accompanying financial statements of Innovate Manhattan 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 Innovate Manhattan Charter School as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited Innovate Manhattan Charter School's June 30, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 29, 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 14, 2014 on our consideration of Innovate Manhattan 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 Innovate Manhattan Charter School's internal control over other financial reporting and compliance.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 14, 2014

INNOVATE MANHATTAN CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

(With Comparative Totals for 2013)

<u>ASSETS</u>	June 30,	
	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 38,029	\$ 24,579
Grants and other receivables	28,573	13,167
Prepaid expenses	3,057	21,014
TOTAL CURRENT ASSETS	<u>69,659</u>	<u>58,760</u>
 <u>PROPERTY AND EQUIPMENT</u>		
Furniture and fixtures	299,206	291,139
Office equipment	125,838	124,393
Computers and software	278,981	303,191
Leasehold improvements	<u>2,013,452</u>	<u>2,002,287</u>
	2,717,477	2,721,010
Less accumulated depreciation and amortization	<u>718,919</u>	<u>376,414</u>
	<u>1,998,558</u>	<u>2,344,596</u>
 <u>OTHER ASSETS</u>		
Cash - restricted	75,123	50,056
Security deposits	<u>162,210</u>	<u>157,535</u>
	<u>237,333</u>	<u>207,591</u>
TOTAL ASSETS	<u>\$ 2,305,550</u>	<u>\$ 2,610,947</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 102,036	\$ 39,388
Accrued expenses	55,332	64,924
Accrued payroll and benefits	122,410	171,525
Other accrued liabilities	124,000	131,178
Deferred lease liability	139,382	89,066
Deferred revenue	12,413	3,163
Current portion of long-term debt	-	<u>63,624</u>
TOTAL CURRENT LIABILITIES	<u>555,573</u>	<u>562,868</u>
 <u>LONG-TERM DEBT</u> , non-current portion	 1,554,311	 1,554,311
 <u>NET ASSETS</u> , unrestricted	 <u>195,666</u>	 <u>493,768</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,305,550</u>	<u>\$ 2,610,947</u>

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

INNOVATE MANHATTAN CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	<u>Year ended June 30,</u>	
	<u>2014</u>	<u>2013</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 2,519,591	\$ 2,716,351
Federal grants	164,830	543,108
State and local grants	9,933	75
Contributions	5,857	2,235
In-kind contributions	224,244	242,434
Other income	26,986	-
Interest income	<u>95</u>	<u>142</u>
TOTAL OPERATING REVENUE AND SUPPORT	2,951,536	3,504,345
Expenses:		
Program:		
Regular education	2,293,454	2,417,838
Special education	470,252	639,318
Management and general	<u>485,932</u>	<u>557,929</u>
TOTAL EXPENSES	<u>3,249,638</u>	<u>3,615,085</u>
CHANGE IN NET ASSETS	(298,102)	(110,740)
Unrestricted net assets at beginning of year	<u>493,768</u>	<u>604,508</u>
UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$ 195,666</u>	<u>\$ 493,768</u>

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

INNOVATE MANHATTAN CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014

(With Comparative Totals for 2013)

	Year ended June 30,				
	2014			2013	
	Program Services		Supporting Services	Total	
Regular Education	Special Education	Sub-total	Management and general	Total	
Salaries	\$ 854,823	\$ 157,554	\$ 1,012,377	\$ 105,674	\$ 1,118,051
Payroll taxes and employee benefits	196,269	36,887	233,156	24,215	257,371
Curriculum and classroom supplies	33,833	13,234	47,067	-	47,067
Professional development	7,474	1,981	9,455	611	10,066
Student services	181,064	53,435	234,499	-	234,499
Professional services	160,054	47,235	207,289	158,527	365,816
Office expense	23,292	4,293	27,585	9,932	37,517
Technology	30,156	5,558	35,714	3,728	39,442
Occupancy and moving	493,534	90,964	584,498	61,011	645,509
Marketing and staff/student recruiting	16,039	4,386	20,425	387	20,812
Insurance	18,561	3,421	21,982	2,294	24,276
Depreciation and amortization	277,336	51,116	328,452	34,285	362,737
Bad debt expense	-	-	-	1,582	1,582
Interest expense	-	-	-	83,330	83,330
Other	-	-	-	231	231
Loss on disposal of property and equipment	1,019	188	1,207	125	1,332
	<u>\$ 2,293,454</u>	<u>\$ 470,252</u>	<u>\$ 2,763,706</u>	<u>\$ 485,932</u>	<u>\$ 3,249,638</u>
					<u>\$ 3,615,085</u>

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

INNOVATE MANHATTAN CHARTER SCHOOL

STATEMENT OF CASH FLOWS

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

	<u>Year ended June 30,</u>	
	<u>2014</u>	<u>2013</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (298,102)	\$ (110,740)
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	362,737	315,615
Loss on disposal of property and equipment	1,332	5,293
Changes in certain assets and liabilities affecting operations:		
Cash - restricted	(25,067)	(25,046)
Grants and other receivables	(15,406)	290,411
Prepaid expenses	17,957	161,647
Security deposit	(4,675)	(157,535)
Accounts payable	62,648	(23,032)
Accrued expenses	(9,592)	12,468
Accrued payroll and benefits	(49,115)	31,887
Other accrued liabilities	(7,178)	131,178
Deferred lease liability	50,316	89,066
Deferred revenue	9,250	(84,997)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	95,105	636,215
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(23,532)	(944,876)
Proceeds from sale of property and equipment	5,501	-
NET CASH USED FOR INVESTING ACTIVITIES	(18,031)	(944,876)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Borrowings on long-term debt	-	522,462
Repayment of long-term debt	(63,624)	(391,063)
NET CASH (USED FOR) PROVIDED FROM FINANCING ACTIVITIES	(63,624)	131,399
NET INCREASE (DECREASE) IN CASH	13,450	(177,262)
Cash at beginning of year	24,579	201,841
CASH AT END OF YEAR	<u>\$ 38,029</u>	<u>\$ 24,579</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid during the year for interest	<u>\$ 83,726</u>	<u>\$ 73,429</u>

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

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

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

The Charter School

Innovate Manhattan Charter School (the “Charter School”), is an educational corporation operating as a charter school in New York, New York. On December 14, 2010, 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 contribute to the quality and mosaic of educational innovations in New York by offering 6<sup>th</sup> - 8<sup>th</sup> graders a coherent model for personalized education that is based on individual coaching, goals, and accountability combined with state-of-the-art learning technology and the international exchange of ideas and experiences. Upon graduation, all students will be poised for success in high school and college while living a fulfilled, purposeful life.

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.

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014 AND 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 financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash - restricted

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 and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to ten years. Leasehold improvements are being amortized over ten years which is the initial lease term plus the first, five-year optional renewal period.

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.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014 AND 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, 2012 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.

In-kind contributions

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, nursing services, special education services and speech therapy that was also provided for the students from the local district. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

The Charter School received contributed educational services which were valued at \$224,244 and \$242,434 and are included in student services expense in the accompanying statement of activities and changes in net assets for the years ended June 30, 2014 and 2013, respectively.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$20,800 and \$15,400 for the years ended June 30, 2014 and 2013, respectively.

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.

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014 AND 2013

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

Cont'd

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.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 14, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: COMMITMENTS

In June 2011, the Charter School entered into a Licensing and Consulting Services Agreement with Kunskapsskolan USA, Inc. ("KUSA") through November 2015. KUSA will provide the Charter School with their comprehensive educational program that they license to schools, as well as, provide consulting to enable the Charter School to implement the program. Payment for these services are waived for the Charter School's initial charter term (five years), after such time the Charter School may renew at negotiated terms. KUSA may seek reimbursement from the Charter School for expenses paid by them on their behalf.

In October 2013, the Charter School amended the agreement with KUSA to expand certain services KUSA will provide to include management and consulting services, and employing the Head and Assistant Head of the School, upon board approval. During the year ended June 30, 2014, the Charter School paid approximately \$217,500 to reimburse KUSA for these services, which are included in professional services on the statement of functional expenses. The amount included in accounts payable is \$75,200 at June 30, 2014.

