

Application: Manhattan Charter School

Maria Campo - grants@csbm.com
2022-2023 Annual Report

Summary

ID: 0000000082

Last submitted: Oct 31 2023 06:26 PM (EDT)

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed - Jul 31 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

MANHATTAN CHARTER SCHOOL 800000057944

a1. Popular School Name

(No response)

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD # 1 - MANHATTAN

e. Date of Approved Initial Charter

Jul 1 2004

f. Date School First Opened for Instruction

Sep 6 2005

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Not Applicable

h. School Website Address

<https://www.manhattancharterschool.org/>

i. Total Approved Charter Enrollment for 2022-2023 School Year

240

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

179

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k
1
2
3
4
5

I. Charter Management Organization

Do you have a [Charter Management Organization](#)?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	100 Attorney Street, New York, NY 10002	212-533-2743	NYC CSD 1	K-5	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Amy Salazar	Principal	212-533-2743		asalazar@manhattancharterchool.org
Operational Leader	Ariel Rutigliano	Director of Talent and Operations	212-533-2743		arutigliano@manhattancharterchool.org
Compliance Contact	Ariel Rutigliano	Director of Talent and Operations	212-533-2743		arutigliano@manhattancharterchool.org
Complaint Contact	Ariel Rutigliano	Director of Talent and Operations	212-533-2743		arutigliano@manhattancharterchool.org
DASA Coordinator	Amy Salazar	Principal	212-533-2743		asalazar@manhattancharterchool.org
Phone Contact for After Hours Emergencies	Amy Salazar	Principal	212-533-2743		asalazar@manhattancharterchool.org

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

Co-located Space

m1c. Please list the terms of your current co-location.

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1	N/A	No		No	N/A	Yes

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

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

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

Not Applicable

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.

No

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Ariel Rutigliano
Position	Director of Talent and Operations
Phone/Extension	212-533-2743
Email	arutigliano@manhattancharterschool.org

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

Responses Selected:

Yes

Signature, Head of Charter School

[Redacted Signature]

Signature, President of the Board of Trustees

[Redacted Signature]

Date

Jul 28 2023

Thank you.



Entry 2 Links to Critical Documents on School Website

Completed - Jul 31 2023

Instructions

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[\[1\]](#) Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Report when financials have been submitted in November.)

Form for Entry 2 Links to Critical Documents on School Website

School Name: Manhattan Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://www.manhattancharterschool.org/governance-2/</u>
2. Board meeting notices, agendas and documents	<u>https://www.manhattancharterschool.org/governance-2/</u>
3. New York State School Report Card	<u>https://www.manhattancharterschool.org/about-our-schools/</u>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<u>https://www.manhattancharterschool.org/governance-2/</u>
6. Authorizer-approved FOIL Policy	<u>http://www.manhattancharterschool.org/wp-content/uploads/FOIA-Plan.pdf</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>http://www.manhattancharterschool.org/wp-content/uploads/FOIA-Plan.pdf</u>

Thank you.



Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

Instructions

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
Academic Goal 35				
Academic Goal 36				
Academic Goal 37				
Academic Goal 38				
Academic Goal 39				
Academic Goal 40				
Academic Goal 41				

Academic Goal 42				
Academic Goal 43				
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Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
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Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

Entry 3 Accountability Plan Progress Reports

Completed - Nov 3 2023

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, **and** into the SUNY Epicenter document management system by September 15, 2023.

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

D(1)a Accountability Plan Progress Report MCS-FINAL

Filename: D1a_Accountability_Plan_Progress_R_Dvs54LO.pdf Size: 297.3 kB

Entry 4 - Audited Financial Statements

Completed - Oct 31 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

Manhattan Charter Schools FST with Mgmt Ltr

Filename: Manhattan_Charter_Schools__FST_wit_1Is5HiQ.pdf Size: 533.4 kB

Entry 4a – Audited Financial Report Template (SUNY)

Completed - Oct 31 2023

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

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

SUNY Audited-Financial-Statement-MCS1 FY23

Filename: SUNY_Audited-Financial-Statement-_tmOkKLr.xlsx Size: 174.5 kB

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

Incomplete - Hidden from applicant

Instructions - Regents-Authorized Charter Schools ONLY

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.

EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

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

Entry 4c – Additional Financial Documents

Incomplete - Hidden from applicant

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

Entry 4d - Financial Contact Information

Incomplete - Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
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3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 31 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

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

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

[2023-24-SUNY-Budget-and-Quarterly-Report-MCS1](#)

Filename: 2023-24-SUNY-Budget-and-Quarterly_XNYOJHL.xlsx Size: 535.8 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

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

[Annabel Javier - MCS 22-23 BOT Disclosure Form](#)

Filename: Annabel_Javier_-_MCS_22-23_BOT_Dis_7WIW5cq.pdf Size: 173.5 kB

[Andria Olson - MCS 22-23 BOT Disclosure Form](#)

Filename: Andria_Olson_-_MCS_22-23_BOT_Disclosure_Form.pdf Size: 324.3 kB

[Megann McManus - MCS 22-23 BOT Disclosure Form](#)

Filename: Megann_McManus_-_MCS_22-23_BOT_Disclosure_Form.pdf Size: 309.8 kB

[Lauren Schwarz - MCS 22-23 BOT Disclosure Form](#)

Filename: Lauren_Schwarz_-_MCS_22-23_BOT_Disclosure_Form.pdf Size: 332.7 kB

[Caitlin Conklin - MCS 22-23 BOT Disclosure Form](#)

Filename: Caitlin_Conklin_-_MCS_22-23_BOT_Disclosure_Form.pdf Size: 1.5 MB

[Begaiym Edil - MCS 22-23 BOT Disclosure Form](#)

Filename: Begaiym_Edil_-_MCS_22-23_BOT_Disclosure_Form.pdf Size: 432.1 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2022-2023 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Caitlin Conklin	cconklin@manhattancharter.school.org	Vice Chair	Finance	Yes	3	07/01/2022	06/30/2024	11
2	Begaiym (Becca) Edil	bedil@manhattancharter.school.org	Treasurer	Finance	Yes	3	12/01/2022	11/30/2024	9
3	Annabel Javier	ajavier@manhattancharter.school.org	Trustee/Member	Education	Yes	2	07/01/2022	06/30/2024	11
4	Megann McManus	mmcmanus@manhattancharter.school.org	Chair	Governance	Yes	3	09/01/2022	08/31/2024	12
5	Andria Olson	aolson@manhattancharter.school.org	Trustee/Member	Finance	Yes	3	11/01/2022	10/31/2024	11
6	Lauren Schwarz	lschwarz@manhattancharter.school.org	Trustee/Member	Education	Yes	2	01/01/2022	12/31/2024	13 or more
7									
8									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	6
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	13

3. Number of Board meetings held during 2022-2023

13

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

6

Total number of Voting Members added during the 2022-2023 school year:

0

Total number of Voting Members who departed during the 2022-2023 school year:

0

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

12

Thank you.

Entry 8 Board Meeting Minutes

Incomplete - Hidden from applicant

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

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

Entry 9 Enrollment & Retention

Completed - Jul 31 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

***SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>In 2022-23, 86% of our students were economically disadvantaged, as measured by eligibility for Free and Reduced Price Lunch. To recruit these students, MCS focuses its efforts on small, low-tuition Pre-K programs, as well as Head Start Programs, located in CSD1.</p> <p>Outreach sessions for students are publicized using flyers, signage at the school, and contact with community organizations. Families are encouraged to visit the school, talk to instructional, executive, and other staff, visit classes, and meet currently enrolled students, although some of these efforts were done virtually due to COVID-19 protocols.</p>	<p>In 2023-24, MCS will continue to focus its efforts to recruit economically disadvantaged students in small, low-tuition Pre-K programs, as well as Head Start Programs, located in CSD1.</p> <p>Outreach sessions for students will be publicized using flyers, signage at the school, and contact with community organizations. Families will be encouraged to visit the school, talk to instructional, executive, and other staff, visit classes, and meet currently enrolled students. The school allocates a significant budget for recruitment, to advertise in paper and online platforms, water taxis, and bus shelters.</p> <p>In addition, we have contracted with a social media company, TaylorWiz, to manage our expanded social media presence and advertising. We are also a part of Niche, which helps families find us online.</p>
English Language Learners	<p>Manhattan Charter School undertakes significant measures to recruit student applicants who are English Language Learners (18.44% of the total student body in 2022-23) including translated promotional materials and translation services for person-to-person interactions, when needed.</p> <p>The school has a 20% lottery set aside for students who indicate they primarily speak a language other than English on their application in</p>	<p>In 2023-24, Manhattan Charter School will continue to undertake all measures to recruit ELL students and will provide translation services for all promotional materials and any person-to-person interaction requiring an English translation. The school has a 20% lottery set aside for students who indicate they primarily speak a language other than English on their application in an effort to recruit additional English Language Learners. The paper</p>

