



**THE SUNY CHARTER SCHOOLS
INSTITUTE**

*RENEWAL RECOMMENDATION REPORT
MANHATTAN CHARTER SCHOOL II*

Report Date: March 9, 2022

Review Date: September 14 – 15, 2021

SUNY Charter Schools Institute
H. Carl McCall SUNY Building
353 Broadway
Albany, NY 12246

518.445.4250
www.newyorkcharters.org



Charter Schools Institute
The State University of New York

CONTENTS

1 CHARTER SCHOOL BACKGROUND

3 RENEWAL RECOMMENDATION

5 EXECUTIVE SUMMARY

7 DATA PRESENTATION

20 FISCAL ANALYSIS

28 FUTURE PLANS

29 APPENDICES

A: Charter School Overview

B: Education Corporation Overview

C: Report Information

CHARTER SCHOOL BACKGROUND

MANHATTAN CHARTER SCHOOL II

220 Henry Street, New York, New York | Grades: K-5 | Community School District 1



MISSION

At Manhattan Charter School II we believe children's natural curiosity will drive them to learn if provided the opportunity to do so. Our mission 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.

CURRENT CHARTER

Serves: Kindergarten – 5th

Chartered Enrollment:
170

Charter Expiration:
July 31, 2022

PROPOSED FUTURE CHARTER

Serves: Kindergarten – 5th

Chartered Enrollment:
145

Charter Expiration:
July 31, 2027

KEY DESIGN ELEMENTS

Music and arts instruction;



Small school and class size;



Data analysis supporting individualized student supports;



Three tier response to intervention model; and,



Responsive classroom.



CHARTER SCHOOL BACKGROUND

EDUCATION CORPORATION BACKGROUND

The State University of New York Board of Trustees (the “SUNY Trustees”) approved the original charter for Manhattan Charter School II (“Manhattan II”) on June 15, 2011. The charter opened in the fall of 2012 initially serving 96 students in Kindergarten and 1st grade. The SUNY Trustees approved the merger of Manhattan II with Manhattan Charter School (“Manhattan”), originally authorized by the New York City Schools Chancellor (“NYC Chancellor”), on February 25, 2016, with Manhattan II being the surviving education corporation. The merger was effective July 1, 2016, and the not-for-profit education corporation was re-named Manhattan Charter Schools (“Manhattan Schools”). The New York Charter Schools Act of 1998 (as amended, the “Act”) allows authorizers to grant charter school education corporations the authority to operate more than one charter under Education Law § 2853(1)(b-1) through the approval of new charters or merger with one or more education corporations.



NOTEWORTHY

Among the variety of strategies the charter implements to accelerate student learning during the COVID-19 pandemic, Manhattan II runs an extended day program available to all students. Staff members deliver homework help and small group instruction to 50 students on average. Notably, three of the 12 extended day staff are Manhattan Charter Schools graduates.

SUMMARY OF COVID-19 RESPONSE

Manhattan II used a variety of strategies to support student learning and staff morale during the remote and hybrid learning periods. The charter distributed laptops and internet connectivity devices to ensure all students could access the program regardless of modality of instruction. During the 2020-21 school year, the charter implemented a hybrid program to ensure all students had the opportunity to learn remotely or in person. Teachers delivered live synchronous lessons and also conducted small group sessions over Zoom. The charter also implemented asynchronous learning activities. By January 2021, 50% of the charter’s students participated in the program fully remotely with the other half participating in the hybrid program. Manhattan II made meals available on site for all families including those opting into fully remote learning. In order to support teachers in delivering the hybrid program, the charter maintained various structures such as biweekly professional learning communities, weekly staff meetings, and socially distanced community building activities to celebrate successes.

RENEWAL RECOMMENDATION

FULL-TERM RENEWAL

Full-Term Renewal *The Charter Schools Institute (the “Institute”) recommends that the Charter Schools Committee of the SUNY Trustees approve the Application for Charter Renewal of Manhattan Charter School II and renew Manhattan Charter Schools’ authority to operate the school for a period of five years with authority to provide instruction to students in Kindergarten – 5th grade in such configuration as set forth in its Application for Charter Renewal, with a projected total enrollment of 145 students. The Institute makes this recommendation based on Manhattan Charter School II meeting the criteria for charter renewal set forth in the Policies for the Renewal of Not-for-Profit Charter School Education Corporations and Charter Schools Authorized by the Board of Trustees of the State University of New York (the “SUNY Renewal Policies”).¹*

The Institute further recommends that the SUNY Trustees renew for a full term of five years the charter of Manhattan Charter Schools, the New York not-for-profit charter school education corporation with the authority to operate two charter schools including Manhattan Charter School II.



To earn a **Subsequent Full-Term Renewal**, a charter must demonstrate that it has met or come close to meeting its academic Accountability Plan goals.¹

REQUIRED FINDINGS

In addition to making a recommendation based on a determination of whether the charter has met the SUNY Trustees’ specific renewal criteria, the Institute makes the following findings required by the Act:

- 1: the charter, as described in the Application for Charter Renewal, meets the requirements of the Act and all other applicable laws, rules, and regulations;
- 2: the education corporation can demonstrate the ability to operate the charter in an educationally and fiscally sound manner in the next charter term; and,
- 3: given the programs it will offer, its structure, and its purpose, approving the charter to operate for another five years is likely to improve student learning and achievement and materially further the purposes of the Act.²

1. SUNY Renewal Policies (p. 14) are available on the [Institute’s website](#).

2. See New York Education Law § 2852(2).

RENEWAL RECOMMENDATION

As part of the corporate charter renewal review process required by Education Law §2851(4), the Institute reviewed the progress of each of the education corporation's operating charters in achieving the educational objectives set forth in their terms of operation in the education corporation's charter agreement. The Institute also reviewed detailed financial statements that disclosed the costs of administration, instruction, and other spending categories at each charter operated by the education corporation. The Institute reviewed the annual reports, indications of parent and student satisfaction and organizational capacity for each of the charters. Finally, the Institute reviewed the governance structure and finances of the education corporation. Elements of the foregoing constitute the Corporate Renewal Application. Based on this review and other information submitted to the Institute and in its files, the Institute makes the following findings required by the Act:

- 4: the charter school education corporation, as described in the Corporate Renewal Application, meets the requirements of the Act and all other applicable laws, rules, and regulations;
- 5: the education corporation can demonstrate the ability to operate its charters in an educationally and fiscally sound manner in the next charter term; and,
- 6: approving the education corporation to operate for another five years is likely to improve student learning and achievement and materially further the purposes of the Act.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

During its five year charter term, Manhattan II is an academic success having come close to meeting its key Accountability Plan goals. The summary below demonstrates the key findings for the SUNY Trustees and highlights the successes of the charter.

FINDINGS & INFORMATION

Is the charter an academic success?

Manhattan II is an academic success. In 2018-19, the final year during the Accountability Period with credible state exam data, the charter posted high growth scores in English language arts (“ELA”) and mathematics. While the charter did not outperform its district of location, the charter performed higher than expected in comparison to demographically similar schools across the state in both subjects. Manhattan II continues to demonstrate success during the COVID-19 pandemic using nationally normed assessments. Manhattan II also continues to infuse arts instruction into its academic program. Notably, the charter delivers at least 45 minutes of music instruction to all students daily.

Is the charter an effective, viable organization?

Manhattan II is an effective, viable organization. The board effectively governs the charter and oversees the leadership team to ensure the smooth delivery of the instructional program. The board and charter leadership closely monitor the charter’s enrollment, which has been eroding, and are reflective about strategies to improve student recruitment and retention efforts.

Is the charter fiscally sound?

Manhattan II is fiscally sound based on the evidence collected through renewal review. The education corporation has met its fiscal benchmarks throughout the charter term, and presents a reasonable and appropriate fiscal plan for the next charter term.

If the SUNY Trustees renew the education corporation’s authority to operate the charter, are its plans for the charter reasonable, feasible, and achievable?

Manhattan II’s plans for the charter are reasonable, feasible, and achievable. The charter will continue to deliver the core elements of its elementary program, if renewed. The board plans to continue to operate at its current size and use its expertise to oversee the charter.

EXECUTIVE SUMMARY

Based on the Institute's review of the charter's performance as posted over the charter term; a review of the Application for Charter Renewal submitted by the education corporation; a review of academic, organizational, governance, and financial documentation; and a renewal review of the charter's academic program, the Institute finds that the charter meets the required criteria for renewal.

The Institute recommends that the SUNY Trustees grant Manhattan Charter School II a Full Term subsequent renewal of five years and further recommend the SUNY Trustees renew the provisional charter of Manhattan Charter Schools for a full term of five years.





DP

DATA PRESENTATION

PAGES: 8-19

AP

ACADEMIC
PERFORMANCE

CP

COMPLIANCE
PERFORMANCE

CS

COMMUNITY
SATISFACTION

SD

STUDENT
DEMOGRAPHICS

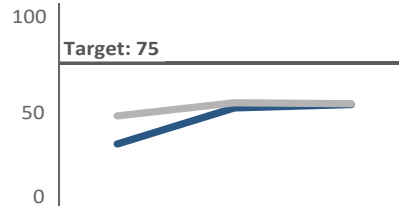


ACADEMIC PERFORMANCE

MANHATTAN CHARTER SCHOOL II

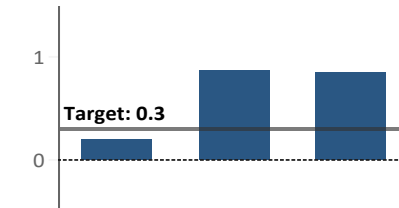
ENGLISH LANGUAGE ARTS ACCOUNTABILITY PLAN GOAL

District Comparison. The percentage of students at **the charter** performing at or above proficiency in ELA compared to the district.



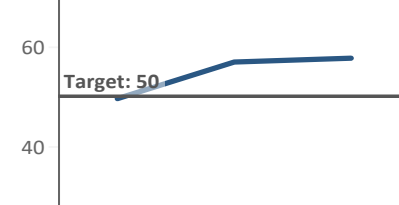
Test Year	Comp Grades	District %	Charter %
2017	3-5	48	34
2018	3-5	55	53
2019	3-5	55	54

Effect Size. The chart shows charter's effect size above its predicted level of performance in **ELA** according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.



Test Year	Test Grades	Effect Size
2017	3-5	0.21
2018	3-5	0.87
2019	3-5	0.86

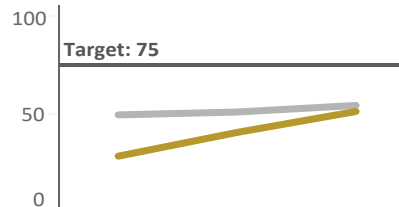
Comparative Growth Measure: Mean Growth Percentile. The charter's unadjusted mean growth percentile for all students in grades 4-8 will be above target of 50 in **ELA**.



Test Year	Charter Mean Growth
2017	49.7
2018	57.1
2019	57.8

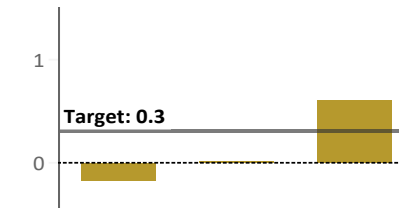
MATHEMATICS ACCOUNTABILITY PLAN GOAL

District Comparison. The percentage of students at **the charter** performing at or above proficiency in mathematics compared to the district.