NOTE C: SCHOOL FACILITY

The Charter School leases its facilities from KUSA through June 2017 renewable for three additional five year terms. The Charter School's base rent for the year ended June 30, 2014 was \$38,750 a month and the base rent is expected to increase in March 2015 to \$42,235 a month. Rent expense for each of the years ended June 30, 2014 and 2013 was \$515,316.

The future minimum payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 478,950
2016	506,850
2017	506,850
	<u>\$ 1,492,650</u>

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014 AND 2013

NOTE C: SCHOOL FACILITY, Cont'd

In conjunction with this facility lease the Charter School is required to pay a security deposit of \$31,000 a year for the first five years. As of June 30, 2014 and 2013, the Charter School had approximately \$162,000 and \$158,000 on its statement of financial position for security deposits, respectively.

NOTE D: OPERATING LEASE

The Charter School leases office equipment under a non-cancelable lease agreement expiring in July 2017. The future minimum payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 7,509
2016	7,509
2017	1,251
	<u>\$ 16,269</u>

NOTE E: DEBT

Long-term debt is as follows:

	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
Note payable to KUSA, due in interest only payments until July 2015 when monthly principal payments of \$26,798 plus interest at 3-month LIBOR plus 5% (effective rate of 5.232% at June 30, 2014) are due through April 2020. Secured by substantially all assets of the Charter School.	\$ 1,554,311	\$ 1,601,043
Note payable repaid in full during the year	-	16,892
	<u>1,554,311</u>	<u>1,617,935</u>
Less current portion of long-term debt	-	63,624
	<u>\$ 1,554,311</u>	<u>\$ 1,554,311</u>

INNOVATE MANHATTAN CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014 AND 2013

NOTE E: DEBT, Cont'd

Maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ -
2016	321,582
2017	321,582
2018	321,582
2019	321,582
Thereafter	<u>267,983</u>
	<u>\$ 1,554,311</u>

NOTE F: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering all regular employees. The Charter School has a discretionary employee match contribution. The Charter School made contributions of approximately \$23,000 and \$27,000, to the Plan for the years ended June 30, 2014 and 2013, respectively.

NOTE G: 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 H: CONCENTRATIONS

At June 30, 2014, approximately 91% of grants and other receivables are due from the Federal government relating to certain grants.

At June 30, 2013, approximately 67% of grants and other receivables are due from New York State relating to certain grants.

During the years ended June 30, 2014 and 2013, 85% and 78%, respectively, 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.

**INNOVATE MANHATTAN 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  
Innovate Manhattan 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 Innovate Manhattan Charter School, which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and changes to 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 14, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Innovate Manhattan 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Innovate Manhattan Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Innovate Manhattan 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 over financial reporting 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 Innovate Manhattan 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 certain matters that we have reported to management of Innovate Manhattan Charter School in a separate letter dated October 14, 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 14, 2014

INNOVATE MANHATTAN CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 14, 2014

To the Board of Trustees  
Innovate Manhattan Charter School

In planning and performing our audit of the financial statements of Innovate Manhattan 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 entity'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 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 Charter School's financial statements as of and for the year ended June 30, 2014, we have updated the status of the comments that were included in our letter dated October 29, 2013 and are included for informational purposes. We do not consider these matters to be a significant deficiencies or material weaknesses:

### **Financial Policies and Procedures**

As a result of high turnover within the management and finance staff at the Charter School, certain financial policies and procedures which were designed to ensure timely identification of material errors and accurate reporting were not always followed. Our audit of the Charter School revealed that certain credit card statements did not have adequate support attached, competitive bids and packing slips were not always retained, certain invoices and purchase orders were not properly approved, payroll registers were not adequately reviewed, and some employee and student files were missing required documentation.

#### **Recommendation**

The Charter School has extensive policies and procedures which are formally documented in the Financial Policies and Procedures Manual (FPPM) and has hired an outside financial consultant to assist with these controls. Our testing found that controls had improved toward the end of the fiscal year as staffing stabilized and the financial consultant became more involved. We recommended the Charter School continue to implement these internal controls as documented in the FPPM. If revisions to these policies or procedures are required to reflect changes in staffing levels, they should be documented and disseminated to all affected personnel.

#### **Status at June 30, 2013**

During our 2013 audit, in the month tested of September 2012, we found that the Charter School still maintained some credit card statements that did not have adequate support attached, and were still some missing competitive bids, invoices, and packing slips.

#### **Status at June 30, 2014**

During our current year audit, the Charter School maintained adequate records of debit card purchases, competitive bids, invoices, and packing slips. However, we noted three debit card purchases in the month of March that were made before being approved by the Head of School.

### **Records Retention**

During our audit we noted two eighth grade student files were not maintained.

#### **Recommendation**

We recommend the Charter School adhere to their record retention policy and keep a copy of such records.

#### **Status at June 30, 2014**

During our current year audit, we found that student files were maintained. Policies and procedures appear that they are being properly followed.

### **Minutes**

During our audit we noted that minutes of the Finance Committee meetings were not maintained.

#### **Recommendation**

We recommended minutes of all Board committees to be maintained. The Form 990 inquired that if all committee meetings were documented as well as meetings of the governing body. Keeping minutes of all minutes is also an indication of good governance.

Status at June 30, 2013

During our 2013 audit we noted that some minutes of the finance committee were maintained, but not all of the meetings.

Status at June 30, 2014

No changes noted.

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

**Fire Safety Report**

During our audit the Charter School was unable to readily locate an up to date Fire Safety Report or Fire Inspection that was filed with Bureau of Fire Prevention.

**Recommendation**

We recommend the Charter School maintain annual documentation of Fire Safety Reports or Fire Inspections which should be performed every school year before December 1<sup>st</sup> and filed with the Bureau of Fire Prevention before the December 16th date, per Section 807a of the Education Law.

\* \* \* \* \*

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

This communication is intended solely for the information and use of Management, Finance Committee Members, and Board Members, others within the organization, and governmental authorities 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 Shelby Stenson or Jackie Lee.

Very truly yours,

*Mengel, Metzger, Barr & Co. LLP*

MENGEL, METZGER, BARR & CO. LLP

**Transmittal Form**  
**Annual Financial Statement Audit Report**

*for SUNY Authorized Charter Schools*

<b>School Name:</b>	<b>Innovate Manhattan Charter School</b>
Date (Report is due Nov. 1):	November 1, 2014
School Fiscal Contact Name:	David Penberg
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP
School Audit Contact Name:	Shelby L. Stenson
School Audit Contact Email:	<a href="mailto:sstenson@mmb-co.com">sstenson@mmb-co.com</a>
School Audit Contact Phone:	585-423-1860 x3210
Audit Period:	2013-14
Prior Year:	2012-13

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	
Management Letter Response	No findings noted
Form 990	In draft
Federal Single Audit (A-133) <sup>1</sup>	N/A
Corrective Action Plan	N/A

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

NYS Education Department Public School Choice Programs 89 Washington Avenue Room 462 EBA Albany, New York 12234 <a href="mailto:charterschools@mail.nysed.gov">charterschools@mail.nysed.gov</a>	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Room 524 EBA Albany, New York 12234 <a href="mailto:fsanda133@mail.nysed.gov">fsanda133@mail.nysed.gov</a>
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<sup>1</sup> A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to [OMB Circular A-133](#) for the federal filing requirements.



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

# Innovate Manhattan Charter School

Administrative  
expenditures per pupil:

**\$0.00**

Per NYS Statute

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

# Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 22, 2014

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Page 1

310100860996 INNOVATE MANHATTAN 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 Friday, June 20, 2014

Updated Thursday, July 24, 2014

## Page 1

310100860996 INNOVATE MANHATTAN 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	Carl Aloï	Chair/President	Yes	Finance	In first of 5-year term Appointed 7/1/11	Finance; Governance; Personnel
2	Ellen Bakst	Member	Yes	Education	In first of 5-year term Appointed 7/1/11	Academic; Resource Development
3	Jessica Bloomgarden	Member	Yes	Marketing	In first of 5-year term Appointed 1/1/14	Governance; Resource Development
4	Vincent Choi	Secretary	Yes	Communications	In first of 5-year term Appointed 7/1/13	Personnel
5	Linda Corrin	Member	Yes	Education	In first of 5-year term Appointed 12/1/13	Academic; Personnel; Board Development
6	Anita Hammond	Member	Yes	Charter school administration	In first of 5-year term Appointed 12/1/13	Board Development
7	Kathy Mone	Vice Chair/Vice President	Yes	Finance and Operations	In first of 5-year term Appointed 7/1/13	Finance; Facilities; Board Development

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

3

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

2

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

10

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

12

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

12

Thank you.