	<p>an effort to recruit additional English Language Learners. The paper application is available in English, Mandarin, Spanish, and Tibetan in addition to the Common Charter School application via the NYC Charter Schools Center website, which is available in 10 languages. For any parent that requests assistance in completing the application, the Family Relations and Attendance Coordinator and other multilingual MCS staff will provide help. If translation services are required and multilingual staff is unavailable, we will hire translators during the admission period. Our website is available in all languages using Google translation services.</p>	<p>application will be made available in English, Mandarin, Spanish, and Tibetan. We will advertise in foreign language newspapers and attend local community events for non-English speaking communities, specifically in Spanish-speaking communities. We will continue to conduct outreach in Bangladeshi and Pakistani communities, which have grown in the district. Parents of students in the school reach out to other parents in their communities.</p> <p>In addition, we will accept the Common Charter School application via the NYC Charter Schools Center website, which is available in 10 languages. For any parent that requests assistance in completing the application, the Family Relations and Attendance Coordinator and other multilingual MCS staff will provide help. If translation services are required and multilingual staff is unavailable, we will hire translators during the admission period. Our website is available in all languages using Google translation services.</p>
Students with Disabilities	<p>Each year, Manhattan Charter School holds tours and information sessions to inform the families of prospective students and community members about its program. Information sessions are held at the school itself, at Pre-Ks and nursery schools, and programs offering music instruction to children and additional community locations. These meetings provide us the opportunity to discuss the many services we have available to families including the support of our academic intervention specialists,</p>	<p>In 2023-24, Manhattan Charter School will hold tours and information sessions to inform the families of prospective students and community members about its program. Pending any changes due to consideration of COVID protocols, information sessions will be held at the school itself, at Pre-Ks and nursery schools, and programs offering music instruction to children and additional community locations. These meetings will provide us the opportunity to discuss the many services we have available to</p>

	our Child Associate, our Speech Therapist, our Occupational Therapist, and our reading teacher who work directly with any students with disabilities. In 2022-23, our SWD percentage was 28.49%.	families including the support of our academic intervention specialists, our Child Associate, our Speech Therapist, our Occupational Therapist, and our reading teacher who work directly with any students with disabilities.
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	Our Family Coordinators are available at each school to meet with families to support any home needs, including providing resources for additional financial support as needed. In addition, our annual budget includes funding to support families financially with the afterschool program.	Our Family Coordinators will continue to be available at each school to meet with families to support any home needs, including providing resources for additional financial support as needed. In addition, our annual budget includes funding to support families financially with the afterschool program.
English Language Learners	We provide ongoing translation services, as well as one-on-one support for our ELL students as needed.	We will continue to provide ongoing translation services, as well as one-on-one support for our ELL students as needed.
Students with Disabilities	Services we have available to families include the support of our academic intervention specialists, our Child Associate, our Speech Therapist, our Occupational Therapist, and our reading teacher, who work directly with any students with disabilities.	We will continue to make services available to families including the support of our academic intervention specialists, our Child Associate, our Speech Therapist, our Occupational Therapist, and our reading teacher, who work directly with any students with disabilities.

Entry 10 – Teacher and Administrator Attrition

Completed - Jul 31 2023

Form for "Entry 10 – Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete - Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category A: 5 or 30% whichever is less	0

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

	FTE Count
i. Mathematics	
ii. Science	
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	
Total Category B: not to exceed 5	0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

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

	FTE Count
Total	

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Thank you.

Entry 12 Organization Chart

Incomplete - Hidden from applicant

[Instructions](#)

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

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

Entry 13 School Calendar

Completed - Jul 31 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

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

MCS and MCS2 Student Calendar 2023-2024

Filename: MCS_and_MCS2_Student_Calendar_2023_6i2SROx.pdf Size: 154.7 kB

Entry 14 Staff Roster

Incomplete - Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer	Select your school's authorizer from the drop-down list first , before completing the roster.
NOTE: MUST BE DONE FIRST	
School Name and Institution ID	Select your school's name from the drop-down list .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.
TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .

CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

Optional Additional Documents to Upload (BOR)

Incomplete

Manhattan Charter School for Curious Minds

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

November 3 , 2023

By Tamara Cooper, Executive Director

100 Attorney St.
New York, NY 10003

212-533-2743



Ariel Rutigliano, our Director of Talent and Operations, prepared this 2022-23 Accountability Progress Report on behalf of the charter school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g., chair, treasurer, secretary)	Committees (e.g., finance, executive)
Caity Conklin	Vice Chair	Finance
Becca Edil	Treasurer	Finance
Annabel Javier	Member	Education
Megann McManus	Chair	Finance, Education
Andria Olson	Member	Finance
Lauren Schwarz	Secretary	Education

Genie DePolo has served as the Executive Director from July 2016 to July 2023 when Tamara Cooper assumed leadership as Executive Director.

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Goal 1: English Language Arts

Goal 2: Mathematics

Goal 3: Science

Goal 4: NCLB

Goal 5: Financial Viability

SCHOOL OVERVIEW

Our Mission

The mission of Manhattan Charter School for Curious Minds is *to teach our students how to learn and love doing it, how to cultivate their curious minds for the rest of their lives, and how to develop a solid foundation on which to base wise choices and build meaningful futures.*

Our Core Values

Our school motto, “Changing the World, One Curious Mind at a Time,” encapsulates our belief in the transformative power of an exceptional public education.

Manhattan Charter School is grounded in three core values—*Opportunity*, *Curiosity*, and *Courage*—that drive how we work with students and families, staff, leaders, and the community. They also inform the operational systems and processes we create to support student achievement. For example, an instructional hallmark evident in our classrooms is the Opportunity for students to lead small-group instruction or discussion. You will also witness teachers normalizing risk and building in students the Courage to fail.

Our Community

Manhattan Charter School (“MCS”) was founded in July 2004 as a public charter elementary school to offer instruction in grades Kindergarten through Five. MCS opened for its first school year in September 2005 with students in Kindergarten through Grade One. In September of 2006 we added Grade Two, in September of 2007 we added Grade Three. In August of 2008 we added Grade Four and in August of 2009 we added Grade Five. Currently, the school serves 179 students in grades Kindergarten through grade 5. The chart below breaks down the demographic characteristics of our school for the 2021-2022 academic year.

Data Point	Percentage of Population
Black or African American	26%
Hispanic or Latino	63%
Asian or Native Hawaiian/Other Pacific Islander	7%
White	2%
Multiracial	2%
English Language Learners	12%
Students with Disabilities	29%

Economically Disadvantaged	94%
Homeless	10% (13% by end of year)

Source: <https://data.nysed.gov/enrollment.php?year=2022&instid=800000057944>

Our Commitment to Students and Families

The School's educational program is unlike any other on the Lower East Side. This is due, in part, to our dual focus: a rigorous, standards-based educational program and an arts-rich curriculum with music class for every child, every day. The School prides itself on its intimate culture and learning environment, evident in the individualized attention students receive from teachers committed to bringing out each child's best; the arts and culture-rich curriculum that introduces students to new worlds and ways of seeing; and the philosophy of inquiry- and experience-based learning that engages the whole child, cultivates natural curiosity, and teaches students how, not just what, to learn.

Accelerating Student Learning

The pandemic (2020-2022) introduced unexpected, complex challenges for students, families and staff members. While the COVID-19 pandemic demanded some shifts in how instruction was delivered, Manhattan Charter School (MCS) made no changes or modifications to the curriculum content. The shift in delivery to a hybrid model was disruptive to student learning, and MCS, like schools across the country, continues to implement strategies to mitigate students' learning loss. For the 2022-2023 academic year, our internal goal related to accelerating learning was to *Accelerate student learning at MCS by increasing our effectiveness with data collection, analysis and use to inform instructional planning.*

Internal data has shown a particular need to focus on early literacy ensuring all of the school's students are able to read on grade level by the time they enter upper elementary grades. We attribute this need directly to the fact that younger students lacked explicit reading instruction during the pandemic. As such, the school is expanding its use of Wilson Foundations reading program to include 3rd grade and increasing professional development and teacher support in all grades with a focus on foundational literacy instruction. Additionally, the school has hired an additional reading interventionist making it possible to offer increased reading intervention to students as well as differentiate instruction between lower elementary and upper elementary grades.