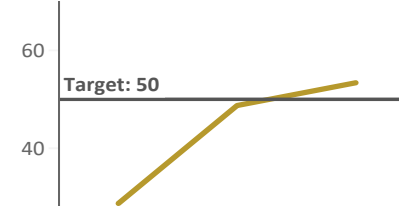
Test Year	Comp Grades	District %	Charter %
2017	3-5	50	29
2018	3-5	52	41
2019	3-5	55	52

Effect Size. The chart shows charter's effect size above its predicted level of performance in **mathematics** according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.



Test Year	Test Grades	Effect Size
2017	3-5	-0.18
2018	3-5	0.00
2019	3-5	0.60

Comparative Growth Measure: Mean Growth Percentile. The charter's unadjusted mean growth percentile for all students in grades 4-8 will be above target of 50 in **mathematics**.



Test Year	Charter Mean Growth
2017	29.0
2018	49.0
2019	53.6

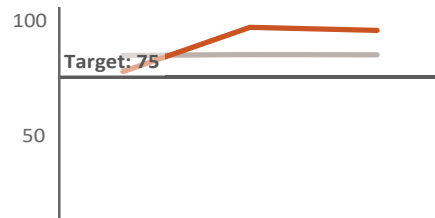


ACADEMIC PERFORMANCE

MANHATTAN CHARTER SCHOOL II

SCIENCE ACCOUNTABILITY PLAN GOAL

Science: Comparative Measure.
The percentage of students at **the charter** in at least their second year performing at or above proficiency in science will exceed **the district**.



Test Year	District %	Charter %
2017	85	78
2018	85	97
2019	85	95

BASELINE INTERNAL ASSESSMENT RESULTS 2020-21 ELA AND MATHEMATICS - STAR*

Measure	Subgroup	Tested	Results
Growth	All students	76	-5
Absolute	2+ students	74	35

Measure	Subgroup	Tested	Results
Growth	All students	76	-16
Absolute	2+ students	70	30

SPECIAL POPULATIONS PERFORMANCE**

	2017	2018	2019
Students with Disabilities Enrollment	55	54	48
Tested on State Exam	18	18	25
Charter Percent Proficient on ELA Exam	27.8	38.9	48.0
District Percent Proficient	11.1	20.6	16.1
ELL Enrollment	17	15	11
Tested on NYSESLAT Exam	17	13	11
Charter Percent 'Commanding' or Making Progress	35.3	38.5	45.5

* For description of internal assessments, see section 1A.

** The academic outcome data about the performance of students receiving special education services and English language learners ("ELLs") above is not tied to separate goals in the charter school's formal Accountability Plan. The NYSESLAT, the New York State English as a Second Language Achievement Test, is a standardized state exam. "Making Progress" is defined as moving up at least one level of proficiency. Student scores fall into five categories/proficiency levels: Entering; Emerging; Transitioning; Expanding; and, Commanding. In order to comply with Family Educational Rights and Privacy Act regulations on reporting education outcome data, the Institute does not report assessment results for groups containing five or fewer students and indicates this with an "s".

ACADEMIC PERFORMANCE



HAS THE CHARTER MET OR COME CLOSE TO MEETING ITS ACADEMIC ACCOUNTABILITY PLAN GOALS?

During its five year subsequent charter term, Manhattan II came close to meeting its key academic Accountability Plan goals in ELA and mathematics. Although the charter did not exceed the proficiency rates of the district over the term, the charter increased its achievement and growth from 2016-17 to 2018-19. In 2020-21, the charter administered the nationally normed STAR assessment to measure student growth and achievement in the absence of state exam data suitable for analysis. Manhattan II also met its science and NCLB/ESSA goals over the term.

From 2016-17 to 2018-19, the charter increased its proficiency rates by 20 percentage points in ELA and 23 percentage points in mathematics. Although students enrolled in at least their second year in the program posted proficiency rates that were below the district achievement each year, Manhattan II improved its comparative achievement as measured by effect size. In 2018-19, the charter posted effect sizes above the target of 0.3 in both subjects. This level of achievement indicates Manhattan II performed higher than expected in comparison to all public schools across the state enrolling similar percentages of economically disadvantaged students. Concomitant with the charter's increase in absolute proficiency, Manhattan II posted mean growth percentiles above the target of 50 in both subjects in 2018-19.

In the absence of state exam data suitable for analysis in 2020-21, Manhattan II used the nationally normed STAR assessment to measure student achievement and growth in 3rd – 5th grade. That year, students enrolled in at least their second year in the program posted a mean achievement percentile of 35 in ELA and 30 in mathematics. The charter measured the change in percentile rank from the fall diagnostic to the end of year administration of the exam for all students. In ELA, the students decreased by five percentile points on average. In mathematics, the decline was 16 percentile points. Manhattan II responded to these results by establishing an extended day program to provide students with intervention and homework help. The charter also created a director of curriculum and instruction position to further support teachers in responding to internal assessment results.

ACADEMIC PERFORMANCE

BENCHMARK SUMMARY

ASSESSMENT

Manhattan II ensures that teachers and leaders have student achievement data to understand student performance and to improve instructional effectiveness and student learning. To better understand learning gaps, the charter administers a robust set of assessments to gauge student reading levels, reading skills, and mathematics skills. At the time of the visit, the charter was administering its first round of STAR assessments for both ELA and mathematics. After administration of assessments, the charter conducts a thorough review process where teachers analyze data to identify specific learning gaps and create action plans to accelerate student learning. Leaders highlight acceleration as one of the main teaching strategies for mitigating learning loss. Students continue to learn grade level content while teachers use data to embed supplemental and below grade level content to support student growth where needed.

CURRICULUM

Manhattan II's curricular program supports teachers in instructional planning. The charter continues to utilize and develop its curricular programs, which include Expeditionary Learning ("EL") for ELA and JUMP Math for mathematics. The charter transitioned to the Amplify Science curriculum this year. The charter is also prioritizing social emotional learning for students through the use of Responsive Classrooms for school day programming and Second Step for its after school programming. The charter works closely with consultants from the EL and Amplify Science programs to provide ongoing support and development of the curricular programs. Manhattan II provides teachers with scope and sequence documents as well as unit plans to support teacher planning.

PEDAGOGY

Manhattan II teachers deliver high quality instruction across most classrooms. During the renewal visit, Institute team members visited 14 lessons following the Institute's observation protocols. At the start of the school year, teachers focus on building strong routines and practices following the Responsive Classroom model. This means that teachers slowly introduce content and standards, and primarily focus lessons on building routines to set students up for success through the entire year. Most teachers implemented these practices well and used strategies like clear modeling, positive narration, and meaningful praise to encourage students to learn classroom expectations. In one classroom, the teacher utilized the novel study for the unit to focus on developing discussion routines.

ACADEMIC PERFORMANCE

INSTRUCTIONAL LEADERSHIP

Manhattan II has systems and structures in place to establish strong instructional leadership. Leaders communicate high expectations for teachers and support staff in meeting those expectations. The charter's professional development program aligns to leaders' clear priorities of mitigating learning loss, addressing students' social emotional needs, and establishing safe, joyful classroom environments focused on learning. As a result of leaders' effective communication and robust professional development offerings, all teachers and staff members align with the charter's priorities. The director of curriculum and instruction, principal, and assistant principal also support teachers through regular informal observations during which they provide in-the-moment feedback or model pedagogical practices such as Responsive Classroom routines. Although teachers have adequate time in their schedule to collaborate, the charter has the opportunity to thoughtfully structure formal meeting time between teachers and instructional leaders to include routines that corroborate internal assessment data and observation feedback. Leaders also acknowledge the opportunity to establish more regular observation and feedback cycles.

AT RISK PROGRAM

Manhattan II meets the educational needs of at-risk students. At the beginning of the 2021-22 school year, the charter's special education coordinator transitioned away from the program leaving a vacancy in both the coordinator position and teacher position. Therefore, students did not receive services, and the charter crafted a contingency plan to provide students with compensatory services. The charter also did not have an ELL teacher in place to provide ELLs with English language acquisition services. The Institute followed up with the charter on November 4, 2021 to assess the charter's progress toward hiring teachers to provide special education academic services and ELL services. The charter hired both positions at the time of the follow up conversation and planned to provide extra sessions for ELL instruction and special education teacher support services ("SETSS") sessions for ELLs and students with disabilities, respectively.

The charter has clear procedures for identifying all subgroups of students. The charter's Response to Intervention ("RTI") process is clear with teachers referring students struggling academically to the RTI process to determine specific interventions for support. Teachers then implement a variety of strategies to support students and closely monitor student progress. Teachers are also well aware of student status as a student with disability or ELL. The charter provides training on how to support students through the RTI process, but had not yet, at the time of the visit, provided any professional development on how to support ELLs.

ORGANIZATIONAL CAPACITY

Manhattan II establishes an organizational structure that works effectively to deliver the educational program. In addition to providing instructional support to the charters' academic leaders, the chief of schools supports leaders at Manhattan and Manhattan II with student and staff recruitment that allows charter leaders to primarily focus on delivering the academic program. The charter has clear reporting lines in place and teachers know to whom to go for what. Manhattan II builds a strong community culture by focusing on establishing

ACADEMIC PERFORMANCE

Responsive Classroom routines. This culture is evident in classrooms focused on academic achievement with few to no behavior disruptions. In tandem with the charter's priority to accelerate student learning, leaders focus urgently on increasing student enrollment. In November 2021, the charter was under its 80% enrollment collar by 23 students. Manhattan II's leadership team, with support from the family relations and attendance coordinator, analyze enrollment patterns closely and are deeply reflective on strategies to improve recruitment efforts. Leaders acknowledge the need to urgently escalate efforts to increase enrollment and have planned a feasible decrease in chartered enrollment for the future term.

BOARD OVERSIGHT & GOVERNANCE

The Manhattan Schools board works effectively to meet the charter's Accountability Plan goals. The board abides by its bylaws and holds meetings in accordance with the Open Meetings Law as reflected in the board's minutes. The board needs to monitor its fixed number of members and the number needed for quorum to ensure it is meeting requirements under the law and its own bylaws. Prior to the pandemic, the board considered increasing its membership. Members were thoughtful in this decision making process and paused efforts to ensure steady leadership and concentrate on the program as opposed to training new members.

The board demonstrates a clear understanding of its role in holding the charter leadership accountable for academic results and fiscal soundness. Board members request and receive information about the charter that allows them to provide sufficient oversight. The chief of schools provides monthly formal updates on the charter's internal assessment results, student enrollment, personnel updates, and financial information. The board did engage with external partners to build its internal capacity. Improvements for the board include the consistent operation of its committee structure and the development of an evaluation for the chief of schools. The board recognizes that it has more self-development work to complete including strategic planning and continued board training to ensure the board moves the organization forward. Once a strategic plan and training are complete, the board would benefit from regular self-evaluation aligned to strategic goals.

Members establish clear priorities of increasing student enrollment and mitigating learning loss through academic acceleration. Board members recognize the need to increase student recruitment efforts and conduct contingency planning. In service of accelerating learning, the board oversaw the creation of the director of curriculum and instruction position as well as the establishment of the charter's extended day program.