Innovate Manhattan Charter School's (Innovate) model is designed to provide a personalized education, with individual goals and differentiated learning strategies for each student.

**Recruitment Efforts Conducted for the 2014-15 Academic Years:**

To spread awareness about the program and attract students to the school, Innovate developed promotional material which it distributed via bulk mail to residents throughout the New York City Community School District (NYC CSD) 2. In addition to describing the school's overall academic program as well as the specific efforts to serve high-needs students, this document also provided information on how to apply to the school. To reach the district's immigrant population and facilitate meeting the school's enrollment targets, Innovate translated this promotional material into Mandarin and Spanish. Copies of these materials are available at the end of this document.

Innovate also conducted a media campaign including advertisements in Big Apple Parents Magazine which reaches 60,000 parents per month. Innovate had a three month long media campaign with the magazine to spread awareness of the school's program. The school also held give open house events during the 13-14 school year, during which they provided Spanish and Mandarin interpreters for families that needed them. As part of the open house events, Innovate provided a general overview of the school's program including the special education and ESL services, a tour and instructions on how to fill out the school's application.

To recruit students, school staff volunteered up to three hours each week to visit community-based organizations in the school's surrounding neighborhood. The school leader or board members would visit these neighborhood establishments with applications, flyers and business cards to attract new students to the school as well as connect with the community.

Because the surrounding community in NYC CSD 2 has a very large population of families with students eligible for the FRPL program, the school's general recruitment strategies target these populations. Specific locations visited to recruit students from this population as well as students with disabilities to the school are listed below:

Ludlow Fitness	Grand Street Guild Apartments	Levitt Pharmacy
Special Touch Vale Cleaners	Noah's Ark Original Deli	Doughnut Shop
Center Light	Century Pharmacy	Museum at Eldridge Street Synagogue
Cooke Center Grammar School	Hamilton Fisk Park & Play Center	Eastside Diagnostic
YMCA - Chinatown	NMASS - Lower Eastside Workers Center	All Ace Dental
Education Alliance	Boys & Girls Club of the East Village	Big Apple Parent Magazine
P.S. 201	Children's School	

Below is a list organizations the school has visited to attract English Language Learners (ELLs):

Little Star Day Care	P.S. 42	Rutgers Community Center
Asian Americans for Equality and Chinese Progressive Association	Education Alliance Preschool	Henry Street Settlement
P.S. 20	P.S. 12	University Settlement
YMCA - Chinatown	NMASS – Lower Eastside Workers Center	Grand Street Settlement
Shuang Wen Academy Network	Russian Radio	Earth School

Innovate plans to repeat these efforts during the 14-15 academic year to recruit for the 15-16 academic year.

#### **Retention Efforts for Students Eligible for Free & Reduced Priced Lunch:**

During the 2013-14 academic year, 72% of enrolled students were eligible for the federal Free and Reduced Priced Lunch Program (FRPL). To retain these students, the school implemented its workshop model where students worked on their individual goals through small group or one-on-one instruction with the support of a general education or special education teacher based on the needs of the students. Each student met weekly with a coach to review their progress, develop and adjust goals and create weekly instructional action plans to guide student work each week. Coaches shared this information along with weekly progress updates from teachers on the school's online educational document system, which provides parents and students with real-time access to the qualitative and quantitative progress of each student.

In addition to identifying at-risk students with interim assessments, the school further monitored student progress through a quarterly grade forecasting process. Using this process, teachers estimated year-end grades for students each quarter based on the student's current level of proficiency. For students forecasted to perform below grade-level, teachers, coaches, parents and students would meet to create a plan for improvement. Teachers and coaches also met weekly with literacy and math specialists and special education teachers in grade level meetings to discuss the progress, performance and strategies for students at-risk of academic failure.

During the 2013-14 academic year, Innovate also launched a four week summer remediation program for students performing below grade level or at-risk of academic failure. The program provides students with additional ELA, math and arts instruction to reduce summer loss and prepare them for the next school year. In partnership with the Enrichment Cultural Center, students in the summer program also benefit from enrichment workshops on dance, gymnastics, martial arts and experiential science on topics such as rocket building, computer programming, earth science and engineering

This high degree of individualized instruction and monitoring combined with transparency and meaningful parent and family engagement has resulted in families with students eligible for the FRPL choosing to re-enroll their students at Innovate for another year. During the upcoming 2014-15 academic year, the school plans to continue implementing this educational model which has resulted in strong retention rates.

**Retention Efforts for Students with Disabilities:**

During the 2013-14 academic year, 23% of the students enrolled at Innovate had an Individualized Education Program (IEP). In addition to the education program described above, to retain these students Innovate implemented an Integrated Collaborative Teaching (ICT) model in all core subjects. In addition, the school employed two full-time and one part-time special education teachers who, dependent upon the student's IEP, would push-into math, science, ELA or social studies to provide additional support and instruction or would provide Special Education Teacher Support Services (SETSS) instruction to small groups of students.

Each special education teacher would provide real-time updates after each session with students on their performance and mastery on the school's online education system. This information was immediately available to students, parents, general education teachers and school administrators. Special education teachers attended weekly grade cohort meetings where they would work with general education teachers to develop lesson plans and strategies for meeting students individual learning needs.

In addition, special education teachers met weekly and one-on-one with the Principal three times each year to monitor the performance of the overall special education program and make changes to the program as necessary.

The school intends to continue implementing this program during the upcoming 2013-14 academic year. This has resulted in many families choosing to remain with the school.

**Retention Efforts for English Language Learners (ELLs):**

During the 2013-14 academic year, 3% of the students enrolled were classified as Limited English Proficient. The school requires all English-as-a-Second-Language providers to have an educational background in second language learning along with experience providing English language acquisition instruction in formal and informal settings. Innovate's English Language Arts (ELA) teacher who meets this qualification ensured that English language acquisition strategies were embedded throughout all literacy and writing instruction. The ELA teacher also delivered English language acquisition instruction to small groups of students two to three times per week depending on student needs.

The school also employs two full-time staff who speak fluent Spanish. In addition, the school hired Spanish and Mandarin interpreters to assist with contacting all families whose students had successfully applied to the school. Innovate has also developed a partnership with the Shuang



Wen Academy Network, a cultural organization, to teach mandarin to students in the evening and on weekends. This service is offered to all students, but is particularly helpful for Mandarin speaking students looking to continue instruction with Mandarin.

These services were also supported by the same monitoring process used for the special education program described above as well as the supports provided through the general education program also described above. The school intends to continue implementing this program during the upcoming 2013-14 academic year. This has resulted in many families choosing to remain with the school.

### ABOUT INNOVATE MANHATTAN CHARTER SCHOOL

Innovate Manhattan Charter School is a charter school based in Community District 1 in Manhattan. At IMCS, our students get a great education and are valued as individuals. The KED program ensures that we know how students work and learn best, what inspires and motivates them, and that we support and challenge them. Our model's core integrated elements guide students' personalized learning:

#### PERSONALIZED LEARNING

At IMCS, every student learns as fast as she can in the way she learns best. Students don't waste time practicing skills they already know. We mature their skills so that they can manage their own learning at the level of freedom they can handle.

#### ONE-TO-ONE COACHING

Every student has a personal coach with whom they meet one-to-one each week to review and reflect on the student's progress toward their goals, identify priorities and agree on the learning strategies that they will pursue to achieve their goals.

#### SCHEDULING

Each student has a personal schedule based on their needs, goals and learning strategies that includes a variety of formats to learn in.