The Foundations reading program is grounded in research. The instruction emphasizes highly explicit and systematic teaching of all of the foundational elements that are critical for reading and writing proficiency. These include phonemic awareness, phonics and word recognition, fluency, vocabulary, listening and reading comprehension and written expression.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	Total
2018-2019	36	45	40	45	42	33	241
2019-2020	42	40	46	40	44	39	251
2020-21	34	37	42	43	37	37	230
2021-22	25	41	33	37	38	29	203
2022-23	22	26	36	30	31	34	179

Source: <https://data.nysed.gov/enrollment.php?year=2022&instid=800000057944>

GOAL 1: ENGLISH LANGUAGE ARTS

Students' academic performance in ELA meets or exceeds local, state, and national standards.

Background

The comprehensive English Language Arts curriculum at Manhattan Charter School (MCS) encompasses reading, writing, speaking, listening, spelling, grammar, vocabulary, phonics, phonological awareness, and word study. During the course of this charter term, MCS shifted our ELA and literacy instruction program to fully implement Expeditionary Learning (EL) and WritingCity/WriteSteps¹ across grades K-5 and Wilson Foundations for grades K-2. In 2017 we added a Reading Teacher to support our struggling readers in all grades. She joined the existing SETSS provider in working with students. A mandatory independent reading block was added in grades K through 5 to support students in building reading stamina. Teachers received extensive PD to enhance their conferencing techniques during the independent reading block, allowing them to support students with individual reading goals.

The daily literacy period includes time for shared and performance reading, interactive read-alouds and literature discussions, independent reading, close reading and guided reading. Embedded into the reading and writing program are uniquely structured activities that foster the expression of personal ideas and memoirs, creative illustrated works, and expanded

¹ In 2017 WriteSteps was acquired and renamed WritingCity (<https://www.writingcity.com/>). The curricula and content remain the same.

research and reflection which includes a period of independent reading in the daily schedule. Teachers receive training to support students through conferencing techniques aimed at specific goals during the independent reading blocks.

Manhattan Charter School uses data from the following assessments to monitor student proficiency in English Language Arts:

Assessment	Type	Description
New York State exams in English Language Arts	Summative	Criterion-referenced
STAR 360 Assessments	Formative	
Stanford 10	Summative	Nationally norm-referenced achievement test
Early Bird	Diagnostic	a game-based assessment that identifies potential reading challenges, including dyslexia, early before becoming reading problems
Achieve 3000	Formative	

ELA Measure 1 - Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State English language arts examination for grades 3-5.

The tables below summarize the participation information for this year's test administration as well as the performance of all students and students enrolled for at least two years.

**2022-23 State English Language Arts Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusal	ELL/IEP	Administrative error	Medically excused	Other reason	
3	30	0	1	0	0	0	0	31
4	24	0	4	3	0	0	0	28
5	29	0	4	3	0	1	0	34
6								
7								
8								
All	83	0	9	6	0	1	0	93

**Performance on 2022-23 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year²**

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	30	11	37%	27	9	33%
4	24	16	67%	21	15	71%
5	29	9	31%	29	9	31%
6						
7						
8						
All	83	36	43%	77	33	43%

**Performance on 2021-22 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year**

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	29	14	48%	29	22	45.5%
4	32	9	28%	32	31	25.8%
5	24	10	42%	24	24	41.7%
All	85	33	39%	85	77	36.4%

² Students are considered “enrolled in at least their second year” if they were enrolled on BEDS day of the school year prior to the most recent exam administration.

ELA Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the State English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

ELA Measure 3 - 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 all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. 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.[2]

**2022-23 State English Language Arts Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	33%	27	54.8	520
4	71%	21	59.4	497
5	31%	29	59.5	523
6				
7				
8				
All	43%	77	57.9	1540

**2021-22 State English Language Arts Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	45.5%	22		
4	25.8%	31		
5	41.7%	24		
6				
7				
8				
All	36.4%	77	49.7%	

ELA Measure 4 - 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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of 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 difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available. This report contains 2021-22 results.[3]

2021-22 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4[4]		Effect Size
		Actual	Predicted	
3	97.3%	48.3	29.5	1.02
4	92.1%	28.1	26.5	0.10
5	93.1%	41.7	23	1.21
6				
7				
8				
All	94.2	38.8	26.5	0.73

ELA Measure 5 - 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 target of 50.

Given the timing of the state's release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

ELA Internal Exam Results

During 2022-23, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA: The school used the STAR 360 Assessment program, Stanford 10, and Achieve 3000.

Based on internal assessments, we can see evidence for the following:

- The Achieve 3000 assessment shows evidence for the effectiveness of our early literacy intervention program. The largest pre and post assessment growth that we see is generally among our lowest performing readers. What see this as evidence that our program is impacting the literacy levels of our lowest performing readers. This data may serve as a leading indicator of an improving program overall as we see evidenced by the nearly 7 point improvement year over year in ELA on the state exams. We know we need to accelerate such learning to be able to attain greater proficiency rates across all grades and are adjusting our intervention and reading programs to address this.
- The Stanford 10 assessment assesses student reading and benchmarks student performance against national percentile bands. We see similar results on this assessment as to our NYS proficiency rates confirmation that there is meaningful opportunity to improve our impact. That said, we can see that as students progress through the MCS program they are again showing

improvement. Between 3rd and 5th grade specifically, we can see a steady rise in percentile of about 5-8 percentage points per year of schooling. We believe this is the direct impact of the MCS program and believe that over time, will lead to stronger absolute results overall.

- We believe the STAR 360 program demonstrates our relentlessness toward setting strong internal goals and aligning our work to meet those goals. As such we see strong evidence that MCS is implementing the reading program as planned with the key measured elements being: small group instruction/discussion groups, individual conferencing & goal monitoring, Use of Star 360 lessons, differentiated classwork, differentiated assessments and choice, use of self-assessment/checklists/rubrics, modeling and teacher coaching & planning

Summary of the ELA Goal

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	No
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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes - based on 21-22 results
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 target of 50.	N/A

Evaluation of ELA Goal

- Regarding the absolute measure, we continue to see 75% proficiency as our aspirational goal for which we are working toward every day. Although we fall short of this goal, we can see that we are approaching this goal particularly in 4th grade where 71% of students are proficient. Our overall score improved by nearly 7% proficient within the last year. We recognize the need to

learn from our success with our 4th grade program and strengthen 3rd and 5th grade. It is noteworthy that MCS has about 30% more economically disadvantaged students than the district average. This difference in economically disadvantaged students is generally attributed to the significant number of gifted and talented programs in neighboring district schools. We will continue to work toward 75% and believe that as we continue to adjust and focus our program coming out of the pandemic, we will move on this trajectory.

- Regarding the comparative measure, we can see that although on a pure proficiency basis, our school underperforms the district, that when controlling for economically disadvantaged students, we then do meet our goal to exceed our predicted performance by more than 0.3 according to the available 21-22 data. We do this with a 0.73. We anticipate this would be true as well for 22-23 since we can see approximately the same school vs. district gap. We see this as evidence that although there is much work to be done, the MCS program is supporting economically disadvantaged students better than peer schools.

Additional Context and Evidence

The above assessment and associated analysis is based on a mix of spring '23 and '22 performance data and some data remains outstanding. We know that the 2021-22 school year was the first school year since the COVID-19 pandemic. It is important to note that during this year specifically, the needs of students coming back to school ranged far beyond academic, student and staff attendance were impacted by continued COVID cases, and it was during this school year that we programmatically shifted away from a hybrid instructional model back to fully in person. We believe that the spring '22 proficiency rates were directly impacted by these issues. However, as we gather additional data, we expect to see continued improvement in continuity in the 23-24 school year.

ELA Action Plan

As stated earlier, MCS has adjusted its ELA program to increase the focus on foundational literacy using a curriculum heavily informed by the leading literacy research. MCS expanded their focus on 3 of the 5 literacy pillars: phonemic awareness, phonics, and vocabulary needed to develop strong readers. The school additionally added Foundations to 3rd grade in 2022 as well as Just Words in 2023 to 4th grade. Additionally, the school has added a 2nd certified reading specialist allowing for more frequent and more differentiated reading intervention for all students. We believe we are seeing clear evidence of the impact of these changes particularly as we look at 4th grade state exam scores and hope to see similar impact on other grades in the coming school year.