COMPLIANCE REPORTING



HAS THE CHARTER SUBSTANTIALLY COMPLIED WITH APPLICABLE LAWS, RULES AND REGULATIONS, AND PROVISIONS OF ITS CHARTER?

The education corporation substantially complies with applicable laws, rules and regulations, and provisions of its charter. During the current charter term, the education corporation demonstrates a clear record of compliance with the terms of its charter including the timely submission of required reporting to the Institute.

MANHATTAN CHARTER SCHOOL II

Complaints	The Institute did not receive any formal complaints regarding the charter during the charter term.
Compliance	The Institute issued no violation letters during the charter term.
Code of Ethics/Conflict of Interest Policy	At the time of the renewal submission, the education corporation did not have an appropriate code of ethics and conflicts of interest policy. The Institute provided specific requests for amendment to the education corporation and will work with the education corporation to ensure it adopts an appropriate and comprehensive policy.
Teacher Certification	<p>The Act allows charters to hire up to 15 uncertified faculty members contingent upon those teachers meeting certain requirements including: two years of Teach for America experience; three years of teaching experience; status as a higher education professor; exceptional experience in a subject; or, teaching science, technology, engineering, and mathematics (STEM) or career and technical education courses.</p> <p>While the charter is within the allowable limit of the number of uncertified teachers, only four out of the six uncertified teachers meet the other requirements of the Act. The education corporation's human resources and finance manager supports teachers through the certification process by providing support through navigating the steps needed to become fully certified.</p>
Enrollment	The charter currently enrolls less than the 80% of chartered enrollment permitted under the charter agreement. The charter has presented feasible plans for reduced enrollment in the future charter term. The Institute will continue to monitor the charter's enrollment and the education corporation's finances to ensure the academic and fiscal viability of the charter's program.

COMMUNITY SATISFACTION

To report on parent satisfaction with the charter’s program, the Institute used satisfaction survey data, information gathered from a focus group of parents representing a cross section of students, and data regarding persistence in enrollment.

PARENT SATISFACTION: SURVEY RESULTS

RESPONSE RATE	OVERALL SATISFACTION	EFFECTIVE SCHOOL LEADERSHIP	PARENT VOICE VALUED	COMMUNICATION
48%	83%	94%	97%	97%

Parent Survey Data

The Institute compiled data from the charter’s 2020-21 family satisfaction survey. In 2020-21, 48% of families who received the survey responded. The Institute recognizes that response rates for family surveys conducted during the COVID-19 pandemic resulted in less participation than previous years. Among the families who responded, 83% expressed satisfaction with the charter’s remote and hybrid programs.

Parent Focus Group

The Institute asks all charters facing renewal to convene a representative set of parents for a focus group discussion. A representative set includes parents of students in attendance at the charter for multiple years, parents of students new to the charter, parents of students receiving general education services, parents of students with special needs, and parents of ELLs. The Institute met with five Manhattan II families. Families expressed appreciation for the charter’s variety of effective communication methods especially during the COVID-19 facility closure period. Families also appreciate the French language experience for students. Families found that the charter’s community building activities through videoconferencing during remote learning periods helped to build a sense of community.

Public Comments

In accordance with the Act, the Institute notified the district in which the charter school is located regarding the charter’s Application for Charter Renewal. The full text of any written comments received from the district appears below, which also includes a summary of any public comments.

The New York City Department of Education (“NYCDOE”) held its required hearing on Manhattan II’s renewal application on October 18, 2021 by videoconference. One person spoke in support of the application. The chief of schools described the history of the charter, how it attracts students from all five boroughs, and the focus on closing the achievement gap by fostering curiosity and a love of learning. The school leader also spoke about the charter’s commitment to provide a rich liberal arts program. No one spoke in opposition.

COMMUNITY SATISFACTION

Persistence in Enrollment An additional indicator of parent satisfaction is persistence in enrollment. In 2020-21, 85% of Manhattan II students returned from the previous year. Student persistence data from previous years of the charter term is available in student demographics section of the report.

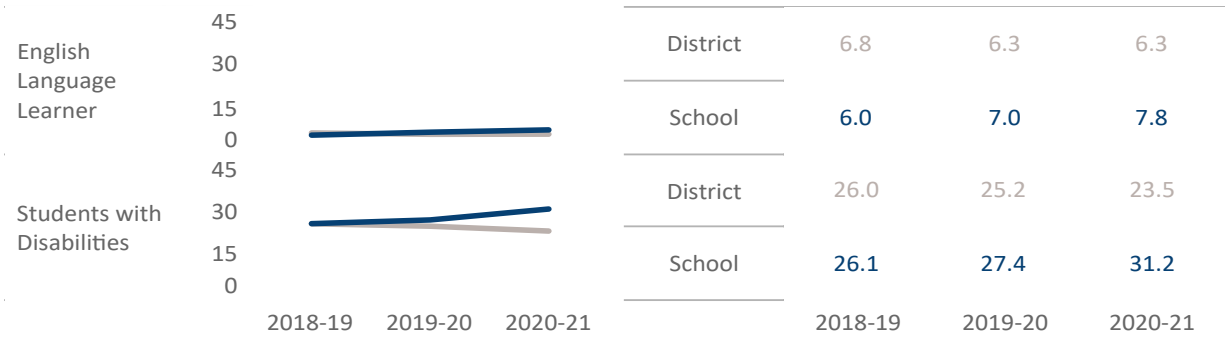
The Institute derived the statistical information on persistence in enrollment from its database. No comparative data from the NYCDOE or New York State Education department ("NYSED") is available to the Institute to provide either district or statewide context.

STUDENT DEMOGRAPHICS

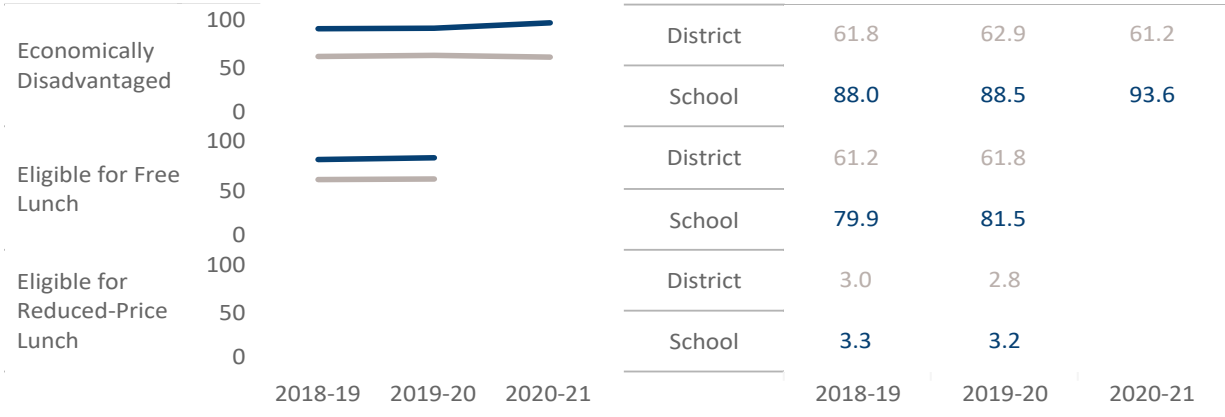
Manhattan Charter School II

Manhattan CSD 1

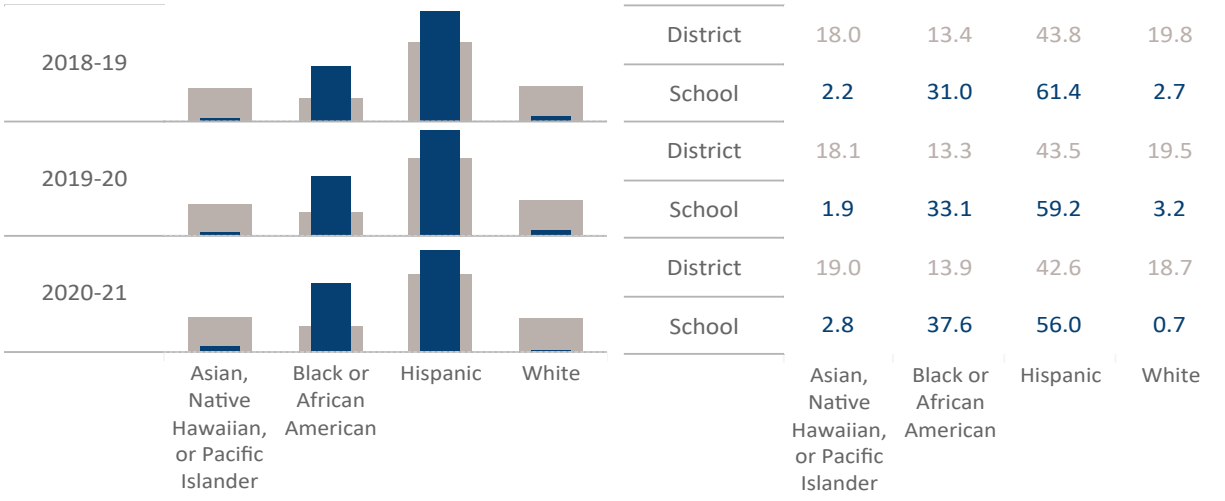
Student Demographics: Special Populations



Student Demographics: Free/Reduced Lunch



Student Demographics: Race/Ethnicity

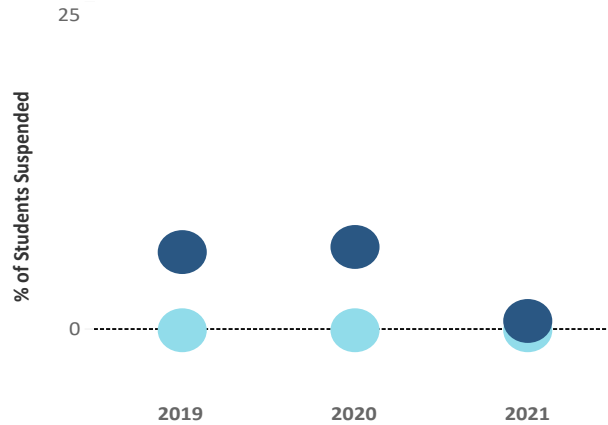


* Data reported in these charts reflect BEDS day enrollment counts as reported by the NYSED except for the charter's 2020-21 ELL enrollment which reflects data reported by the education corporation and validated by the Institute.



STUDENT DEMOGRAPHICS

Manhattan Charter School II



Manhattan CSD 1

	ISS Rate	OSS Rate
2019	0.0	6.0
2020	0.0	6.4
2021	0.0	0.7

Data suitable for comparison are not available. The percentage rate shown here is calculated using the method employed by NYCDOE: the total number of students receiving an in school or out of school suspension at any time during the school year is divided by the total enrollment, then multiplied by 100.

Persistence in Enrollment: The percentage of students eligible to return from previous year who did return

2018-19	76.6
2019-20	80.9
2020-21	85.3

Expulsions: The number of students expelled from the charter each year

	2019	2020	2021
	0	0	0

Manhattan Charter School II's Enrollment and Retention Status: 2020-21

		Target	Charter
enrollment	economically disadvantaged	69.0	93.6
	English language learners	9.8	7.8
	students with disabilities	22.3	29.8
retention	economically disadvantaged	92.6	85.4
	English language learners	91.6	81.8
	students with disabilities	93.7	86.8

* Data reported in these charts reflect information reported by the education corporation and validated by the Institute.