#### GOALS

Our students set high goals and meet them. Students, their parents and their coaches work together to set clear, realistic, and challenging goals that don't focus on a minimum standard, but rather on the student achieving more than he ever thought possible.

#### LEARNING PORTAL

IMCS is not online learning. We're about coaching and collaboration because human interaction is required to develop a child's intellect. IMCS fuses technology and our rigorous, integrated curriculum through our Learning Portal, where materials and students' progress are available to teachers, students, and families 24/7.

Please visit us on the web at:

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

### ACERCA DE INNOVATE MANHATTAN CHARTER SCHOOL

Innovate Manhattan Charter School es una escuela autónoma basada en el Distrito de la Comunidad 1 en Manhattan. En IMCS, nuestros estudiantes consiguen una gran educación y son valorados como individuos. El programa de KED asegura que sepamos cómo trabaja cada estudiante, cómo aprenden mejor, qué los inspira y motiva y que les demos el apoyo y desafío que necesitan. Nuestro modelo integra elementos que sirven de guía para que los estudiantes tengan una educación personalizada:

#### APRENDIZAJE PERSONALIZADO

En IMCS, cada estudiante aprende a su ritmo, de forma que aprenda mejor. Los estudiantes no pierden tiempo practicando las habilidades que ya conocen. Nosotros desafiaremos sus habilidades para que puedan manejar su propio nivel de aprendizaje.

#### METAS

Nuestros estudiantes establecen metas y las cumplen. Los estudiantes, sus padres y sus entrenadores trabajan juntos para establecer objetivos claros, realistas y metas alcanzables que no se enfocan en estándares mínimos. Solo más allá en el logro del estudiante que nunca creó posible.

#### HORARIO

Cada alumno tiene un horario personal basado en sus necesidades, objetivos y estrategias de aprendizaje que incluye una variedad de formatos para aprender.

#### ENTRENADORES PERSONAL

Cada estudiante tiene un entrenador personal con el que se reúne uno a uno todas las semanas para revisar y reflexionar sobre el progreso que tiene el estudiante para alcanzar sus metas, identificar las prioridades y acordar las estrategias de aprendizaje que se llevarán a cabo para avanzar sus metas.

#### PORTAL DE APRENDIZAJE

IMCS no es aprendizaje en línea. Nos interesa entrenar y colaborar ya que la interacción humana es necesaria para el desarrollo del intelecto del niño. IMCS mezcla a través del Portal de Aprendizaje la tecnología y nuestro riguroso plan de estudios, donde materiales y el progreso del estudiante están disponibles 24/7.

Por favor, visítenos en la web en:

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

### 关于 INNOVATE MANHATTAN CHARTER SCHOOL

Innovate Manhattan Charter School是一所特许学校，位于曼哈顿社区学区1 (District 1)。在IMCS我们为每个学生提供高质量的教育和作为个人之良好价值。该KED计划将帮助我们了解如何工作和学生的学习最好的。有什么启发和激励他们，使我们支持并挑战他们。我们的模型的核心要素整合引导学生个性化学习。

#### 个性化学习:

在IMCS每个学生学习能以最快的速度最好的方式使她学得最好。学生不浪费时间练习他们已经知道的技能。我们发展他们的技能使他们可以自由处理自己的学习水平。

#### 一个面对面指导:

每个学生都有一个与他们所接触的教练。每星期检讨和反思学生对目标的进展情况。确定优先事项，并同意学习计划。他们将实现自己追求的目标。

#### 日程安排:

每个学生都有自己需要的个人的时间表。目标和学习的策略是灵活的，包括各种风格的学习。

#### 目标:

我们的学生设定高目标和挑战他们的。学生，他们的家长和他们的教练一起工作。例证明确，切合实际，有挑战性的目标不集中在一个最低标准，而是以实现学生超过他们曾经想象的。

#### 网络学习:

IMCS不是网上学习。我们关于感受和协作，因为开发孩子的智力需要人与人之间的互动。IMCS结合技术和我们严谨的全面实施课程通过我们的门户网站学习，其中的材料和学生的学习进度，可7天24小时给予教师，学生和家庭得到访问。

请浏览我们的网站:

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



**INNOVATE MANHATTAN**  
CHARTER SCHOOL



Submitted to the SUNY Charter Schools Institute on:

October 24, 2014

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Dr. David Penberg, Head of School, and Peter Katcher, Associate Head of School, prepared this 2013-14 Accountability Progress Report on behalf of the school’s board of trustees:

Trustee’s Name	Board Position
Carl Aloï	Chair/President; Finance, Governance, Personnel
Ellen Bakst	Trustee; Academic, Resource Development
Jessica Bloomgarden	Trustee; Governance, Resource Development
Vincent Choi	Secretary; Personnel
Linda Corrin	Trustee; Academic, Personnel, Board Development
Anita Hammond	Trustee; Board Development
Kathy Mone	Vice Chair/Vice President; Finance, Facilities, Board Development

**Dr. David Penberg has served as the school leader since January 2014.**

## INTRODUCTION

Innovate Manhattan Charter School (IMCS) opened in September 2011 with 150 students in 6<sup>th</sup> and 7<sup>th</sup> grade and now serves 172 6<sup>th</sup>-8<sup>th</sup> grade students. The mission of IMCS is to cultivate in our students the unity of knowledge, skills, and personal development that constitute the empowered individual. It is fundamental to our educational concept that all people are different, learn in different ways and at different rates, and have the right to a personal challenge every day. Therefore, we will contribute to the quality and mosaic of educational innovations in New York by offering our 6th-8th graders a coherent model for personalized education based on individual coaching, goals, and accountability combined with state-of-the-art learning technology and the international exchange of ideas and experiences. Upon graduation, all IMCS students will have achieved more than they thought possible and be poised for success in high school and college while living a fulfilled, purposeful life.

### Key Components of Innovate Manhattan Charter School

- **Personal goals and personal learning strategies**

A personalized education demands personal goals and personal learning strategies. A person's ability to set goals and persevere to reach these goals is an important prerequisite for assuming responsibility for one's own life. When goals are used as tools throughout the educational process, it leads to better results--provided that the goals are personal, clear, challenging, and reasonable, and that the progress is routinely measured, reflected upon, and strategies for success revised. At IMCS, students set ultimate, term, learning, and weekly (work) goals all connected to academic achievement.

- **Personal Coaching**

The personal coaching method is based on theoretical models of motivation and developmental psychology, as well as from pedagogy and cognitive psychology. To ensure a structured and successful coaching process, we have developed a number of tools for the teacher/coach, the student and the parents. The tools of personal coaching are two-part: discussions and documentation. The **progress tracking review/development discussion**, one-to-one weekly **coaching sessions**, the **individual study** plan, the Educational Documentation System and the **logbook**--together with the continuous dialogue between students, the teacher and parents -- constitute the foundation for personal coaching.

- **The Teacher**

At IMCS, the teacher accommodates and supports the students' different ways of learning. This calls for a different type of teaching role, which also requires a different attitude and competence. The teaching role in IMCS involves being a personal coach, general teacher and a subject expert.

- **Curriculum Design: constructivist, inquiry-based education in "step" and "theme courses"**

Students learn best when they are facilitated to ask questions, explore, and assess what they are learning. At IMCS, teachers provide the tools for students to construct their own

understanding and knowledge of the world through their experiences and their reflection on those experiences. Students study in both “step” or “theme courses” and meet in flexible, multi-aged groupings in different kinds of lesson formats, such as lectures, workshops, seminars, communication sessions, and labs. Students work individually, in small groups, large classes, and 1:1 with teachers, according to their particular needs at particular times. It is important to note that all lesson formats are oriented toward facilitating active engagement for the students.

- **The Learning Portal™**

The Learning Portal™ is the web-based knowledge management system of a KED school and a common resource for all schools. IMCS uses the Kunskapsskolan USA Learning Portal™ that is tied directly to Common Core as well as NYS standards. It supports personalized learning by providing a wide variety of choices and being accessible to students anywhere and anytime.