GOAL 2: MATHEMATICS

Students' academic performance in math meets or exceeds local, state, and national standards.

Background

Through our math curriculum, students gain an understanding of mathematical concepts, build confidence through daily problem-solving exercises, and learn by applying mathematical principles and processes to real-world issues and challenges.

Elementary and Middle Mathematics

Math Measure 1 - Absolute

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

The tables below summarize the participation information for this year's test administration as well as the performance of all students and students enrolled for at least two years.

2022-23 State Mathematics Exam									
Number of Students Tested and Not Tested									
Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	Took Regents	
3	30	0	1	0	0	0	0	0	31
4	25	0	3	3	0	0	0	0	28
5	31	0	2	2	0	1	0	0	34
6									
7									
8									
All	86	0	6	5	0	1	0	0	93

Performance on 2022-23 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	30	9	30%	27	9	33%
4	25	14	56%	22	12	55%
5	31	10	32%	31	10	32%
6						
7						
8						
All	86	33	38%	80	31	39%

Math Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

Schools are not required to report attainment of this measure for 2022-23. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information from the NYSED.

Math Measure 3 - 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 all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. 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.

2022-23 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	33%	27	52.5	575
4	55%	22	55.5	537
5	32%	31	51.9	559
6				
7				
8				
All	39%	80	53.3	1671

2021-22 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	13.6%	22		
4	20%	30		
5	37.5%	24		
6				
7				
8				
All	23.7%	76	48.6%	

Math Measure 4 - 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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of 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 difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2022-23 analysis is not yet available.

This report contains 2021-22 results.

2021-22 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Percent of Students at Levels 3&4		Effect Size
		Actual	Predicted	
3	97.4%	27.6	29.2	-0.08
4	92.1%	22.6	24	-0.08
5	93.2%	37.5	19.2	1.07
6				
7				
8				
All	94.2	28.6	24.4	.25

Math Measure 5 - 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 target of 50.

Given the timing of the state's release of Growth Model data, the 2022-23 analysis is not yet available. As such, schools are not required to report on this measure for 2022-23. The Institute will calculate and report out results to schools pending availability of the data.

Mathematics Internal Exam Results

During 2022-23, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics: Stanford 10 Assessment.

Our internal math assessment data according to the Stanford 10 review shows that students within MCS are performing at approximately the 30th percentile nationally. This exam is not controlled for economic disadvantage and so these scores show a similar result to our state exam scores. We anticipate improvement over the next several years as we again see the benefits of continuous and uninterrupted instruction as well as invest in improving our math instruction.

As is true for literacy, MCS uses the STAR 360 program in math as well. The outcomes of this demonstrate our relentlessness toward setting strong internal goals and aligning our work to meet those goals. As such we see strong evidence that MCS is implementing the math program as planned with the key measured elements being: small group instruction/discussion groups, individual conferencing & goal monitoring, Use of Star 360 lessons, differentiated classwork, differentiated assessments and choice, use of self-assessment/checklists/rubrics, modeling and teacher coaching & planning.

MyPath is a similar program to Achieve 3,000, but with a math focus. This program allows for individualized learning paths for students using baseline data from the Star 360 reviews. The interventions adjust to the needs of students as they progress and the data shows if and how students grew over the year. 22-23 StAR 360 data shows students averaging in upper 40s and low 50th percentiles when not controlling for economically disadvantaged across all grades.

Manhattan Charter School Percentile Rank STAR 360 ELA - Spring 2022-23				
	Average Percentile Ranks	Total Test Takers	Percentile Rank: 2nd Year of Enrollment	Total Test Takers
1	5	2	5	2
2	48	22	52	18
3	39	30	40	28
4	42	23	44	22
5	51	26	51	23
Overall	103	44	45	93

Summary of the Mathematics Goal

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	No
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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	No- based on 21-22 results
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 target of 50.	N/A

Evaluation of the Mathematics Goal

- Regarding the absolute scores, as with literacy, MCS holds 75% proficiency as our aspirational goal. We recognize we did not meet this goal in spring '23 and know there is much work to be done. However, we demonstrated very significant growth over the 21-22 school year (15.3%) and additionally have narrowed the gap between the district significantly (10.6% over the previous year). We see this as strong evidence the program is working particularly for economically disadvantaged students.
- Regarding the comparative goals, we recognize we did not meet the goal overall, but did meet the goal in 4th grade. We additionally narrowed the school/district gap very significantly overall from the previous year. The gap was 24.9% in 21-22 and is 14.3% in 22-23. We believe this is evidence that our program is effective and that we must work to improve our impact particularly for our early elementary students. We also want to specifically point out that the rate of economically disadvantaged students within MCS is more than 30% more than the district average. This difference in economically disadvantaged students is generally attributed to the significant number of gifted and talented programs in neighboring district schools.

Additional Context and Evidence

Based on the 22-23 State Exam data, we see very clear evidence that our math program is improving significantly despite learning loss in math as evidenced by the 21-22 state exams. We will continue to invest in and improve our program to accelerate learning in this area. Immediately post pandemic, our focus was initially on literacy, but after the 21-22 exam results, we began greater emphasis on math and we believe we are now seeing the impact of this focus as the evidence shows a very significant improvement particularly compared to the district. We believe if we can continue this trend, we will reach our goals in the upcoming years.

Similar to our literacy assessment, these results are a mix of available data including 22-23 State Exam scores, 21-22 State exams, and some data has yet to be released. We know that the 2021-22 school year was the first school year since the COVID-19 pandemic. It is important to note that during this year specifically, the needs of students coming back to school ranged far beyond academic, student and staff attendance were impacted by continued COVID cases, and it was during this school year that we programmatically shifted away from a hybrid instructional model back to fully in person. We believe we are seeing growth in the 22-23 school year and would expect improvement in our overall performance as we look to this coming year.

Mathematics Action Plan

To continue to improve math performance in all grades, we are prioritizing improving students' conceptual understanding of math while at the same time creating more opportunities for remediation. We are doing this through the direct support of several new math consultants with a track record of success in training teachers on teaching contextual math. We are opening one full day each 9 weeks for math teachers to use as data days which we have done in the past for 5th grade and will now expand to 3rd and 4th grades. The consultants will support in facilitating these days as well as providing supplemental materials, aligning the scope and sequence and crafting the related assessment calendar. The consultants will additionally work to build out a math tutoring program which will shift our extended day program to be math focused. In the past, this has been one day per week and will now be three days per week. Math coaching will also include a focus on teacher development. In summary, as we normalize our school routines after COVID, we are focusing on teacher PD and support and strengthening the efficacy of our math instruction overall. We know that in addition to pushing content, we'll be nurturing a school culture that embraces both adult and student learning with a focus on personal growth.

GOAL 3: SCIENCE

Students' academic performance in science meets or exceeds local, state, and national standards.

Background

In response to the shift in the NYS science standards, MCS adapted Amplify Science³, which blends hands-on investigations, literacy-rich activities, and interactive digital tools to empower students to think, read, write, and discuss like real scientists and engineers. Students used the processes of science, such as observing, classifying, describing, experimenting, measuring, inferring and predicting. Through hands-on investigations, collaborative learning, student discourse, inquiry, integration of disciplines and content areas, and multisensory methods, MCS students explored key scientific concepts and principles in the physical and life sciences.

Elementary and Middle Science

Science Measure 1 - Absolute

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

The school administered the New York State Testing Program science assessment to students in 4th grade in 21-22. The table below summarizes the performance of students enrolled for at least two years.

**Charter School Performance on 2021-22 State Science Exam
By Students Enrolled in At Least Their Second Year**

Grade	Students in At Least Their 2 nd Year		
	Number Tested	Number Proficient	Percent Proficient
4	32	25	78%
8			
All	32	25	78%

Science Measure 2 - Comparative

³ <https://amplify.com/programs/amplify-science/>

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 school district of comparison.

The school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. 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 school district of comparison.

2021-22 State Science Exam
Charter School and District Performance by Grade Level

	Charter School Students in at Least 2 nd Year			All District Students		
Grade	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
4	32	25	78%	690	424	79%
8				692	56	43%
All	32	25	78%			

Summary of the Elementary/Middle Science Goal

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Yes
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 school district of comparison.	N/A

Evaluation of the Science Goal

We were very pleased to see that our 4th grade students met the science goal with over 75% scoring proficient. We believe this is an outcome of our investment in our science curriculum and staffing as well as our broader approach to educating well rounded students. As stated in our executive summary, our students learn French, art, music, technology and physical education all as a part of their overall experience at MCS.