STUDENT DEMOGRAPHICS

ENROLLMENT AND RETENTION TARGETS

As required by Education Law § 2851(4)(e), a charter must include in its renewal application information regarding the efforts it will put in place to meet or exceed SUNY's enrollment and retention targets for students with disabilities, ELLs, and students who are eligible applicants for the federal Free and Reduced Price Lunch ("FRPL") program. The Institute examines each charter's progress toward meeting or coming close to meeting its targets over the charter term as well as the efforts it has and will put in place to meet or continue to meet those targets.

Manhattan II makes good faith efforts to meet its enrollment and retention targets. Leaders are well aware of the targets and adjust recruiting methods as necessary. The charter will conduct the following recruitment strategies in a future charter term, if renewed:

- Canvassing and distributing informational materials about the charter's at-risk programs in neighborhoods with high proportions of students who qualify for the federal Free or Reduced Price Lunch Program, are students with disabilities, and ELLs;
- Holding building tours and informational sessions for prospective families that include details about the services for the at-risk subgroups;
- Including a lottery preference for students who indicate they primarily speak a language other than English at home;
- Translating all recruitment materials, application materials, and advertisements into multiple languages other than English; and,
- Conducting outreach sessions at pre-Kindergarten programs, Head Start programs, and other community organizations.

FISCAL ANALYSIS

IS THE EDUCATION CORPORATION FISCALLY SOUND?

Manhattan Schools is fiscally sound as is its charter, Manhattan II, based on the Institute’s review of the fiscal evidence collected through the renewal review. The SUNY Fiscal Dashboard presents color-coded tables and charts indicating that Manhattan II and the education corporation have demonstrated fiscal soundness over the majority of the charter term.³ The fiscal dashboard for Manhattan II and the merged education corporation can be found at the end of this section. The discussion that follows relates mainly to the Manhattan Schools education corporation because a charter is not a legally distinct fiscal entity.



Manhattan II opened in 2012-13 authorized by the SUNY Trustees. Effective July 1, 2016, Manhattan merged under SUNY authorization to join the existing Manhattan II charter, with Manhattan II as the surviving entity. In addition to analyzing the fiscal soundness of Manhattan II, the Institute analyzed the soundness of the not-for-profit education corporation granted the authority to operate the charter and finds it too has adequate financial resources to ensure stable operations.

Operating multiple charters allows for the realization of efficiencies associated with operations and capacity to share programs and resources in the areas of academic program, fiscal management and operational support, human resources, technology, and public relations. The education corporation utilizes a shared services team that splits time and resources between the charters. The personnel and other related costs of this team are divided evenly between the two charters in the education corporation.



DOES THE EDUCATION CORPORATION OPERATE PURSUANT TO A FISCAL PLAN WITH REALISTIC BUDGETS THAT THE EDUCATION CORPORATION MONITORS AND ADJUSTS WHEN APPROPRIATE?

The education corporation operates pursuant to a long-range financial plan in which the education corporation creates realistic budgets that it monitors and adjusts when appropriate. The following elements are generally present:

INDICATORS	EVIDENT?
------------	----------

The education corporation has clear budgetary objectives and budget preparation procedures for the charter.



3. The U.S. Department of Education has established fiscal criteria for certain ratios or information with high – medium – low categories, represented in the table as green – gray – red. The categories generally correspond to levels of fiscal risk, but must be viewed in the context of each education corporation and the general type or category of school.

“+” : This indicator is generally present.

“-” : This indicator is generally not present.

“P” : The education corporation is progressing toward this indicator being present.

“N/A” : This indicator is not applicable.

FISCAL ANALYSIS

Education corporation board members, charter management, and staff members contribute to the budget process for the charter, as appropriate.	+
The education corporation frequently compares its long-range fiscal plan for the charter to actual progress and adjusts it to meet changing conditions.	+
The education corporation routinely analyzes budget variances for the charter; the education corporation board addresses material variances and makes necessary revisions.	+
Actual expenses are equal to, or less than, actual revenue with no material exceptions.	+

DOES THE EDUCATION CORPORATION MAINTAIN APPROPRIATE INTERNAL CONTROLS AND PROCEDURES?

The education corporation maintains appropriate internal controls and procedures, which the charter implements. The following elements are generally present:

INDICATORS	EVIDENT?
The education corporation has a history of sound fiscal policies, procedures and practices, and maintains appropriate internal controls at the charter.	+
The most recent education corporation audit report, which covers the fiscal operations of the charter, was free of any significant deficiencies or material weaknesses in internal controls.	+
The education corporation reviews and updates the Financial Policies and Procedures manual, which covers the charter, on a regular basis.	SEPTEMBER 2018
The Institute noted that the education corporation's Financial Policies and Procedures manual was outdated at the time of review. Charter staff acknowledged the need to review and update the manual and is currently working to do so.	

FISCAL ANALYSIS

DOES THE EDUCATION CORPORATION COMPLY WITH FINANCIAL REPORTING REQUIREMENTS?

The education corporation complies with financial reporting requirements by providing the SUNY Trustees and NYSED with required financial reports that are on time, complete, and follow generally accepted accounting principles. The following reports, which include information about the charter, are generally filed in a timely, accurate, and complete manner:

INDICATORS	EVIDENT?
Annual financial statement audit reports including federal Single Audit report, if applicable.	+
Annual budgets.	+
Un-audited quarterly reports of income, expenses, and enrollment.	+
Bi-monthly enrollment reports to the sending districts and, if applicable, to NYSED including proper documentation regarding the level of special education services provided to students.	+
Grant expenditure reports.	+

DOES THE EDUCATION CORPORATION MAINTAIN ADEQUATE FINANCIAL RESOURCES TO ENSURE STABLE OPERATIONS?

The education corporation maintains adequate financial resources for the charter to ensure stable operations. Critical financial needs of the charter are not dependent on variable income (grants, donations and fundraising). The following elements are generally present:

INDICATORS	EVIDENT?
The education corporation maintains sufficient cash on hand to pay current bills for the charter and those that are due shortly.	+
The education corporation maintains adequate liquid reserves to fund expenses in the event of income loss (generally 30 days).	+
The education corporation prepares and monitors cash flow projections for the charter.	+

FISCAL ANALYSIS

If the education corporation includes philanthropy in its budget for the charter, the education corporation monitors progress toward its development goals on a periodic basis. **N/A**

If necessary, the education corporation pursues district state aid intercepts with NYSED to ensure adequate per pupil funding for the charter. **N/A**

The education corporation accumulates unrestricted net assets that are equal to or exceed two percent of the charter’s operating budget for the upcoming year. **+**

The education corporation is in compliance with all loan covenants related to the charter. **N/A**

During the current charter term, the education corporation reported surpluses in four out of five years. The deficit year was offset against accumulated surpluses. The combined education corporation fiscal dashboard is fiscally strong with \$8.2 million in net assets and 12.1 months of cash on hand to pay liabilities due shortly as of June 30, 2021. Each of the charters within the education corporation have experienced low enrollment over the charter term while maintaining fiscal strength. The Institute will continue to closely monitor the education corporation’s enrollment trends, which reflect the shifting demographics of lower Manhattan. The education corporation benefits from a combined balance sheet, which is a combination of individual charters’ assets and liabilities. In order to track the operations of any individual charter within a merged education corporation, the Institute tracks each individual charter’s revenues and expenses in order to report operating surpluses or deficits. Manhattan Schools has funded and maintained the required \$150,000 in a separate dissolution account as per the SUNY charter agreement.

FISCAL ANALYSIS

MANHATTAN CHARTER SCHOOL II

NOTE: Effective 2016-17, the charter merged finances with the education corporation, "Manhattan Charter Schools." Accordingly, see the education corporation report containing the "Balance Sheet" for all charters merged into the education corporation.

CHARTER INFORMATION

BALANCE SHEET

Assets

Current Assets

Cash and Cash Equivalents - **GRAPH 1**
Grants and Contracts Receivable
Accounts Receivable
Prepaid Expenses
Contributions and Other Receivables

Total Current Assets - GRAPH 1

Property, Building and Equipment, net
Other Assets

Total Assets - GRAPH 1

Liabilities and Net Assets

Current Liabilities

Accounts Payable and Accrued Expenses
Accrued Payroll and Benefits
Deferred Revenue
Current Maturities of Long-Term Debt
Short Term Debt - Bonds, Notes Payable
Other

Total Current Liabilities - GRAPH 1

Deferred Rent/Lease Liability

All other L-T debt and notes payable, net current maturities

Total Liabilities - GRAPH 1

Net Assets

Without Donor Restrictions
With Donor Restrictions

Total Net Assets

Total Liabilities and Net Assets

ACTIVITIES

Operating Revenue

Resident Student Enrollment
Students with Disabilities

Grants and Contracts

State and local
Federal - Title and IDEA
Federal - Other
Other
NYC DoE Rental Assistance
Food Service/Child Nutrition Program

Total Operating Revenue

Expenses

Regular Education
SPED
Other

Total Program Services

Management and General
Fundraising

Total Expenses - GRAPHS 2, 3 & 4

Surplus / (Deficit) From School Operations

Support and Other Revenue

Contributions
Fundraising
Miscellaneous Income
Net assets released from restriction

Total Support and Other Revenue

Total Unrestricted Revenue

Total Temporarily Restricted Revenue

Total Revenue - GRAPHS 2 & 3

Change in Net Assets

Net Assets - Beginning of Year - GRAPH 2

Prior Year Adjustment(s)

Net Assets - End of Year - GRAPH 2

	Opened 2012-13				
	MERGED	MERGED	MERGED	MERGED	MERGED
	2016 17	2017 18	2018 19	2019 20	2020 21
Assets					
Current Assets					
Cash and Cash Equivalents - GRAPH 1	-	-	-	-	-
Grants and Contracts Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and Other Receivables	-	-	-	-	-
Total Current Assets - GRAPH 1	-	-	-	-	-
Property, Building and Equipment, net	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Assets - GRAPH 1	-	-	-	-	-
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	-	-	-	-	-
Accrued Payroll and Benefits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Current Maturities of Long-Term Debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
Total Current Liabilities - GRAPH 1	-	-	-	-	-
Deferred Rent/Lease Liability	-	-	-	-	-
All other L-T debt and notes payable, net current maturities	-	-	-	-	-
Total Liabilities - GRAPH 1	-	-	-	-	-
Net Assets					
Without Donor Restrictions	-	-	-	-	-
With Donor Restrictions	-	-	-	-	-
Total Net Assets	-	-	-	-	-
Total Liabilities and Net Assets	-	-	-	-	-
ACTIVITIES					
Operating Revenue					
Resident Student Enrollment	3,192,416	2,934,705	2,814,820	2,455,375	2,279,152
Students with Disabilities	264,207	295,535	385,261	329,467	383,859
Grants and Contracts					
State and local	19,947	18,530	18,319	13,260	10,415
Federal - Title and IDEA	133,890	187,847	175,761	176,953	180,392
Federal - Other	-	-	-	-	-
Other	-	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-	-
Total Operating Revenue	3,610,460	3,436,617	3,394,161	2,975,055	2,853,818
Expenses					
Regular Education	2,349,582	2,520,188	2,440,574	2,015,791	1,665,252
SPED	451,667	401,397	577,136	475,072	493,080
Other	20,702	31,629	116,676	77,890	-
Total Program Services	2,821,951	2,953,214	3,134,386	2,568,753	2,158,332
Management and General	364,124	381,190	386,198	384,577	327,183
Fundraising	10,665	9,692	3,181	3,267	3,374
Total Expenses - GRAPHS 2, 3 & 4	3,196,740	3,344,096	3,523,765	2,956,597	2,488,889
Surplus / (Deficit) From School Operations	413,720	92,521	(129,604)	18,458	364,929
Support and Other Revenue					
Contributions	28,000	500	-	-	-
Fundraising	-	-	-	-	-
Miscellaneous Income	227	227	228	207	236
Net assets released from restriction	-	-	-	-	-
Total Support and Other Revenue	28,227	727	228	207	236
Total Unrestricted Revenue	3,610,687	3,450,784	3,405,796	2,975,262	2,854,054
Total Temporarily Restricted Revenue	28,000	(13,440)	(11,407)	-	-
Total Revenue - GRAPHS 2 & 3	3,638,687	3,437,344	3,394,389	2,975,262	2,854,054
Change in Net Assets	441,947	93,248	(129,376)	18,665	365,165
Net Assets - Beginning of Year - GRAPH 2	1,042,395	1,484,342	1,577,590	1,448,214	1,466,879
Prior Year Adjustment(s)	-	-	-	-	-
Net Assets - End of Year - GRAPH 2	1,484,342	1,577,590	1,448,214	1,466,879	1,832,044