- **Time as a Resource: Multiple Teaching Formats**

IMCS teaches courses in a mix of compulsory and choice sessions (labs, workshops, lectures, seminars, and communications sessions). Once they are scheduled for their mandatory sessions, students work with their coaches to choose the mix of workshops that will facilitate them meeting their personalized education plan.

- **Rooms for Learning**

IMCS’s space at 38 Delancey Street in New York City supports the educational model by providing a variety of learning spaces for teacher-directed and student-directed learning, without wasting any space available. As with all KED schools, spaces are transparent, allowing for maximum student independence.

- **Data-Driven Instruction**

IMCS will collect and use data on a consistent, systematized basis to inform and revise instruction, monitor student progress, and evaluate the efficacy of the overall school program. The school tracks performance data (formative and summative assessments, Performance Series (3x year) assessments, tasks/work completed, goals met and unmet) in a comprehensive RTI process. This data is discussed and monitored in coaching and development discussions, work teams, subject teams, and at a whole-school level.

- **Standards-Based Grading**

IMCS uses standards-based grading rather than the conventional letter or percentage-based system. Standards-based grading establishes common, rigorous expectations for academic performance for ALL students, provides a results-focus on learning, and emphasizes self-assessment and growth--not competition. This grading structure makes grading more consistent among teachers, provides a basis for accountability and real-life application of learning, and addresses developmental knowledge and skills over time. Students are assessed against Common-Core driven master subject rubrics, block rubrics, step rubrics, and in some cases, task rubrics.

- **Parent Involvement**

Vibrant parental involvement is the keystone to students' academic achievement. Research has shown that sustainable parental involvement programs include six key components: parenting, communication, volunteering, learning at home, decision-making, and a parent/teacher/student organization. In collaboration with parents, IMCS has an established Parent Teacher Student Organization (PTSO). The head of the PTSO has a seat on the school's Advisory Board.

Below are the demographic characteristics and enrollment of IMCS students as of June 2014:

**Student Demographic Characteristics**

<b>Asian</b>	1%
<b>Black</b>	41%
<b>Latina/o</b>	48%
<b>Native American</b>	0%
<b>White</b>	9%
<b>Free</b>	60%
<b>Reduced</b>	5%
<b>Special Education</b>	24%
<b>ELL</b>	3%

**School Enrollment by Grade Level and School Year**

School Year	6	7	8	Total
2010-11	-	-	-	-
2011-12	63	56	-	119
2012-13	54	69	49	172
2013-14	36	59	71	166

## ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

Students will demonstrate high levels of achievement in English Language Arts.

#### Background

IMCS utilizes an inquiry-based ELA curriculum developed by Kunskapsskolan USA (KUSA) through its Kunskapsskolan Education (KED) program and modified by members of the IMCS instructional staff. Each week, students have access to ELA labs, workshops and classes. Classes provide students with teacher-led direct instruction. Labs provide students with the opportunity for self-directed study. Workshops provide students with the opportunity for individualized and small group instruction. In utilizing the CTT model, IMCS ensures that students with Individualized Education Programs (IEPs) have access to a minimum of two teachers during workshops and classes. This combination of teacher-led and student driven instruction allows IMCS to implement a personalized plan for each student in ELA.

IMCS employs a reading specialist/coach to provide interventions and instruction as needed and to coach staff. The school assesses ongoing student progress in ELA three times each year using Performance Series testing as well as required verbal presentations for each step or theme (unit). The KED program provides professional development to IMCS staff focusing on ELA curriculum implementation, Common Core standards and implementation of the lab, workshop and direct instruction model. In addition to receiving two weeks of professional development during the summer, teachers also received two hours of professional development sessions weekly throughout the 13-14 academic 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 sixth through eighth 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 <sup>1</sup>			Total Enrolled
		IEP	ELL	Absent	
6	35	1			36
7	60				60
8	70			1	71
All	165	1		1	167

**Results**

IMCS administered the 2013-14 New York State (NYS) English Language Arts (ELA) exam to 165 students. IMCS administered an alternative assessment to one student in the sixth grade and one student in the eighth grade was absent, which account for the difference between the number of students tested and the number of students enrolled at the school. Of the students tested, 16.3 percent attained proficiency on the state ELA 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
6	25.0	35	NA	NA
7	14.0	60	15.9	44
8	10.0	70	12.5	57
All	16.3	165	14.0	101

**Evaluation**

IMCS has not yet met this measure. Of the 165 students who took the 2013-14 state ELA exam, only 101 students attended IMCS for two or more years gaining additional exposure to the school's ELA program. Fourteen percent of IMCS students enrolled for two or more years attained proficiency on the state's ELA exam. This performance fell short of meeting the measure by 60 points.

**Additional Evidence**

As compared to 2012-13, IMCS had more students enrolled at the school for two or more years taking the state's ELA exam. Data in the chart on the following page shows that the performance of

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

seventh graders remained constant from year to year with the school experiencing slight declines in eighth grade student performance.

### 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
6	-	-	NA	NA	NA	NA
7	-	-	16.0	50	15.9	44
8	-	-	16.7	42	12.5	57
All			16.4	92	14.0	101

#### 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.<sup>2</sup>

#### Results

IMCS achieved a Performance Level Index (PLI) of 69.

#### 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
	44.5	40.9	10.9	3.6

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 40.9 & + & 10.9 & + & 3.6 & = & 55.4 \\
 & & & & 10.0 & + & 3.6 & = & \underline{13.6} \\
 & & & & & & \text{PLI} & = & 69.0
 \end{array}$$

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

## Evaluation

IMCS has not yet met this measure. With a PLI of 69, IMCS performance falls 20 points below the state's AMO of 89.

### Goal 1: Comparative Measure

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

## Method

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

## Results

Overall, 14 percent of IMCS students attained proficiency as compared to 38 percent of students in Community School District 1 (CSD 1).

**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 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
6	NA	NA	35.0	736
7	15.9	44	41.0	805
8	12.5	57	38.0	853
All	<b>14.0</b>	<b>101</b>	<b>38.0</b>	<b>2394</b>

## Evaluation

IMCS did not meet this measure with performance falling below that of students in CSD 1.

## Additional Evidence

IMCS's performance for 2013-14 in comparison to CSD 1 is consistent with its comparative performance in prior years. This performance is evidence of the need for significant changes to the ELA program. The board implemented many changes midway through the 13-14 academic year and

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

will continue to do so during the 2014-15 academic year as described in the action plan on subsequent pages.

**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
6	NA	66.0	NA	32.6	NA	35
7	-	67.0	16.0	30.6	15.9	41
8	-	-	16.7	33.7	12.5	38
All	-	66.5	16.4	32.2	14.0	38

**Goal 1: Comparative Measure**

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.<sup>4</sup>

**Method**

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school’s performance to demographically similar public schools statewide. 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**

In comparison to demographically similar schools across the state, IMCS performed lower than expected on the 2012-13 ELA exam with an overall effect size of -0.72. Overall, students performed nine percentage points below the predicted performance, closing the gap from the prior year by more than 50 percent.

<sup>4</sup> 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.

**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		
6		53	9.4	21.6	-12.2	-0.96
7		69	15.9	22.4	-6.5	-0.54
8		49	14.3	24.8	-10.5	-0.72
All	69.8	171	13.5	22.8	-9.3	-0.72

<b>School's Overall Comparative Performance:</b>
<i>Lower than expected</i>

**Evaluation**

IMCS did not meet the comparative performance measure, as the school's aggregate effect size was not a positive number.

**Additional Evidence**

Performance from the 2012-13 academic year demonstrates that the effect size has closed the gap by more than 50 percent between the prior year's performance and the performance necessary to meet the measure.

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

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	-	-	-	-	-	-
2011-12	6-7	48.9	118	28.0	49.9	-1.63
2012-13	6-8	69.8	171	13.5	22.8	-0.72

**Goal 1: Growth Measure<sup>5</sup>**

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

**Method**

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

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score 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.<sup>6</sup>

**Results**

This data is not yet available for analysis

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

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

**Evaluation**

At this time, IMCS is unable to determine if this measure has been met.

**Additional Evidence**

Additional evidence is not yet available.