In science, we have had a science consultant who works directly with teachers and students – modeling lessons with teachers, participating in the writing of the new standards, and being able to support in being standards aligned. She will continue this year as well.

Additional Context and Evidence

N/A

Action Plan

We will continue to invest in our science education program ensuring we have knowledgeable and highly trained teachers in the role and that students have enriching experiences from which to guide their learning. Additionally, we will continue to ensure that students experience an overall well rounded curriculum to ensure we grow their critical thinking and creative talents all of which contribute to their development.

GOAL 4: ESSA

The school will make Adequate Yearly Progress.

ESSA Measure 1

Under the state's ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues

School Report Cards that indicate a school's status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

Accountability Status by Year

Year	Status
2020-21	In Good Standing
2021-22	In Good Standing
2022-23	Local Support and Improvement

Manhattan Charter Schools

Financial Statements

June 30, 2023 and 2022

Independent Auditors' Report

**Board of Trustees
Manhattan Charter Schools**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Manhattan Charter Schools (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Manhattan Charter Schools as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Manhattan Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, Manhattan Charter Schools adopted Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Manhattan Charter Schools' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Manhattan Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Manhattan Charter Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

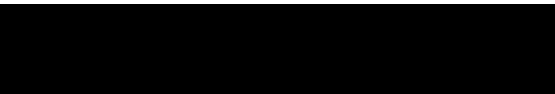
Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of activities and functional expenses by school for the year ended June 30, 2023 on pages 19 through 21 are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2023, on our consideration of Manhattan Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Manhattan Charter Schools internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Manhattan Charter Schools internal control over financial reporting and compliance.



Harrison, New York
October 4, 2023

Manhattan Charter Schools

Statements of Financial Position

	June 30,	
	2023	2022
ASSETS		
Current Assets		
Cash	\$ 5,642,403	\$ 7,097,403
Investments	1,981,485	1,328,704
Grants and contracts receivable	953,810	514,877
Prepaid expenses and other current assets	124,805	157,643
Total Current Assets	8,702,503	9,098,627
Property and equipment, net	276,864	233,426
Right of use assets - operating lease, net	17,773	-
Restricted cash	150,142	150,825
	<u>\$ 9,147,282</u>	<u>\$ 9,482,878</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	\$ 204,131	\$ 245,654
Accrued payroll and payroll taxes	542,013	664,426
Operating lease liabilities	16,678	-
Refundable advances	7,891	-
Total Current Liabilities	770,713	910,080
Operating lease liabilities, less current portion	1,095	-
Total Liabilities	<u>771,808</u>	<u>910,080</u>
Net Assets		
Without Donor Restrictions		
Undesignated	6,375,474	7,249,973
Board designated	2,000,000	1,320,000
Total Net Assets Without Donor Restrictions	8,375,474	8,569,973
With donor restrictions	-	2,825
Total Net Assets	<u>8,375,474</u>	<u>8,572,798</u>
	<u>\$ 9,147,282</u>	<u>\$ 9,482,878</u>

See notes to financial statements

Manhattan Charter Schools

Statement of Activities Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUE			
State and local per pupil operating revenue			
General education	\$ 4,842,038	\$ -	\$ 4,842,038
Special education	735,549	-	735,549
Federal grants	706,989	-	706,989
Federal E-Rate and IDEA	175,166	-	175,166
State grants	21,208	-	21,208
Total Operating Revenue	<u>6,480,950</u>	<u>-</u>	<u>6,480,950</u>
EXPENSES			
Program Services			
Regular education	4,164,527	-	4,164,527
Special education	<u>1,526,191</u>	<u>-</u>	<u>1,526,191</u>
Total Program Services	5,690,718	-	5,690,718
Supporting Services			
Management and general	1,016,031	-	1,016,031
Fundraising	<u>76,102</u>	<u>-</u>	<u>76,102</u>
Total Expenses	<u>6,782,851</u>	<u>-</u>	<u>6,782,851</u>
Deficit from Operations	<u>(301,901)</u>	<u>-</u>	<u>(301,901)</u>
SUPPORT AND OTHER REVENUE			
Contributions	21,635	-	21,635
Investment income, net	77,950	-	77,950
Unrealized (loss) on investments	(18,515)	-	(18,515)
Other revenue	23,507	-	23,507
Net assets released from restrictions	<u>2,825</u>	<u>(2,825)</u>	<u>-</u>
Total Support and Other Revenue	<u>107,402</u>	<u>(2,825)</u>	<u>104,577</u>
Change in Net Assets	(194,499)	(2,825)	(197,324)
NET ASSETS			
Beginning of year	<u>8,569,973</u>	<u>2,825</u>	<u>8,572,798</u>
End of year	<u>\$ 8,375,474</u>	<u>\$ -</u>	<u>\$ 8,375,474</u>

See notes to financial statements

Manhattan Charter Schools

Statement of Activities Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING REVENUE			
State and local per pupil operating revenue			
General education	\$ 5,290,716	\$ -	\$ 5,290,716
Special education	831,740	-	831,740
Federal grants	682,052	-	682,052
Federal E-Rate and IDEA	149,160	-	149,160
State grants	29,147	-	29,147
Total Operating Revenue	<u>6,982,815</u>	<u>-</u>	<u>6,982,815</u>
EXPENSES			
Program Services			
Regular education	4,519,951	-	4,519,951
Special education	<u>1,366,698</u>	<u>-</u>	<u>1,366,698</u>
Total Program Services	5,886,649	-	5,886,649
Supporting Services			
Management and general	723,711	-	723,711
Fundraising	<u>13,890</u>	<u>-</u>	<u>13,890</u>
Total Expenses	<u>6,624,250</u>	<u>-</u>	<u>6,624,250</u>
Surplus from Operations	<u>358,565</u>	<u>-</u>	<u>358,565</u>
SUPPORT AND OTHER REVENUE			
Contributions	23,108	13,680	36,788
Investment income, net	6,575	-	6,575
Other revenue	<u>14,008</u>	<u>(14,008)</u>	<u>-</u>
Total Support and Other Revenue	<u>43,691</u>	<u>(328)</u>	<u>43,363</u>
Change in Net Assets	402,256	(328)	401,928
NET ASSETS			
Beginning of year	<u>8,167,717</u>	<u>3,153</u>	<u>8,170,870</u>
End of year	<u>\$ 8,569,973</u>	<u>\$ 2,825</u>	<u>\$ 8,572,798</u>

Manhattan Charter Schools

Statement of Functional Expenses
Year Ended June 30, 2023

	No. of Positions	Program Services			Supporting Services		Total
		Regular Education	Special Education	Total	Management and General	Fundraising	
Personnel Services Costs							
Administrative staff personnel	10	\$ 500,963	\$ 240,674	\$ 741,637	\$ 530,762	\$ 56,796	\$ 1,329,195
Instructional personnel	41	2,137,095	680,334	2,817,429	-	-	2,817,429
Non-instructional personnel	<u>2</u>	<u>65,197</u>	<u>25,306</u>	<u>90,503</u>	<u>-</u>	<u>-</u>	<u>90,503</u>
Total Personnel Services Costs	<u>53</u>	<u>2,703,255</u>	<u>946,314</u>	<u>3,649,569</u>	<u>530,762</u>	<u>56,796</u>	<u>4,237,127</u>
Employee benefits and payroll taxes		497,272	168,104	665,376	102,949	10,973	779,298
Retirement		61,614	20,336	81,950	11,777	1,244	94,971
Legal services		-	-	-	6,804	-	6,804
Accounting and auditing services		-	-	-	296,403	-	296,403
Other professional and consulting services		207,028	100,304	307,332	2,360	249	309,941
Repairs and maintenance		989	346	1,335	228	25	1,588
Insurance		58,451	20,579	79,030	13,728	1,482	94,240
Supplies and materials		100,604	45,931	146,535	134	-	146,669
Equipment and furnishings		1,375	434	1,809	225	23	2,057
Staff development		97,250	43,383	140,633	2,210	238	143,081
Marketing and recruiting		151,480	73,047	224,527	-	-	224,527
Technology		124,122	44,160	168,282	28,759	3,104	200,145
Student service		73,381	33,465	106,846	-	-	106,846
Office expense		22,196	7,529	29,725	4,648	496	34,869
Depreciation and amortization		64,991	22,095	87,086	13,703	1,463	102,252
Miscellaneous		<u>519</u>	<u>164</u>	<u>683</u>	<u>1,341</u>	<u>9</u>	<u>2,033</u>
Total Expenses		<u>\$ 4,164,527</u>	<u>\$ 1,526,191</u>	<u>\$ 5,690,718</u>	<u>\$ 1,016,031</u>	<u>\$ 76,102</u>	<u>\$ 6,782,851</u>