FISCAL ANALYSIS

MANHATTAN CHARTER SCHOOL II

NOTE: Effective 2016-17, the charter merged finances with the education corporation, "Manhattan Charter Schools." Accordingly, see the education corporation report containing the "Balance Sheet" for all charters merged into the education corporation.

CHARTER INFORMATION - (Continued)

Functional Expense Breakdown

	2016 17	2017 18	2018 19	2019 20	2020 21
Personnel Service					
Administrative Staff Personnel	450,562	451,779	458,040	485,702	452,099
Instructional Personnel	1,668,191	1,731,511	1,755,955	1,440,043	1,074,428
Non-Instructional Personnel	12,249	11,000	12,000	-	-
Personnel Services (Combined)	-	-	-	-	-
Total Salaries and Staff	2,131,002	2,194,290	2,225,995	1,925,745	1,526,527
Fringe Benefits & Payroll Taxes	463,800	483,422	456,982	404,475	278,968
Retirement	-	-	-	-	27,180
Management Company Fees	-	-	8,053	-	-
Building and Land Rent / Lease / Facility Financing	13,951	-	-	-	-
Staff Development	53,554	59,557	62,602	66,790	67,995
Professional Fees, Consultant & Purchased Services	171,371	272,263	475,883	286,324	244,150
Marketing / Recruitment	18,031	31,732	45,510	48,089	53,581
Student Supplies, Materials & Services	140,520	139,248	101,951	93,789	90,360
Depreciation	77,319	46,404	45,713	37,582	36,706
Other	127,192	117,180	101,076	93,803	163,422
Total Expenses	3,196,740	3,344,096	3,523,765	2,956,597	2,488,889

CHARTER ANALYSIS

ENROLLMENT

	2016 17	2017 18	2018 19	2019 20	2020 21
Original Chartered Enrollment	274	265	277	277	277
Final Chartered Enrollment (includes any revisions)	274	265	277	277	170
Actual Enrollment - GRAPH 4	221	197	178	150	140
Chartered Grades	K-5	K-5	K-5	K-5	K-5
Final Chartered Grades (includes any revisions)	-	-	-	-	-

Primary School District: NYC CHANCELLOR'S OFFICE

Per Pupil Funding (Weighted Avg of All Districts)	2016 17	2017 18	2018 19	2019 20	2020 21
	-	14,027	14,527	15,307	16,150
Increase over prior year	0.0%	100.0%	3.4%	5.1%	5.2%

PER STUDENT BREAKDOWN

Revenue	2016 17	2017 18	2018 19	2019 20	2020 21
Operating	16,367	17,447	19,026	19,809	19,002
Other Revenue and Support	128	4	1	1	2
TOTAL - GRAPH 3	16,495	17,451	19,027	19,811	19,004
Expenses	2016 17	2017 18	2018 19	2019 20	2020 21
Program Services	12,792	14,993	17,570	17,104	14,371
Management and General, Fundraising	1,699	1,984	2,183	2,582	2,201
TOTAL - GRAPH 3	14,491	16,977	19,752	19,686	16,572
% of Program Services	88.3%	88.3%	88.9%	86.9%	86.7%
% of Management and Other	11.7%	11.7%	11.1%	13.1%	13.3%
% of Revenue Exceeding Expenses - GRAPH 5	13.8%	2.8%	-3.7%	0.6%	14.7%
% of Revenue Expended on Facilities	0.4%	0.0%	0.2%	0.0%	0.0%

Student to Faculty Ratio

2016 17	2017 18	2018 19	2019 20	2020 21
8.7	6.6	6.9	7.9	11.6

Faculty to Admin Ratio

2016 17	2017 18	2018 19	2019 20	2020 21
4.1	6.0	4.3	3.8	2.6

Financial Responsibility Composite Scores - GRAPH 6

Score	2016 17	2017 18	2018 19	2019 20	2020 21
Fiscally Strong 1.5 - 3.0 / Fiscally Adequate 1.0 - 1.4 / Fiscally Needs Monitoring < 1.0	0.0	0.0	0.0	0.0	0.0
	N/A	N/A	N/A	N/A	N/A

Working Capital - GRAPH 7

	2016 17	2017 18	2018 19	2019 20	2020 21
Net Working Capital	0	0	0	0	0
As % of Unrestricted Revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Working Capital (Current) Ratio Score	0.0	0.0	0.0	0.0	0.0
Risk (Low ≥ 3.0 / Medium 1.4 - 2.9 / High < 1.4)	N/A	N/A	N/A	N/A	N/A
Rating (Excellent ≥ 3.0 / Good 1.4 - 2.9 / Poor < 1.4)	N/A	N/A	N/A	N/A	N/A

Quick (Acid Test) Ratio

Score	2016 17	2017 18	2018 19	2019 20	2020 21
Risk (Low ≥ 2.5 / Medium 1.0 - 2.4 / High < 1.0)	0.0	0.0	0.0	0.0	0.0
Rating (Excellent ≥ 2.5 / Good 1.0 - 2.4 / Poor < 1.0)	N/A	N/A	N/A	N/A	N/A

Debt to Asset Ratio - GRAPH 7

Score	2016 17	2017 18	2018 19	2019 20	2020 21
Risk (Low < 0.50 / Medium 0.51 - .95 / High > 1.0)	0.0	0.0	0.0	0.0	0.0
Rating (Excellent < 0.50 / Good 0.51 - .95 / Poor > 1.0)	N/A	N/A	N/A	N/A	N/A

Months of Cash - GRAPH 8

Score	2016 17	2017 18	2018 19	2019 20	2020 21
Risk (Low > 3 mo. / Medium 1 - 3 mo. / High < 1 mo.)	0.0	0.0	0.0	0.0	0.0
Rating (Excellent > 3 mo. / Good 1 - 3 mo. / Poor < 1 mo.)	N/A	N/A	N/A	N/A	N/A

FISCAL ANALYSIS

MANHATTAN CHARTER SCHOOLS (COMBINED)

CHARTER INFORMATION

BALANCE SHEET

Assets

Current Assets

Cash and Cash Equivalents - GRAPH 1
Grants and Contracts Receivable
Accounts Receivable
Prepaid Expenses
Contributions and Other Receivables

Total Current Assets - GRAPH 1

Property, Building and Equipment, net
Other Assets

Total Assets - GRAPH 1

Liabilities and Net Assets

Current Liabilities

Accounts Payable and Accrued Expenses
Accrued Payroll and Benefits
Deferred Revenue
Current Maturities of Long-Term Debt
Short Term Debt - Bonds, Notes Payable
Other

Total Current Liabilities - GRAPH 1

Deferred Rent/Lease Liability
All other L-T debt and notes payable, net current maturities

Total Liabilities - GRAPH 1

Net Assets

Without Donor Restrictions
With Donor Restrictions

Total Net Assets

Total Liabilities and Net Assets

ACTIVITIES

Operating Revenue

Resident Student Enrollment
Students with Disabilities

Grants and Contracts

State and local
Federal - Title and IDEA
Federal - Other
Other
NYC DoE Rental Assistance
Food Service/Child Nutrition Program

Total Operating Revenue

Expenses

Regular Education
SPED
Other

Total Program Services

Management and General
Fundraising

Total Expenses - GRAPHS 2, 3 & 4

Surplus / (Deficit) From School Operations

Support and Other Revenue

Contributions
Fundraising
Miscellaneous Income
Net assets released from restriction

Total Support and Other Revenue

Total Unrestricted Revenue

Total Temporarily Restricted Revenue

Total Revenue - GRAPHS 2 & 3

Change in Net Assets

Net Assets - Beginning of Year - GRAPH 2

Prior Year Adjustment(s)