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

Grade	Mean Growth Percentile			
	2010-11 <sup>7</sup>	2011-12 <sup>7</sup>	2012-13	Statewide Average
6				50.0
7				50.0
8				50.0
All				50.0

<sup>6</sup> Schools can acquire these data from the NYSED's Business Portal: portal.nysed.gov.

<sup>7</sup> Grade level results not available.



## **Summary of the English Language Arts Goal**

IMCS has not yet met its ELA goal. Of the five measures to evaluate performance toward meeting the 2013-14 ELA goal, data is only available at this time to assess IMCS's performance on three measures. IMCS has not met the measures where data is available.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Did Not Achieve
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.	Did Not Achieve
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.)	Did Not Achieve
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.	Not Available

## **Action Plan**

The IMCS board, aware of the need for whole-scale changes to the school's program, altered IMCS's leadership structure to a dual leadership model and hired two school leaders to oversee the school's academic turnaround. The Head of School and Associate Head of School have been in place since January 2014. They dedicated their first weeks at the school to reviewing the entire academic program and spent the remainder of the 2013-14 academic year adjusting staff, structure and programming to meet student needs.

School leaders immediately acknowledged the necessity to adapt the KED program to meet the needs and culture of IMCS staff and students as well as significantly improve the implementation of KED program elements. Staff and students were not yet ready to implement the KED model of fully self-directed learning. Students required additional structure and guidance from the school to define goals, work plans, acceptable courses of study and urgency. More importantly, they identified a need for an increase of directed instruction and traditional academic intervention efforts for those students arriving to the school significantly below grade level. Teachers further needed additional preparation for coaching students, providing guidance within a student self-directed model as well as effective implementation of differentiation strategies. Leaders identified elements of the KED program that required additional alignment to the New York State Common Core Learning Standards and student abilities for self-directed learning. These elements, if

strengthened at IMCs would provide significant value to the school community such as the Parent Teacher Student Organization (PTSO). Leaders also developed plans for continued implementation of KED program elements displaying positive results such as the use of the Educational Documentation System (EDS) tool.

Separate and apart from the academic program, school leaders identified the need for a significant culture shift in the school. They found students and staff discouraged by test scores and frustrated with efforts to improve not providing the desired results. All members of the community were in need of a perspective change that acknowledged current performance while using the feedback to focus on improvement.

Based on these observations, school leaders immediately began implementing changes to the school program. Leaders swiftly moved away from the previous culture of students working at their own pace toward deadline driven assignments and expectations. Students and teachers used assessment results to set concrete growth goals which leadership actively followed up on and measured. There are now distinct goals for students and teachers at the offset of each exam. Each teacher also has personal growth goals that encompass instructional delivery and lesson planning. School leaders created the practice of meeting with teachers one-on-one biweekly to discuss goals, feedback from observations and classroom practice. In addition, rather than continue the practice of allowing students to determine which workshops they would attend, the school began assigning students to workshops based on their needs. Further, leaders modified workshops to include structure that allowed students only as much responsibility for self-directed learning as they could manage. Students receive coaching on goal setting with the expectation of entering workshops with pre-planned goals. Assignments within workshops shifted from student choice toward being selected with coaching and guidance from teachers. School leaders also began to design themed workshops to address student needs and provide additional opportunities for mastery of content and skill acquisition. As part of these shifts, teachers received ongoing professional development for providing structure within workshops and serving as effective coaches to give students the necessary discipline to begin experiencing success.

Leaders also identified that 27% of students required a greater level of structure and support than those inherent in the changes implemented last spring. These students required significant academic intervention with a focus on reading and math fundamentals. To address this, the school used its team teaching model to deliver additional support to these students as well as the development of intervention teams to provide small group instruction using Read180 and other resources to increase student's comprehension and learning.

To support the schools efforts, KED and KUSA combined resources to administer additional guidance and assistance to the school in the form of multiple coaches who provide monthly support. School leaders created consistent communication systems to share progress and discuss strategies for ongoing school improvement as well as to learn from other schools in the international KED network. School leaders are also working internationally with teachers, curriculum developers and leaders to update, improve and implement the school's curriculum.

School leaders also began to develop and strengthen the PTSO, a KED program component that is less crucial to the overall KED program in Sweden, but of high importance to IMCS leveraging the

community support and seamless communication needed for whole scale changes at the school. Over eight months, the school has increased parent engagement, communication and trust with the school and understanding of the school's current strategy. Evidence of this increase includes a rise in parents using the EDS, online portal to share student work, grades and the school's curriculum as well as increased attendance at school events.

To address school culture needs, school leaders invested in the Capturing Kids Hearts program for implementation during the 2014-15 academic year. They anticipate this program will improve the number of positive interactions among staff and students, move the entire community from a punitive to a rewards mindset and develop school-wide social norms that improve behaviors and increase responsibility. Weekly individual counseling for students with IEP individual counseling mandates is in place as well as weekly group counseling for students with IEP group counseling mandates. Weekly individual counseling for students identified as high risk or in need of social/emotional/behavioral support is also scheduled. Additionally, IMCSA also provides non-mandated, crisis counseling and weekly counseling for students.

Counseling goals include developing and improving social skills, managing anger and frustration, expressing thoughts and feelings verbally, learning and utilizing relaxation techniques, improving self-esteem, increasing self-awareness, improved decision making skills, accountability for behavior, problem solving, making and sustaining relationships, increased ability to maintain focus and attention, stress management, anxiety and depression symptom management, avoiding self-harming behavior and other necessary topics. Counseling and therapeutic interventions such as CBT, Solutions Focused Therapy, Mindfulness, Play Therapy are among the strategies used.

Weekly short-term (8-12 weeks) counseling groups are held throughout the year to address student needs. These sessions are intended to reach the larger student body with sessions such as a Boys/Girls Group, Anger Management Group, Meditation Group and a group for students with anxiety about high school applications. For these sessions, IMCS uses the Mindfulness curriculum by Mindful Schools.

The school is promoting and effectively using a Student and Staff Affirmation project, highlighting not only exceptional student and staff contributions, but also random acts of kindness, positive peer interaction and contributions to the culture of the school. Additionally, as part of the shift in culture, a "Virtue of the Month" program has been implemented, run by the Guidance team, and implemented and presented by students, utilizing student projects as well as prepared resources. The school collaborates with and reaches out to student's outpatient providers, ACS and caseworkers. The staff has received Mandated Reporting and McKinney Vento training

New school leaders began these changes during the second half of the 2013-14 school year giving these changes little time to demonstrate significant results. However, based on student work samples, specifically the quality of writing and the increase in student initiative and responsibility, the school saw only modest progress. Additional steps to support substantial progress during the 2014-15 academic year include the development of student library and an after school program available six days each week. The after school program provides an hour of small group or individual assistance with homework and reinforcement of ELA/math content.

Within the ELA program, IMCS has hired a part-time reading and writing specialist to support students with acquiring the necessary skills for grade-level mastery. For the writing process, the

writing specialist places increased emphasis on the use of graphic organizers, pre-writing strategies, drafting, editing and writing in context. These efforts are focused on improving student responses to prompts and increasing reading comprehension skills. All students now have an independent writing class included in their weekly schedule, which provides students with additional practice and endurance with writing for long periods. To support writing in each content area, IMCS has developed a common writing guide to ensure that social studies, science and math include at least one writing component each week.

School leaders have also adjusted ELA staffing by moving teachers across grades to support student learning. Teachers and leaders are conducting a curricular review for all subject, which has resulted in changing student novels and adjusting pacing to better meet student needs. The school has also shifted its schedule to teach ELA linearly rather than in blocks. For example, the school will teach grammar in conjunction with writing rather than separately as it had done in the past. In addition, teachers are spending more time with students on close reading, reviewing text, chunking it, rephrasing it, and tearing it apart to increase student understanding and comprehension. Leaders have also overseen changes to the school's rubrics, which did not identify all levels of student performance and likely resulted in grade inflation. New rubrics in conjunction with collaborative grading ensure that grading is normalized across grades and classrooms.