Manhattan Charter Schools

Statement of Functional Expenses
Year Ended June 30, 2022

	No. of Positions	Program Services			Supporting Services		Total
		Regular Education	Special Education	Total	Management and General	Fundraising	
Personnel Services Costs							
Administrative staff personnel	11	\$ 613,729	\$ 244,998	\$ 858,727	\$ 322,514	\$ 10,312	\$ 1,191,553
Instructional personnel	42	2,385,767	636,005	3,021,772	-	-	3,021,772
Non-instructional personnel	<u>3</u>	<u>67,093</u>	<u>19,968</u>	<u>87,061</u>	<u>-</u>	<u>-</u>	<u>87,061</u>
Total Personnel Services Costs	<u>56</u>	3,066,589	900,971	3,967,560	322,514	10,312	4,300,386
Employee benefits and payroll taxes		563,034	159,336	722,370	62,343	1,971	786,684
Retirement		81,145	22,898	104,043	8,959	283	113,285
Legal services		-	-	-	8,254	-	8,254
Accounting and auditing services		-	-	-	280,773	-	280,773
Other professional and consulting services		157,789	63,754	221,543	3,092	104	224,739
Repairs and maintenance		4,582	1,382	5,964	541	17	6,522
Insurance		58,744	17,893	76,637	7,005	228	83,870
Supplies and materials		105,334	39,031	144,365	-	-	144,365
Equipment and furnishings		6,112	1,477	7,589	577	17	8,183
Staff development		112,712	39,876	152,588	1,336	43	153,967
Marketing and recruiting		64,876	26,215	91,091	-	-	91,091
Technology		137,042	41,941	178,983	16,421	537	195,941
Student service		55,517	21,523	77,040	-	-	77,040
Office expense		23,271	6,548	29,819	2,562	81	32,462
Depreciation and amortization		66,143	18,856	84,999	7,378	234	92,611
Miscellaneous		<u>17,061</u>	<u>4,997</u>	<u>22,058</u>	<u>1,956</u>	<u>63</u>	<u>24,077</u>
Total Expenses		<u>\$ 4,519,951</u>	<u>\$ 1,366,698</u>	<u>\$ 5,886,649</u>	<u>\$ 723,711</u>	<u>\$ 13,890</u>	<u>\$ 6,624,250</u>

Manhattan Charter Schools

Statements of Cash Flows

	Year Ended June 30,	
	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (197,324)	\$ 401,928
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	102,252	92,611
Unrealized loss on investments	18,515	30
Amortization of right-of-use asset	21,243	-
Changes in operating assets and liabilities		
Grants and contracts receivable	(438,933)	(213,736)
Prepaid expenses and other current assets	32,838	212,119
Accounts payable and accrued expenses	(41,523)	58,008
Accrued payroll and payroll taxes	(122,413)	31,229
Operating lease liabilities	(21,243)	-
Refundable advances	7,891	(7,836)
Net Cash from Operating Activities	<u>(638,697)</u>	<u>574,353</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(145,690)	(92,629)
Purchases of investments	(2,000,000)	(220,381)
Proceeds from sale of investments	<u>1,328,704</u>	<u>276,041</u>
Net Cash from Investing Activities	<u>(816,986)</u>	<u>(36,969)</u>
Net Change in Cash and Restricted Cash	(1,455,683)	537,384
CASH AND RESTRICTED CASH		
Beginning of year	<u>7,248,228</u>	<u>6,710,844</u>
End of year	<u>\$ 5,792,545</u>	<u>\$ 7,248,228</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for amounts included in the measurement of lease liability	\$ 22,032	\$ -

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

1. Organization and Tax Status

Manhattan Charter Schools is a New York State not-for-profit education corporation operating in New York City pursuant to Article 56 of the Education Law of the State of New York. The accompanying financial statements include the following charter schools, collectively referred to as the "School":

Manhattan Charter School ("MCS") was incorporated on July 21, 2004, and was granted a provisional charter on July 21, 2004 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the "Board of Regents"). Effective July 1, 2016, MCS's charter agreement was incorporated into Manhattan Charter School II's ("MCS II") amended and restated charter agreement (see below).

MCS II was incorporated on September 13, 2011 and was granted a provisional charter on September 13, 2011 valid for a term of five years and renewable upon expiration by the Board of Regents. The Board of Regents approved and issued renewals to its amended and restated charter for an additional five-year term expiring July 31, 2027.

The School's mission is to prepare its students to achieve high academic levels in the four core subject areas, communicate effectively in verbal, mathematical and musical languages, and to apply critical thinking processes and ethical standards to learning, living and problem solving. The School provided education to approximately 276 students in kindergarten through fifth grade during the 2022-2023 academic year.

MCS and MCS II merged into a single not-for-profit legal entity under MCS II, which serves as the sole surviving educational corporation. The plan of merger was approved by the State University of New York Charter School Committee on February 25, 2016, and became effective for financial purposes on July 1, 2016. MCS II changed its name to Manhattan Charter Schools and each school is authorized by the Charter Schools Institute of the State University of New York under MCS II's provisional charter, as amended to effect the merger. MCS was dissolved in conjunction with this merger.

The School shares space with New York City public schools. The School is not responsible for rent, utilities, custodial services, maintenance and school safety services other than security related to the School's programs that take place outside the district's school day. The School was unable to determine a value for the contributed space and related services and did not record any value for use of donated facilities or services.

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

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

Manhattan Charter Schools

Notes to Financial Statements
June 30, 2023 and 2022

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

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

Adoption of New Accounting Pronouncement

Leases (Topic 842)

In February 2016, the FASB issued Accounting Standards Update ("ASU") No. 2016-02, *Leases (Topic 842)*, which requires entities that lease assets (lessees) to recognize the assets and related liabilities for the rights and obligations created by the leases on the statement of financial position for leases with terms exceeding 12 months. ASU No. 2016-02 defines a lease as a contract or part of a contract that conveys the right to control the use of identified assets for a period of time in exchange for consideration. The lessee in a lease will be required to initially measure the right-of-use asset and the lease liability at the present value of the remaining lease payments, as well as capitalize initial direct costs as part of the right-of-use asset.

The School adopted the requirements of the new standard effective July 1, 2022, using the modified retrospective transition method, which applies the provisions of the standard at the effective date without any adjustment to the comparative periods presented. The School adopted the following practical expedients and elected the following accounting policies related to this standard: Carry forward of historical lease classifications and accounting treatment.

Accordingly, the School will recognize lease payments on a straight-line basis over the lease term and variable payments in the period when the corresponding obligation is incurred. As a result of the adoption of the new lease accounting guidance, on July 1, 2022, the School recognized a lease liability of \$39,016 that represents the present value of the operating lease payments of \$40,008, discounted with a risk-free interest rate using the treasury bond rate for 2 years of 2.87%, and a right of use ("ROU") asset of \$39,016. The standard did not materially impact operating results or liquidity.

Manhattan Charter Schools

Notes to Financial Statements
June 30, 2023 and 2022

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

Net Asset Presentation

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

Net assets without donor restrictions - consist of resources available for the general support of the School's operations. Net assets without donor restrictions may be used at the discretion of the School's management and/or the Board of Trustees. The Board of Trustees has designated \$2,000,000 for long-term educational planning, organizational growth or facilities planning. Such designated amount was \$1,320,000 at June 30, 2022.

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Fair Value Measurements

The School follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Investment Valuation

Certificates of deposit are valued at the amounts deposited plus accrued interest, and are measured at estimated market value.

Investment Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the determination of income.

Restricted Cash

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

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

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

Restricted Cash (continued)

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

	2023	2022
Cash	\$ 5,642,403	\$ 7,097,403
Restricted cash	150,142	150,825
	<u>\$ 5,792,545</u>	<u>\$ 7,248,228</u>

Property and Equipment

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$1,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset. Purchased property and equipment are recorded at cost at the date of acquisition. Minor costs of maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case such assets are expensed as incurred.

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

Computers and equipment	3 - 5 years
Furniture and fixtures	7 years
Software	3 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There were no asset impairments for the years ended June 30, 2023 and 2022.