Net Assets - End of Year - GRAPH 2

	MERGED 2016 17	MERGED 2017 18	MERGED 2018 19	MERGED 2019 20	MERGED 2020 21
Current Assets					
Cash and Cash Equivalents - GRAPH 1	5,560,829	5,712,818	7,144,515	6,032,462	6,560,399
Grants and Contracts Receivable	247,503	267,625	160,112	309,458	301,141
Accounts Receivable	-	-	-	-	-
Prepaid Expenses	73,376	62,855	111,727	172,450	369,762
Contributions and Other Receivables	-	-	-	-	-
Total Current Assets - GRAPH 1	5,881,708	6,043,298	7,416,354	6,514,370	7,231,302
Property, Building and Equipment, net	332,771	311,845	243,781	256,786	233,408
Other Assets	1,450,734	1,465,927	149,317	1,530,495	1,534,839
Total Assets - GRAPH 1	7,665,213	7,821,070	7,809,452	8,301,651	8,999,549
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	186,548	178,853	259,950	203,343	187,646
Accrued Payroll and Benefits	991,620	841,580	857,056	717,375	633,197
Deferred Revenue	-	-	-	-	-
Current Maturities of Long-Term Debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	133,584	14,903	4,010	-	7,836
Total Current Liabilities - GRAPH 1	1,311,752	1,035,336	1,121,016	920,718	828,679
Deferred Rent/Lease Liability	-	-	-	-	-
All other L-T debt and notes payable, net current maturities	-	-	-	-	-
Total Liabilities - GRAPH 1	1,311,752	1,035,336	1,121,016	920,718	828,679
Net Assets					
Without Donor Restrictions	6,292,961	6,752,614	6,533,323	7,377,780	8,167,717
With Donor Restrictions	60,500	33,120	155,113	3,153	3,153
Total Net Assets	6,353,461	6,785,734	6,688,436	7,380,933	8,170,870
Total Liabilities and Net Assets	7,665,213	7,821,070	7,809,452	8,301,651	8,999,549
ACTIVITIES					
Operating Revenue					
Resident Student Enrollment	7,051,693	6,750,514	6,549,327	6,508,796	5,957,373
Students with Disabilities	719,320	696,641	852,530	832,551	858,152
Grants and Contracts					
State and local	41,214	39,545	38,928	33,646	28,865
Federal - Title and IDEA	302,269	422,110	379,546	405,918	432,883
Federal - Other	-	-	-	-	-
Other	-	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-	-
Total Operating Revenue	8,114,496	7,908,810	7,820,331	7,780,911	7,277,273
Expenses					
Regular Education	5,424,143	5,431,433	5,459,528	4,848,929	4,490,090
SPED	1,019,825	1,121,346	1,432,649	1,260,839	1,293,501
Other	29,907	97,236	287,395	212,627	-
Total Program Services	6,473,875	6,650,015	7,179,572	6,322,395	5,783,591
Management and General	818,037	855,527	783,902	827,351	726,745
Fundraising	28,022	34,021	14,599	13,469	13,528
Total Expenses - GRAPHS 2, 3 & 4	7,319,934	7,539,563	7,978,073	7,163,215	6,523,864
Surplus / (Deficit) From School Operations	794,562	369,247	(157,742)	617,696	753,409
Support and Other Revenue					
Contributions	91,784	46,039	25,800	41,504	18,257
Fundraising	-	-	-	-	-
Miscellaneous Income	11,706	16,987	34,644	33,297	18,271
Net assets released from restriction	-	-	-	-	-
Total Support and Other Revenue	103,490	63,026	60,444	74,801	36,528
Total Unrestricted Revenue	8,157,486	7,999,216	7,908,099	7,858,355	7,313,801
Total Temporarily Restricted Revenue	60,500	(27,380)	(27,324)	(2,643)	-
Total Revenue - GRAPHS 2 & 3	8,217,986	7,971,836	7,880,775	7,855,712	7,313,801
Change in Net Assets	898,052	432,273	(97,298)	692,497	789,937
Net Assets - Beginning of Year - GRAPH 2	1,042,395	6,353,461	6,785,734	6,688,436	7,380,933
Prior Year Adjustment(s)	4,413,014	-	-	-	-
Net Assets - End of Year - GRAPH 2	6,353,461	6,785,734	6,688,436	7,380,933	8,170,870

FISCAL ANALYSIS

MANHATTAN CHARTER SCHOOLS (COMBINED)

CHARTER INFORMATION - (Continued)

Functional Expense Breakdown

	2016 17	2017 18	2018 19	2019 20	2020 21
Personnel Service	1,008,496	950,149	895,670	943,491	905,065
Administrative Staff Personnel	3,759,592	3,728,989	3,986,098	3,504,200	3,257,939
Instructional Personnel	74,153	78,057	80,855	97,351	83,259
Non-Instructional Personnel	-	-	-	-	-
Personnel Services (Combined)	4,842,242	4,757,195	4,962,623	4,545,042	4,246,263
Total Salaries and Staff	4,842,242	4,757,195	4,962,623	4,545,042	4,246,263
Fringe Benefits & Payroll Taxes	1,040,429	1,085,754	1,055,520	976,939	823,329
Retirement	-	-	-	-	99,020
Management Company Fees	-	-	-	-	-
Building and Land Rent / Lease / Facility Financing	15,923	-	27,249	-	-
Staff Development	120,284	160,934	136,980	151,582	110,308
Professional Fees, Consultant & Purchased Services	575,147	734,469	1,118,534	832,304	448,273
Marketing / Recruitment	39,174	90,083	90,254	90,856	107,446
Student Supplies, Materials & Services	279,895	305,609	260,736	246,755	209,375
Depreciation	146,055	119,920	110,468	102,364	109,149
Other	260,783	285,599	215,709	217,373	370,701
Total Expenses	7,319,932	7,539,563	7,978,073	7,163,215	6,523,865

CHARTER ANALYSIS

ENROLLMENT

	2016 17	2017 18	2018 19	2019 20	2020 21
Original Chartered Enrollment	564	555	567	567	567
Final Chartered Enrollment (includes any revisions)	564	555	567	567	460
Actual Enrollment - GRAPH 4	488	453	415	398	368
Chartered Grades	-	-	-	-	-
Final Chartered Grades (includes any revisions)	-	-	-	-	-
Primary School District:	-	-	-	-	-
Per Pupil Funding (Weighted Avg of All Districts)	-	-	-	-	-
Increase over prior year	0.0%	0.0%	0.0%	0.0%	0.0%

PER STUDENT BREAKDOWN

	2016 17	2017 18	2018 19	2019 20	2020 21
Revenue					
Operating	16,642	17,449	18,830	19,545	18,280
Other Revenue and Support	212	139	146	188	92
TOTAL - GRAPH 3	16,854	17,589	18,975	19,733	18,371
Expenses					
Program Services	13,277	14,672	17,287	15,881	14,528
Management and General, Fundraising	1,735	1,963	1,923	2,112	1,859
TOTAL - GRAPH 3	15,012	16,635	19,210	17,993	16,387
% of Program Services	88.4%	88.2%	90.0%	88.3%	88.7%
% of Management and Other	11.6%	11.8%	10.0%	11.7%	11.3%
% of Revenue Exceeding Expenses - GRAPH 5	12.3%	5.7%	-1.2%	9.7%	12.1%
% of Revenue Expended on Facilities	0.2%	0.0%	0.3%	0.0%	0.0%

Student to Faculty Ratio

	2016 17	2017 18	2018 19	2019 20	2020 21
Student to Faculty Ratio	8.9	7.3	7.4	7.8	10.0

Faculty to Admin Ratio

	2016 17	2017 18	2018 19	2019 20	2020 21
Faculty to Admin Ratio	4.2	6.2	5.1	5.1	4.0

Financial Responsibility Composite Scores - GRAPH 6

	2016 17	2017 18	2018 19	2019 20	2020 21
Score	3.0	3.0	2.6	3.0	3.0
Fiscally Strong 1.5 - 3.0 / Fiscally Adequate 1.0 - 1.4 / Fiscally Needs Monitoring < 1.0	Fiscally Strong	Fiscally Strong	Fiscally Strong	Fiscally Strong	Fiscally Strong

Working Capital - GRAPH 7

	2016 17	2017 18	2018 19	2019 20	2020 21
Net Working Capital	4,569,956	5,007,962	6,295,338	5,593,652	6,402,623
As % of Unrestricted Revenue	56.0%	62.6%	79.6%	71.2%	87.5%
Working Capital (Current) Ratio Score	4.5	5.8	6.6	7.1	8.7
Risk (Low ≥ 3.0 / Medium 1.4 - 2.9 / High < 1.4)	LOW	LOW	LOW	LOW	LOW
Rating (Excellent ≥ 3.0 / Good 1.4 - 2.9 / Poor < 1.4)	Excellent	Excellent	Excellent	Excellent	Excellent

Quick (Acid Test) Ratio

	2016 17	2017 18	2018 19	2019 20	2020 21
Score	4.4	5.8	6.5	6.9	8.3
Risk (Low ≥ 2.5 / Medium 1.0 - 2.4 / High < 1.0)	LOW	LOW	LOW	LOW	LOW
Rating (Excellent ≥ 2.5 / Good 1.0 - 2.4 / Poor < 1.0)	Excellent	Excellent	Excellent	Excellent	Excellent

Debt to Asset Ratio - GRAPH 7

	2016 17	2017 18	2018 19	2019 20	2020 21
Score	0.2	0.1	0.1	0.1	0.1
Risk (Low < 0.50 / Medium 0.51 - .95 / High > 1.0)	LOW	LOW	LOW	LOW	LOW
Rating (Excellent < 0.50 / Good 0.51 - .95 / Poor > 1.0)	Excellent	Excellent	Excellent	Excellent	Excellent

Months of Cash - GRAPH 8

	2016 17	2017 18	2018 19	2019 20	2020 21
Score	9.1	9.1	10.7	10.1	12.1
Risk (Low > 3 mo. / Medium 1 - 3 mo. / High < 1 mo.)	LOW	LOW	LOW	LOW	LOW
Rating (Excellent > 3 mo. / Good 1 - 3 mo. / Poor < 1 mo.)	Excellent	Excellent	Excellent	Excellent	Excellent

FUTURE PLANS



IF THE SUNY TRUSTEES RENEW THE EDUCATION CORPORATION'S AUTHORITY TO OPERATE THE CHARTER, ARE ITS PLANS FOR THE CHARTER REASONABLE, FEASIBLE, AND ACHIEVABLE?

Manhattan II's plans for the future are reasonable, feasible, and achievable. The board and leadership team have plans to continue implementing the core elements of the program and meet the charter's Accountability Plan goals.

MANHATTAN CHARTER SCHOOL II

Plans for the Charter's Structure. The education corporation has provided all of the key structural elements for a charter renewal and those elements are reasonable, feasible, and achievable.

Plans for the Educational Program. In alignment with its mission, Manhattan II will continue to implement the same core elements of its academic program that allowed the charter to come close to meeting its Accountability Plan goals over the current charter term. If renewed, the charter will continue to operate its Kindergarten - 5th grade program with small class sizes infused with arts and music education.

Plans for Board Oversight & Governance. The Manhattan II board plans to reduce its current size rather than fill its three vacancies and continue to develop its capacity to provide effective oversight of the charter by seeking out training and professional development. Trustees are reflective on the necessity to conduct further planning to address their priority of increasing student enrollment. If renewed, the board plans to continue developing strategies to improve student recruitment and retention.

Fiscal & Facility Plans. Based on evidence collected through the renewal review, including a review of the five year financial plan, Manhattan II presents a reasonable and appropriate fiscal plan for the next charter term including school budgets that are feasible, achievable, and align with the lower proposed enrollment. The Institute will continue to monitor the enrollment and financial trends within the education corporation.

Manhattan II will continue to operate its program in the existing facility that is co-located in NYCDOE space. The facility provides the necessary amenities to operate the program sufficiently for the foreseeable future.