School leaders have also implemented a unified lesson plan template tied to its identification of teacher needs for increasing the level of higher order thinking that occurs in classrooms. The new lesson plans require specific lesson objectives, direct and guided instruction plans, list of planned questions and the inclusion of assessments. Leaders provide teachers with feedback on plans during biweekly one-on-one meetings. During weekly grade planning meetings, teachers also provide peer editing of lesson plans.

## MATHEMATICS

### Goal 2: Mathematics

Students will demonstrate high levels of achievement in mathematics.

#### Background

IMCS utilizes an inquiry-based Math curriculum developed by KUSA through the KED program and modified by members of the IMCS instructional staff. Each week, students have access to Math labs, workshops and classes. Classes provide students with teacher-led direct instruction. Labs provide students with the opportunity for self-directed study. Workshops provide students with the opportunity for individualized or small group instruction. In utilizing the CTT model, IMCS ensures that students with IEPs have access to a minimum of two teachers during workshops and classes. This combination of teacher-led and student driven instruction allows IMCS to implement a personalized plan for each student in Math.

The school assesses ongoing student progress in Math three times each year using Performance Series testing as well as required verbal presentations for each step (unit). KED provides professional development to IMCS staff focusing on Math curriculum implementation, Common Core standards and implementation of the lab, workshop and direct instruction model. In addition to receiving two weeks of professional development during the summer, teachers also received two hours of professional development sessions weekly throughout the 2013-14 academic year.

### 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 sixth through eighth 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	Not Tested <sup>8</sup>	Total
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<sup>8</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

	Tested	IEP	ELL	Absent	Enrolled
6	35				36
7	59				59
8	70				70
All	164	1			165

## Results

Of the 166 students enrolled at IMCS, all but two students took the 2013-14 math exam. One student took an alternative assessment. In its third year of operation, 96 of the 165 students tested were enrolled in their second year of school at the time of testing. Of these 96 students, 5.2 percent attained a level 3 or a level 4 on the state's math exam.

### 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
6	12.0	35	NA	NA
7	5.0	59	7.7	39
8	4.0	70	3.5	57
All	7.0	164	5.2	96

## Evaluation

IMCS did not meet the absolute measure of attaining 75 percent proficiency by all students enrolled in at least their second year at the school. With 5.2 percent of students in their second year attaining proficiency, IMCS performed 69.8 percentage points below the target. IMCS recognizes the need for dramatic improvement to its math program and has plans to address this in the action plan found at the end of this section.

## Additional Evidence

The 2012-13 academic year was IMCS's second year of operation and the first year the school had data available to evaluate its performance against Accountability Plan goals. With two years of data now available for comparison, IMCS's performance is relatively unchanged year to year. The school implemented efforts to make progress toward achieving goals during the prior school year including significant changes to staffing, structure, curriculum, school programs and resources. As mentioned above, plans to make progress for the 2014-15 year are addressed in the action plan section.

## 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
6	-	-	NA	NA	NA	NA
7	-	-	4.0	50	7.7	39
8	-	-	7.1	42	3.5	57
All	-	-	5.4	92	5.2	96

### 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.<sup>9</sup>

### Results

IMCS attained a Performance Level Index (PLI) of 52 for the 2013-14 academic year. This is the first year IMCS was able to gauge its performance against the state's AMO.

### 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
	55.3	38.0	5.0	2.0

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 38 & + & 5 & + & 2 & = & 45 \\
 & & & & 5 & + & 2 & = & \underline{7} \\
 & & & & & & \text{PLI} & = & 52
 \end{array}$$

### Evaluation

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

IMCS did not meet this measure. The school’s PLI of 52 falls 34 points below the state’s AMO of 86.

**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.<sup>10</sup>

**Results**

On the 2013-14 state math exam, CSD 1 had 36.3 percent of students attain a level 3 or 4 on the state exam. In comparison, 5.2 percent of IMCS students in at least their second year attained proficiency.

**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 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
6	NA	NA	42.0	741
7	7.7	39	38.0	764
8	3.5	57	29.0	722
All	5.2	96	<b>36.3</b>	2227

**Evaluation**

IMCS performance did not meet this measure and fell below the district by over 30 percentage points.

**Additional Evidence**

While the district’s performance has increased year-to-year, IMCS’s performance has stayed the same.

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

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

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
6		80.0	NA	38.0	NA	42.0
7		-	4.0	33.1	7.7	38.0
8		-	7.1	35.6	3.5	29.0
All		80.0	5.4	35.5	5.2	36.3

### 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.<sup>11</sup>

### Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools statewide. 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

In comparison to demographically similar schools, IMCS performed lower than expected on the 2012-13 state math exam producing an overall effect size of -0.90. Overall, students performed 14.8 points below the predicted performance.

### 2012-13 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically	Number Tested	Percent of Students at Levels 3&4	Difference between Actual	Effect Size
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<sup>11</sup> 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.

	Disadvantaged		Actual	Predicted	and Predicted	
6		<b>54</b>	<b>9.3</b>	<b>23.3</b>	<b>-14.0</b>	<b>-0.76</b>
7		<b>69</b>	<b>2.9</b>	<b>18.9</b>	<b>-16.0</b>	<b>-1.13</b>
8		<b>49</b>	<b>6.1</b>	<b>19.9</b>	<b>-13.8</b>	<b>-0.72</b>
All	<b>69.8</b>	<b>172</b>	<b>5.8</b>	<b>20.6</b>	<b>-14.8</b>	<b>-0.90</b>

<b>School's Overall Comparative Performance:</b>
<b><i>Lower than expected</i></b>

## Evaluation

IMCS did not meet the measure for 2012-13. The overall effect size did not exceed the 0.3 target.

## Additional Evidence

Performance from the 2012-13 academic year demonstrates that the effect size has closed the gap by more than 50 percent between the prior year's performance and the performance necessary to meet the measure.

### Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	-	-	-	-	-	-
2011-12	6-7	48.9	118	30.5	61.1	-1.86
2012-13	6-8	69.8	172	5.8	20.6	-0.90

## Goal 2: Growth Measure<sup>12</sup>

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

## Method

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

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

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.<sup>13</sup>

**Results**

Data is not yet available to evaluate performance on this measure.

**2012-13 Mathematics Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Average
6		50.0
7		50.0
8		50.0
All		50.0

**Evaluation**

IMCS is unable to evaluate performance toward meeting this measure.

**Additional Evidence**

Additional evidence is not available at this time.

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

Grade	Mean Growth Percentile			
	2010-11 <sup>14</sup>	2011-12 <sup>14</sup>	2012-13	Statewide Average
6				50.0
7				50.0
8				50.0
All				50.0

<sup>13</sup> Schools can acquire these data from the NYSED’s business portal: [portal.nysed.gov](http://portal.nysed.gov).

<sup>14</sup> Grade level results not available.

### **Summary of the Mathematics Goal**

Of the five eligible measures toward meeting the math goal, at this time only three measures have available data for assessment toward meeting the goal in the 2013-14 academic year. Based on this data, IMCS has not yet met its math goal.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State 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.	Did Not Achieve
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.	Did Not Achieve
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.)	Did Not Achieve
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.	Not Available

### **Action Plan**

In addition to the strategies listed in the Action Plan for Goal 1, IMCS is enhancing the math program for the 2014-15 academic year. To push students to meet ever-challenging goals in an effort to increase performance, IMCS is significantly changing the eighth grade math curriculum. Eighth grade math will now include Algebra I curriculum with the expectation that at the end of the school year, students will take the Algebra Regents high school level exam. IMCS is piloting this with one class of students this year. The eighth grade math teacher, in collaboration with KED, is revising the eighth grade curriculum. Teachers will supplement sixth and seventh grade curriculum with additional content throughout the school year. IMCS staff will use EngageNY as the primary supplemental resource and will develop extension and remedial activities to support students of all skill levels.

The school also hired two new math teachers who fully believe that all students can learn and are fully aligned with and committed to implementing the school's education model.

## SCIENCE

### **Goal 3: Science**

Students will demonstrate high levels of achievement in science.