Leases

The School accounts for leases under Topic 842. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease ROU assets and operating lease liabilities on the accompanying statement of financial position. The School made the short-term lease election for leases with an initial term of less than 12 months.

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

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

Leases (continued)

ROU assets represent the right to use underlying assets for the lease terms and lease liabilities represent the obligation to make lease payments arising from the leases. Operating lease ROU assets and liabilities are recognized at the lease commencement dates based on the present value of lease payments over the lease terms. When leases do not provide an implicit borrowing rate, the School uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU assets includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the School will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease terms. The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants. The School has lease agreements with lease and non-lease components, which are generally accounted for separately. The School's lease agreements do not contain any variable lease components. The School applies the short-term lease exemption to all of its classes of underlying assets.

Refundable Advances

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

Revenue and Support

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

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

Marketing and Recruiting

Marketing and recruiting costs are expensed as incurred for staff and student recruitment. Marketing and recruiting expense for the years ended June 30, 2023 and 2022 was \$224,527 and \$91,091.

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

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

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the School's ongoing services. Non-operating activities include revenue and support from non-governmental and other sources that include contributions revenue, and other activities considered to be a more non-recurring nature.

Functional Expense Allocation

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses such as personnel service costs, employee benefits and payroll taxes, other purchased professional and consulting services, and technology have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

Accounting for Uncertainty in Income Taxes

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2020.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is October 4, 2023.

3. Investments

The School's investments at June 30, 2023 and 2022 consisted of certificate of deposits in the amounts of \$1,981,485 and \$1,328,704, categorized as level 1 in the fair value hierarchy.

4. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants. The School expects to collect these receivables within one year. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

5. Property and Equipment

Property and equipment, net consists of the following at June 30:

	2023	2022
Computers and equipment	\$ 877,886	\$ 745,171
Furniture and fixtures	208,749	200,800
Leasehold improvements	180,662	180,662
Software	5,526	500
	<u>1,272,823</u>	<u>1,127,133</u>
Accumulated depreciation and amortization	(995,959)	(893,707)
	<u>\$ 276,864</u>	<u>\$ 233,426</u>

Assets with a cost basis and accumulated depreciation of \$462,767 were disposed of during the year ended June 30, 2022.

6. Employee Benefit Plan

The School maintains a pension plan qualified under Internal Revenue Code 403(b), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 4% of the participant's annual compensation. Employee match for the years ended June 30, 2023 and 2022 amounted to \$94,971 and \$113,285.

7. Liquidity and Availability of Financial Assets

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

Financial Assets at year end:	2023	2022
Cash	\$ 5,642,403	\$ 7,097,403
Investments	1,981,485	1,328,704
Grants and contracts receivable	953,810	514,877
Total Financial Assets	<u>8,577,698</u>	<u>8,940,984</u>
Less amounts unavailable for general expenditure:		
Net assets with donor restrictions	-	2,825
Board designated net assets	2,000,000	1,320,000
	<u>2,000,000</u>	<u>1,322,825</u>
	<u>\$ 6,577,698</u>	<u>\$ 7,618,159</u>

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

7. Liquidity and Availability of Financial Assets *(continued)*

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is invested in highly liquid securities. The Board of Trustees has designated net assets without donor restrictions that could be drawn upon through board resolution and can be made available for current operations, unbudgeted expenses, and unanticipated loss in funding. The School will continue to rely on funding received from the New York City Department of Education to cover its future operating costs (see note 9).

8. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash on deposit and investments with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. As of June 30, 2023 and 2022, approximately \$5,300,000 and \$7,000,000 of cash and investments were maintained with an institution in excess of FDIC limits.

9. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For each of the years ended June 30, 2023 and 2022, the School received approximately 85% and 87% of total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

10. Commitments

The School entered into two separate operating leases for copier and printer equipment with various termination dates through August 2024.

ROU assets consist of the following at June 30, 2023:

ROU asset - operating lease	\$ 39,016
Accumulated amortization	(21,243)
	<u>\$ 17,773</u>

Weighted average remaining lease term	0.92 years
Weighted average discount rate	2.87%

Manhattan Charter Schools

Notes to Financial Statements June 30, 2023 and 2022

10. Commitments (*continued*)

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

2024	\$	16,880
2025		1,096
Total minimum lease payments		17,976
Present value discount		(203)
Present value of operating lease liability		17,773
Current portion		(16,678)
Operating lease liabilities, less current portion	\$	1,095

The lease expense for the years ended June 30, 2023 and 2022 amounted to \$23,850 and \$24,563.

11. Net Assets with Donor Restrictions

Net assets with donor restrictions at June 30, 2022 consist of grants restricted for musical education.

Net assets for the years ended June 30, 2023 and 2022 were released from donor restrictions by satisfying the purpose specified by donors for musical education, literacy software and technology.

12. Contingency

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

Manhattan Charter Schools

Supplementary Information

June 30, 2023

Manhattan Charter Schools

Schedule of Activities by School

Year Ended June 30, 2023

(with summarized totals for the year ended June 30, 2022)

	Manhattan Charter School		Manhattan Charter School II			Manhattan Charter Schools	
	2023	2022	2023		2022	2023	2022
	Without Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total	Total	Total
OPERATING REVENUE							
State and local per pupil operating revenue							
General education	\$ 3,152,101	\$ 3,433,429	\$ 1,689,937	\$ -	\$ 1,689,937	\$ 1,857,287	\$ 4,842,038
Special education	416,670	485,317	318,879	-	318,879	346,423	735,549
Federal grants	385,527	400,135	321,462	-	321,462	281,917	706,989
Federal E-Rate and IDEA	103,670	79,249	71,496	-	71,496	69,911	175,166
State grants	13,397	18,119	7,811	-	7,811	11,028	21,208
Total Operating Revenue	<u>4,071,365</u>	<u>4,416,249</u>	<u>2,409,585</u>	<u>-</u>	<u>2,409,585</u>	<u>2,566,566</u>	<u>6,982,815</u>
EXPENSES							
Program Services							
Regular education	2,768,444	2,991,894	1,396,083	-	1,396,083	1,528,057	4,164,527
Special education	911,986	748,194	614,205	-	614,205	618,504	1,526,191
Total Program Services	<u>3,680,430</u>	<u>3,740,088</u>	<u>2,010,288</u>	<u>-</u>	<u>2,010,288</u>	<u>2,146,561</u>	<u>5,690,718</u>
Supporting Services							
Management and general	526,227	392,979	489,804	-	489,804	330,732	1,016,031
Fundraising	38,092	6,982	38,010	-	38,010	6,908	76,102
Total Expenses	<u>4,244,749</u>	<u>4,140,049</u>	<u>2,538,102</u>	<u>-</u>	<u>2,538,102</u>	<u>2,484,201</u>	<u>6,782,851</u>
Surplus (Deficit) from Operations	<u>(173,384)</u>	<u>276,200</u>	<u>(128,517)</u>	<u>-</u>	<u>(128,517)</u>	<u>82,365</u>	<u>358,565</u>
SUPPORT AND OTHER REVENUE							
Contributions	18,027	36,627	3,608	-	3,608	161	21,635
Investment income, net	52,633	6,382	25,317	-	25,317	193	77,950
Other revenue	22,637	-	870	-	870	-	23,507
Unrealized (loss) on investments	(18,515)	-	-	-	-	-	(18,515)
Net assets released from restrictions	-	-	2,825	(2,825)	-	-	-
Total Support and Other Revenue	<u>74,782</u>	<u>43,009</u>	<u>32,620</u>	<u>(2,825)</u>	<u>29,795</u>	<u>354</u>	<u>104,577</u>
Change in Net Assets	<u>(98,602)</u>	<u>319,209</u>	<u>(95,897)</u>	<u>(2,825)</u>	<u>(98,722)</u>	<u>82,719</u>	<u>(197,324)</u>
NET ASSETS							
Beginning of year	<u>6,658,035</u>	<u>6,338,826</u>	<u>1,911,938</u>	<u>2,825</u>	<u>1,914,763</u>	<u>1,832,044</u>	<u>8,572,798</u>
End of year	<u>\$ 6,559,433</u>	<u>\$ 6,658,035</u>	<u>\$ 1,816,041</u>	<u>\$ -</u>	<u>\$ 1,816,041</u>	<u>\$ 1,914,763</u>	<u>\$ 8,375,474</u>