	CURRENT	END OF NEXT CHARTER TERM
Enrollment	170	145
Grade Span	K-5	K-5
Teaching Staff	14	13
Days of Instruction	185	185

Manhattan II

Ax

APPENDICES

PAGES Ax 1-13

^A
CO
CHARTER
OVERVIEW
PAGE Ax 1

^B
EO
ED. CORP
OVERVIEW
PAGE Ax 3

^C
RI
REPORT
INFORMATION
PAGE Ax 10

MANHATTAN CHARTER SCHOOL II BOARD OF TRUSTEES

CHAIR

Caitlin Conklin

TREASURER

Becca Edil

SECRETARY

Megann McManus

TRUSTEES

Andria Olson

Lauren Schwarz

Annabel Javier

SCHOOL LEADERS

PRINCIPAL

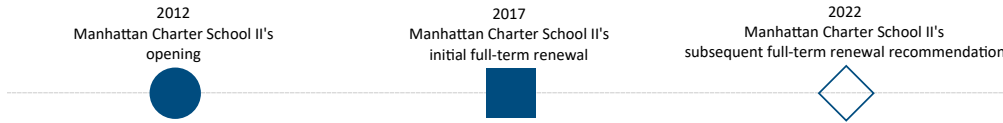
Amy Salazar, Principal (July 2016-Present)

CHARTER CHARACTERISTICS

SCHOOL YEAR	CHARTERED ENROLLMENT	ACTUAL ENROLLMENT	ACTUAL AS A PERCENTAGE OF CHARTERED ENROLLMENT	GRADES SERVED
2017-18	265	197	74%	K-5
2018-19	277	178	64%	K-5
2019-20	277	150	54%	K-5
2020-21	170	140	82%	K-5
2021-22	170	113	66%	K-5



TIMELINE OF CHARTER RENEWAL



SCHOOL VISIT HISTORY

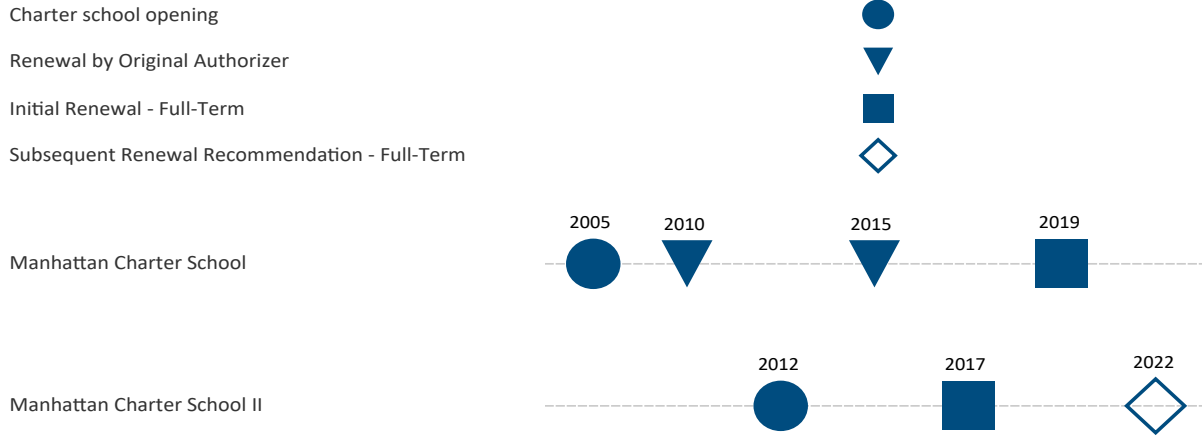
SCHOOL YEAR	VISIT TYPE	DATE
2012-13	First Year Visit	May 2, 2013
2016-17	Initial Renewal Visit	September 28-29, 2016
2020-21	Leader Conversation (Remote)	April 12 & April 23, 2021
2021-22	Subsequent Renewal Review	September 14-15, 2021

CONDUCT OF THE RENEWAL REVIEW

DATE(S) OF REVIEW	EVALUATION TEAM MEMBERS	TITLE
September 14-15, 2021	Sinnjinn Bucknell	Director of Performance and Systems
	Andrew Kile	Managing Director of School Evaluation



EDUCATION CORPORATION TIMELINE OF CHARTER RENEWAL





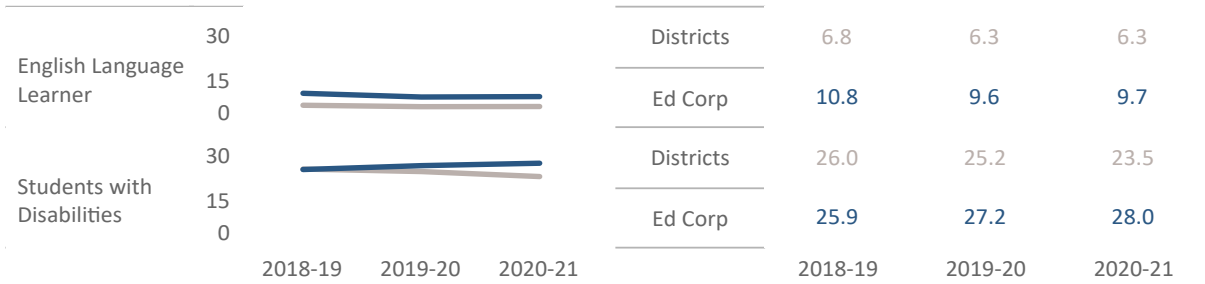
EDUCATION CORPORATION CHARTER CHARACTERISTICS

CHARTER	LOCAL DISTRICT	CO LOCATED	CHARTERED ENROLLMENT	GRADE SPAN
Manhattan Charter School	Manhattan CSD 1	Yes	240	K-5
Manhattan Charter School II	Manhattan CSD 1	Yes	170	K-5

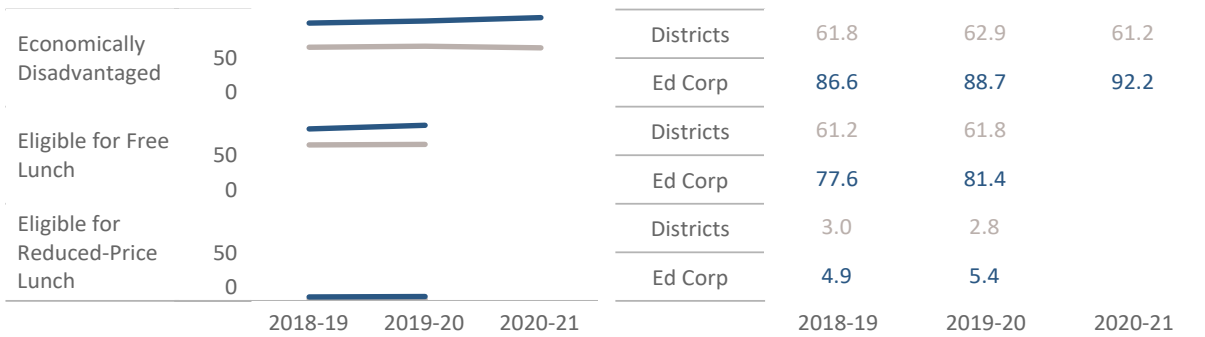


Manhattan Charter Schools Aggregate Education Corporation Enrollment and Persistence

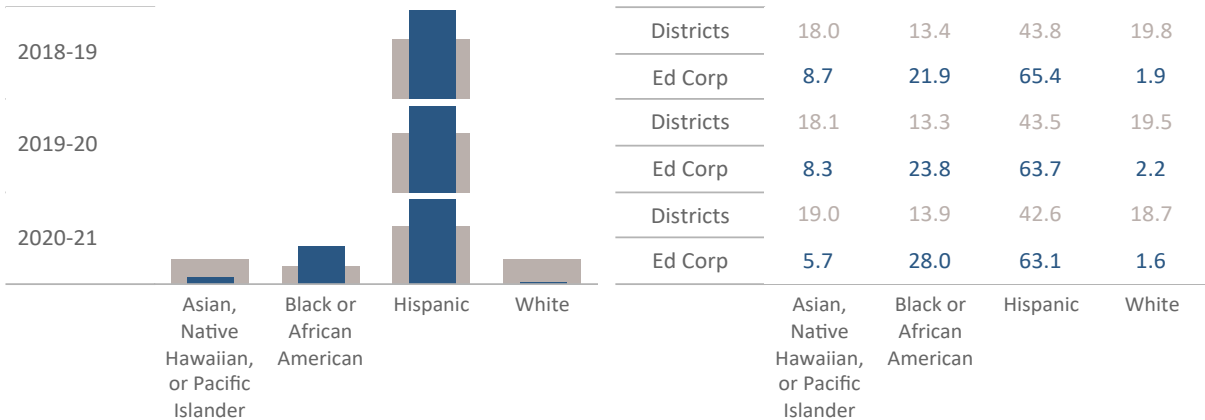
Aggregate Education Corporation Demographics: Special Populations



Aggregate Education Corporation Demographics: Free/Reduced Lunch



Aggregate Education Corporation Demographics: Race/Ethnicity



Aggregate Education Corporation Persistence in Enrollment

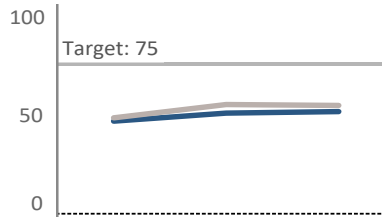
2018-19	80.9
2019-20	85.8
2020-21	86.8

* Data reported in these charts reflect BEDS day enrollment counts as reported by NYSED except for the charters' 2020-21 ELL enrollment which reflects data reported by the education corporation and validated by the Institute.



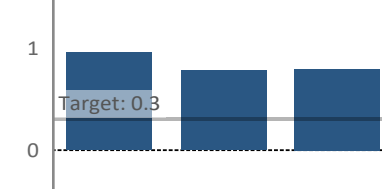
**MANHATTAN CHARTER SCHOOLS:
 AGGREGATE ENGLISH LANGUAGE ARTS AND MATHEMATICS PERFORMANCE FOR ALL SCHOOLS**

Composite District Comparison.* The chart shows the percentage of students enrolled in at least their second year at **the education corporation's charters** performing at or above proficiency in comparison to that of students in the same tested grades in those charters' local districts.



Test Year	District %	Ed.Corp. %
2017	48	47
2018	55	51
2019	55	52

Effect Size. Charters are expected to exceed the predicted level of performance by an effect size of 0.3 or above. The chart shows a weighted average effect size for **all education corporation charters** administering state exams.



Test Year	Ed. Corp. Weighted Effect Size
2017	0.95
2018	0.77
2019	0.79

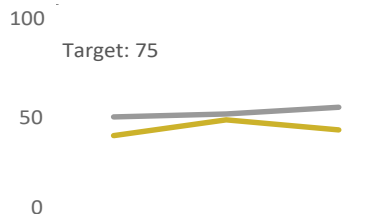
Mean Growth Percentile. The chart shows the unadjusted mean growth percentile for all students in grades 4-8 among **all education corporation charters**.



Test Year	Ed. Corp. Mean Growth Percentile
2017	58.1
2018	54.8
2019	49.4

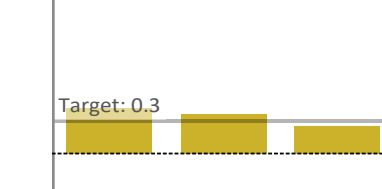
EDUCATION CORPORATION AGGREGATE MATHEMATICS PERFORMANCE

Composite District Comparison.* The chart shows the percentage of students enrolled in at least their second year at **the education corporation's charters** performing at or above proficiency in comparison to that of students in the same tested grades in those charters' local districts.



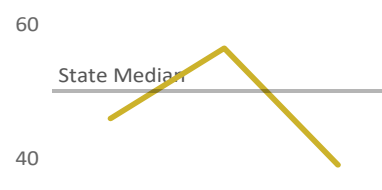
Test Year	District %	Ed.Corp. %
2017	50	41
2018	52	49
2019	55	44

Effect Size. Charters are expected to exceed the predicted level of performance by an effect size of 0.3 or above. The chart shows a weighted average effect size for **all education corporation charters** administering state exams.



Test Year	Ed. Corp. Weighted Effect Size
2017	0.42
2018	0.37
2019	0.25

Mean Growth Percentile. The chart shows the unadjusted mean growth percentile for all students in grades 4-8 among **all education corporation charters**.