#### **Background**

IMCS utilizes an inquiry-based Science curriculum developed by KUSA and modified by members of the IMCS instructional staff. Depending on their learning needs, in addition to classes, students have access to science labs and workshops. In utilizing the CTT model, IMCS ensures that students with IEPs have access to a minimum of two teachers during workshops and classes. This model allows IMCS to implement a personalized plan for each student in science. The school assesses ongoing student progress in science every four to six weeks using teacher-created assessments.

IMCS employed a science coach support teachers monthly with lesson development, pacing, and ongoing curriculum development. KED provided professional development to IMCS staff throughout the year focusing on science curriculum implementation, Common Core standards and implementation of the lab, workshop and direct instruction models. In addition to receiving two weeks of professional development during the summer, teachers also received three hours of professional development each week and participated in external trainings throughout the 13-14 academic year.

### **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 8<sup>th</sup> 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**

At this time, IMCS has access to overall school performance on the state science exam, but does not yet have access to individual student performance. As a result, the school is unable to report on the performance of students attending the school for two or more years. Based on the data available, 49 percent of IMCS students attained proficiency on the state's science exam.

**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 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
8			49.0	70

**Evaluation**

Science data is not yet available. As a result, IMCS is unable to determine whether it has met this measure.

**Additional Evidence**

Year-to-year student performance on the state science exam has grown by three percentage points demonstrating IMCS’s progress toward attaining the measure.

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

Grade	Percent of Students at Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
8	NA	NA	46.0	48	49.0	70
All	NA	NA	46.0	48	49.0	70

**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**

Science data for the district and the school are not yet available. As a result, IMCS is unable to assess attainment of this measure.

**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 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
8				

**Evaluation**

Science data for the district and the school are not yet available. At this time, IMCS is unable to determine whether it has met this measure.

**Additional Evidence**

Science data for the district and the school are not yet available. As a result, IMCs is unable to conduct a year-to-year analysis of performance.

**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
8	NA	58		54		
All	NA	58		54		

### **Summary of the Science Goal**

IMCS does not yet have access to the district and student level data needed to assess performance against this goal.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
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.	Not Yet Available
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 Yet Available

### **Action Plan**

The IMCS Board of Trustees and Head of School are significantly altering the eighth grade science curriculum. Eighth grade science will now prepare students to take the Living Environment high school Regents exam. The school is working with a professor from Pace University to develop the new curriculum. IMCS is adjusting the curriculum in previous grades as needed to ensure alignment. Students will also receive additional lab science hours throughout the school year, providing students with more lab hours than is required. In addition, the after school program available on Saturday provides three hours of science instruction on robotics and computer programming.

## NCLB

### Goal 4: NCLB

The school will make adequate yearly progress.

### 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

The school is in Good standing.

### Evaluation

IMCS has met the measure throughout the charter term.

### Additional Evidence

During the most recent academic years, the school received a status determination of Good Standing. During the first year of the school's operation, the New York State Education Department did not have enough data to make a determination about the school's accountability status.

#### NCLB Status by Year

Year	Status
2011-12	NA – School in First Year of Operation
2012-13	Good Standing
2013-14	Good Standing

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

Created Monday, July 07, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/bf2cb>

## 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:

*Jessica Bloomgarden*

2. Charter School Name:

*Innovate Manhattan 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*

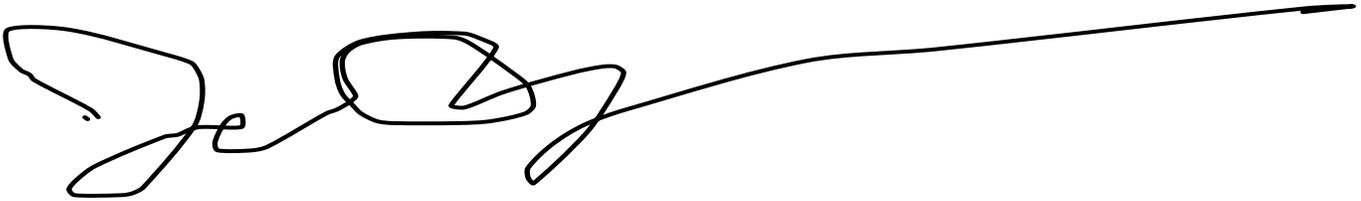
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

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

Created Tuesday, July 08, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/6bb98>

## 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:

*Carl Aloï*

2. Charter School Name:

*Innovate Manhattan 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

Carl S. Alori

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

Created Tuesday, July 08, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/fa15e>

## 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:

*Anita Hammond*

2. Charter School Name:

*Innovate Manhattan Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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

Quita Hammond

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

Created Wednesday, July 09, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/0bedf>

## 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:

*Kathleen Mone*

2. Charter School Name:

*Innovate Manhattan 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
- 

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*

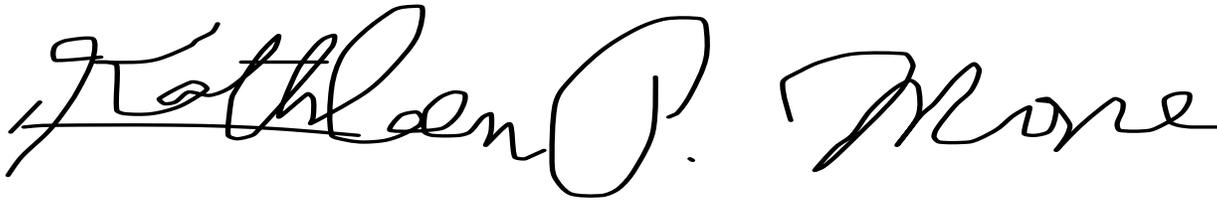
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 in black ink that reads "Kathleen P. More". The signature is written in a cursive style with a large initial 'K' and a distinct 'P'.

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

Created Wednesday, July 09, 2014

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

## 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:

*Ellen Bakst*

2. Charter School Name:

*Innovate Manhattan 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)

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• Other, please specify...: Academic Committee Chair

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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

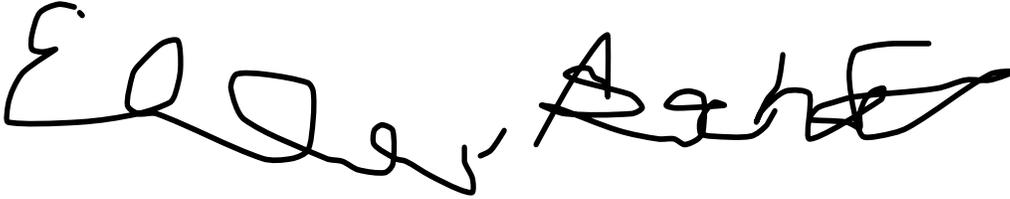
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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. J. [unclear]". The signature is written in a cursive style with a large initial "E" and a long horizontal stroke.

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

Created Friday, July 11, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/22af1>

## 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:

*Linda G. Corrin*

2. Charter School Name:

*Innovate Manhattan 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...: board 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

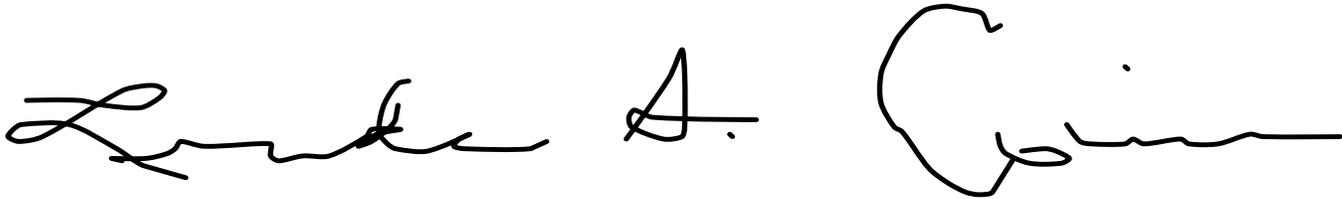
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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

The image shows three handwritten signatures in black ink. The first signature on the left is 'Linda', written in a cursive style. The middle signature is 'A.', written in a simple, blocky font. The signature on the right is 'C. Quinn', written in a cursive style with a large, looped 'C'.