See independent auditors' report

Manhattan Charter Schools

Schedule of Functional Expenses - Manhattan Charter School
Year Ended June 30, 2023
(with summarized totals for the year ended June 30, 2022)

	No. of Positions	2023					2022
		Program Services			Supporting Services		Total
		Regular Education	Special Education	Total	Management and General	Fundraising	
Personnel Services Costs							
Administrative staff personnel	5	\$ 261,794	\$ 101,614	\$ 363,408	\$ 271,538	\$ 28,125	\$ 612,516
Instructional personnel	29	1,516,384	468,421	1,984,805	-	-	2,046,357
Non-instructional personnel	2	65,197	25,306	90,503	-	-	87,061
Total Personnel Services Costs	36	1,843,375	595,341	2,438,716	271,538	28,125	2,745,934
Employee benefits and payroll taxes		360,234	113,818	474,052	58,768	6,087	534,932
Retirement		50,782	16,045	66,827	8,284	858	77,709
Legal services		-	-	-	4,027	-	5,327
Accounting and auditing services		-	-	-	154,164	-	148,048
Other professional and consulting services		97,985	37,273	135,258	1,717	178	91,890
Repairs and maintenance		573	181	754	94	10	3,551
Insurance		32,123	10,150	42,273	5,240	543	43,909
Supplies and materials		65,846	25,722	91,568	26	-	91,594
Equipment and furnishings		1,375	434	1,809	225	23	8,183
Staff development		62,144	23,718	85,862	911	94	103,466
Marketing and recruiting		77,753	30,180	107,933	-	-	43,638
Technology		66,857	21,124	87,981	10,907	1,130	100,554
Student service		47,597	18,474	66,071	-	-	42,685
Office expense		15,756	4,978	20,734	2,572	266	22,461
Depreciation and amortization		45,525	14,384	59,909	7,427	769	61,547
Miscellaneous		519	164	683	327	9	14,621
Total Expenses		\$ 2,768,444	\$ 911,986	\$ 3,680,430	\$ 526,227	\$ 38,092	\$ 4,140,049

Manhattan Charter Schools

Schedule of Functional Expenses - Manhattan Charter School II
Year Ended June 30, 2023
(with summarized totals for the year ended June 30, 2022)

		2023					2022
		Program Services			Supporting Services		
	No. of Positions	Regular Education	Special Education	Total	Management and General	Fundraising	Total
Personnel Services Costs							
Administrative staff personnel	5	\$ 239,169	\$ 139,060	\$ 378,229	\$ 259,224	\$ 28,671	\$ 666,124
Instructional personnel	12	620,711	211,913	832,624	-	-	832,624
Non-instructional personnel	-	-	-	-	-	-	-
Total Personnel Services Costs	<u>17</u>	859,880	350,973	1,210,853	259,224	28,671	1,498,748
Employee benefits and payroll taxes		137,038	54,286	191,324	44,181	4,886	240,391
Retirement		10,832	4,291	15,123	3,493	386	19,002
Legal services		-	-	-	2,777.00	-	2,777
Accounting and auditing services		-	-	-	142,239.00	-	142,239
Other professional and consulting services		109,043	63,031	172,074	643	71	172,788
Repairs and maintenance		416	165	581	134	15	730
Insurance		26,328	10,429	36,757	8,488	939	46,184
Supplies and materials		34,758	20,209	54,967	108	-	55,075
Equipment and furnishings		-	-	-	-	-	-
Staff development		35,106	19,665	54,771	1,299	144	56,214
Marketing and recruiting		73,727	42,867	116,594	-	-	116,594
Technology		57,265	23,036	80,301	17,852	1,974	100,127
Student service		25,784	14,991	40,775	-	-	40,775
Office expense		6,440	2,551	8,991	2,076	230	11,297
Depreciation and amortization		19,466	7,711	27,177	6,276	694	34,147
Miscellaneous		-	-	-	1,014	-	1,014
Total Expenses		<u>\$ 1,396,083</u>	<u>\$ 614,205</u>	<u>\$ 2,010,288</u>	<u>\$ 489,804</u>	<u>\$ 38,010</u>	<u>\$ 2,538,102</u>
							<u>\$ 2,484,201</u>

**Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

Independent Auditors' Report

**Board of Trustees
Manhattan Charter Schools**

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 Manhattan Charter Schools (The "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 4, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Harrison, New York
October 4, 2023

**Independent Auditors' Communication on
Internal Control Matters**

**The Board of Trustees
Manhattan Charter Schools**

In planning and performing our audit of the financial statements of Manhattan Charter Schools (the "School") as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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


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

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

We have an other observation and recommendation that is an opportunity for strengthening internal control and/or operating efficiency, presented in Addendum A to this letter.

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

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



Harrison, New York
October 4, 2023

PKF O'CONNOR DAVIES, LLP
500 Mamaroneck Avenue, Harrison, NY 10528 | Tel: 914.381.8900 | Fax: 914.381.8910 | www.pkfod.com

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Addendum A

Other Observation and Recommendation for Strengthening Internal Control and/or Operating Efficiency

1. Escrow Account for Dissolution

Under the provisions of its charter, the School is required to establish an escrow account in order to pay for legal and audit expenses that would be associated with a dissolution should it occur. The School is required to fund \$75,000 per charter during the first three years of operations at a minimum of \$25,000 per year. At June 30, 2023, the School was required to maintain \$150,000 for both charters.

We noted that the School did not maintain a separate interest bearing account as of June 30, 2023, due to the closing of its respective bank accounts with former bank. The School subsequently opened and deposited \$150,000 into a new dissolution escrow account with successor bank/broker. In an effort to ensure that the School is in compliance with the provisions of its charter, we recommend that the School segregate this dissolution account in the chart of accounts, and review on a periodic basis to determine that the School is in compliance with its charter.

* * * * *

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Annabel R. Javier

Name of Charter School Education Corporation:

Manhattan Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Parent representative
Education Committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

-
4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

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

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

☒ None

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

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

917-994-4747

Business Address:

184 Eldridge Street, New York, NY 10002

E-mail Address:

ajavier@universitysettlement.org

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]
[REDACTED]

[REDACTED]

7/25/2023

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Name of Charter School Education Corporation:

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

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

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

Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

-

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature

Date

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Name of Charter School Education Corporation:

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

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Yes No

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Yes No

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

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-

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

7.19.2023

Signature

Date

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last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Name of Charter School Education Corporation:

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2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

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

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Yes No

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Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Carlin Conklin

Name of Charter School Education Corporation:

Manhattan Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Chair (formerly)

Vice chair (present)

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

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☒ **None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

973-848-4049

Business Address:

1085 Raymond Blvd. Newark NJ 07102

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

6/26/23

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Name of Charter School Education Corporation:

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

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Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

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

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

Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022



MCS and MCS2 Calendar 2023-2024

SCHOOL CALENDAR

Date	Description
August 28	First Day of School for all students
September 4	Labor Day –School Closed
September 13	Student Half Day
September 15	Rosh Hashanah– School is OPEN
September 25	Yom Kippur – School is OPEN
September 27	Student Half Day
October 9	Columbus Day – School is CLOSED
October 11	Student Half Day
October 25	Student Half Day – Parent Teacher Conferences NO Extended Day
November 7	Election Day – School is OPEN
November 8	Student Half Day
November 22	Student Half Day – NO Extended Day
November 23-26	Thanksgiving Break – School Closed
December 6	Student Half Day
December TBD	MCS K – 2nd Grade Winter Concert
December TBD	MCS2 K – 5 Winter Concert
December TBD	MCS 3rd – 5th Grade Winter Concert
December 22	FRIDAY HALF DAY!
December 25 – January 1, 2024	Winter Break
January 10, 2023	Student Half Day
January 15	Martin Luther King Day – School is CLOSED
January 24	Student Half Day – Parent Teacher Conferences No Extended Day

February 7	Student Half Day
February 19-23	Midwinter Break
March 6	Student Half Day
March 20	Student Half Day
March 25 – April 1	Spring Break
April TBD	NYS ELA Exam (Gr. 3-5)
April 10	Student Half Day
April 24	Student Half Day
May TBD	NYS Math Exam (Gr. 3-5)
May TBD	MCS 2 (K-5) Spring Concert
May TBD	MCS – K - 2 Spring Concert
May TBD	MCS – 3 – 5 Spring Concert
May 8	Student Half Day – Parent Teacher Conferences NO Extended Day
May 22	Student Half Day
May 27	Memorial Day – School is CLOSED
June 7	Last day of school for all students