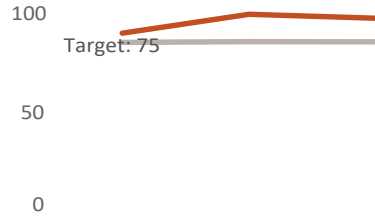
Test Year	Ed. Corp. Mean Growth Percentile
2017	45.9
2018	56.5
2019	38.9

* The composite district comparison is a weighted proficiency rate including all comparison grades from Districts/New York City CSDs in which a charter in the education corporation is located. The data reflect results for all charters in the education corporation that have produced New York State exam results.



**MANHATTAN CHARTER SCHOOLS:
AGGREGATE SCIENCE PERFORMANCE FOR ALL SCHOOLS**

Composite District Comparison. The chart shows the percentage of students enrolled in at least their second year at **the education corporation** performing at or above proficiency in comparison to that of students in the same tested grades in those charters' local districts.



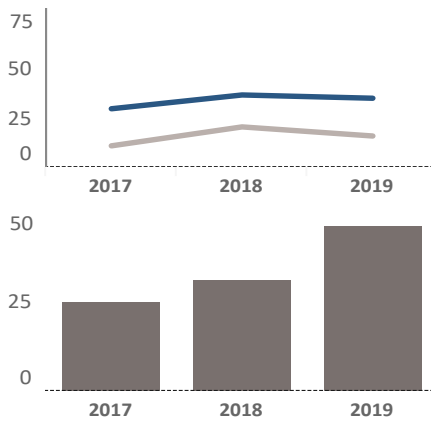
Test Year	District %	Ed.Corp. %
2017	85	89
2018	85	98
2019	85	97

BASELINE INTERNAL ASSESSMENT RESULTS 2020-21 ELA AND MATHEMATICS - STAR*

Measure	Subgroup	Manhattan I		Manhattan II	
		Tested	Results	Tested	Results
Growth	All students	111	-1	76	-5
Absolute	2+ students	104	41	74	35

Measure	Subgroup	Manhattan I		Manhattan II	
		Tested	Results	Tested	Results
Growth	All students	113	-5	76	-16
Absolute	2+ students	104	41	70	30

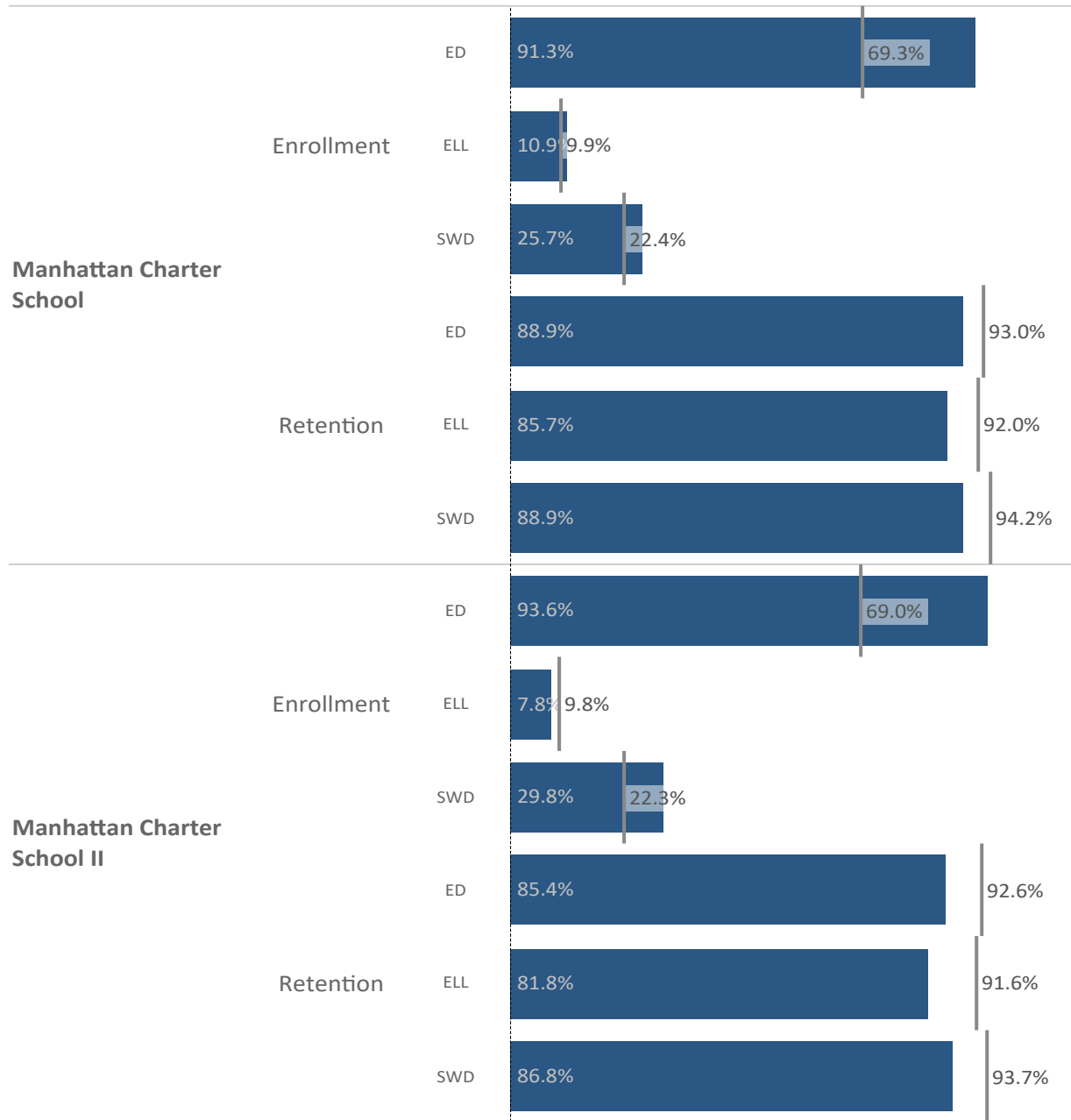
AGGREGATE PERFORMANCE OF STUDENTS WITH DISABILITIES AND ELLS FOR EDUCATION CORPORATION**



Ed. Corp. Enrollment Receiving Mandated Academic Services	115	119	110
Tested on State Exam	47	49	57
Ed. Corp. Percent Proficient on ELA Exam	29.8	36.7	35.1
Composite District Percent Proficient	11.1	20.6	16.1
Ed. Corp. ELL Enrollment	43	49	46
Tested on NYSESLAT Exam	37	46	46
Ed. Corp. Percent 'Commanding' or Making Progress on NYSESLAT	24.3	30.4	45.7

* For description of internal assessments, see section 1A.
**The academic outcome data about the performance of students receiving special education services and ELLs above is not tied to separate goals in a charter's formal Accountability Plan. The NYSESLAT, the New York State English as a Second Language Achievement Test, is a standardized state exam. "Making Progress" is defined as moving up at least one level of proficiency. Student scores fall into five categories/proficiency levels: Entering; Emerging; Transitioning; Expanding; and, Commanding.

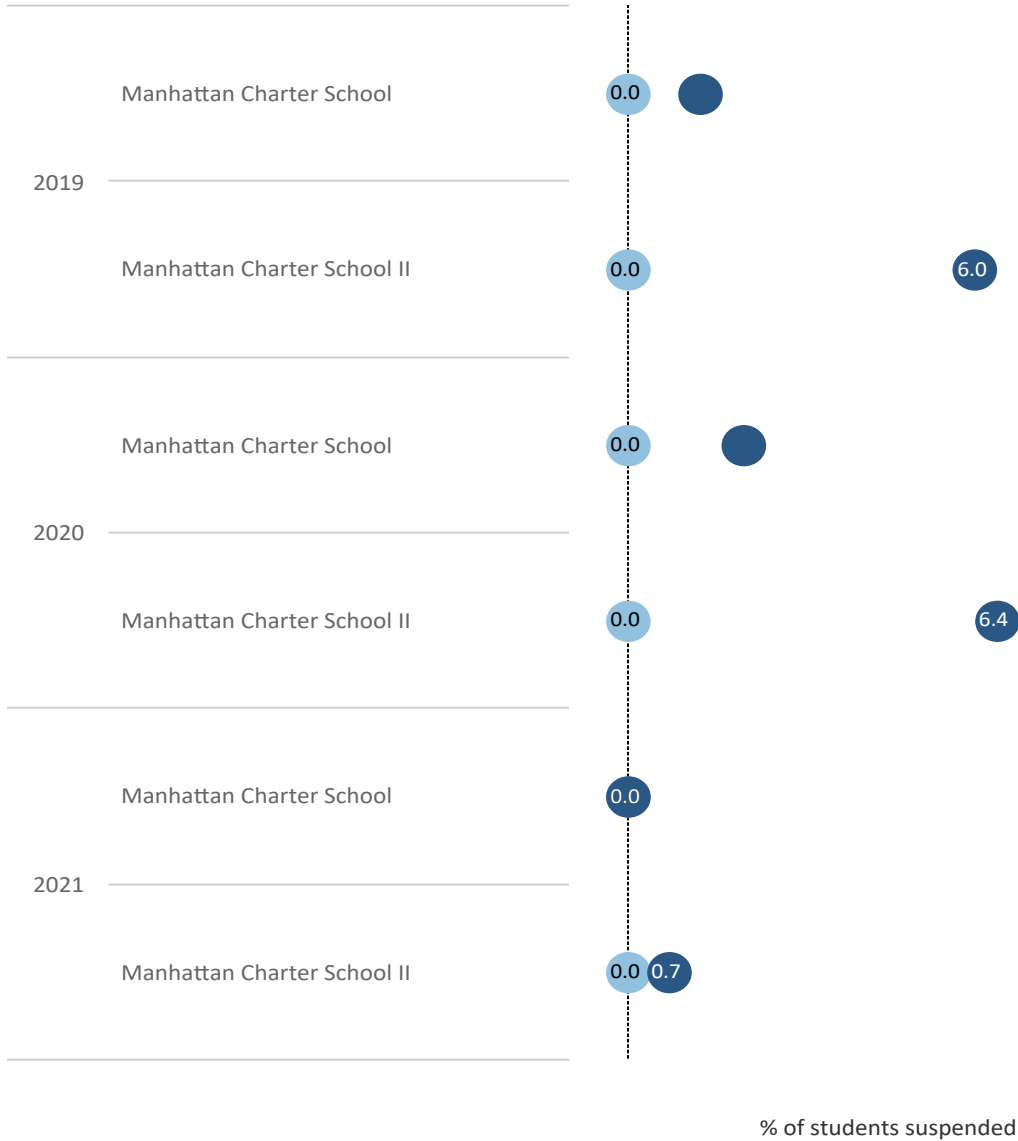
ENROLLMENT AND RETENTION TARGETS



The chart illustrates the **current enrollment and retention percentages** against the **enrollment and retention targets** for each operating charter in the education corporation. As required by Education Law § 2851(4)(e), a charter must include in its renewal application information regarding the efforts it has, and will, put in place to meet or exceed SUNY’s enrollment and retention targets for students with disabilities, ELLs, and FRPL students. This analysis is based on the most recent enrollment and retention data supplied to the Institute by the education corporation.



Suspensions: Manhattan Charter Schools's out of school suspension rate and in school suspension rate.



District data suitable for comparison are not available. The percentage rate shown here is calculated using the method employed by the NYCDOE: the total the number of students receiving an out of school suspension at any time during the school year is divided by the total enrollment, then multiplied by 100.

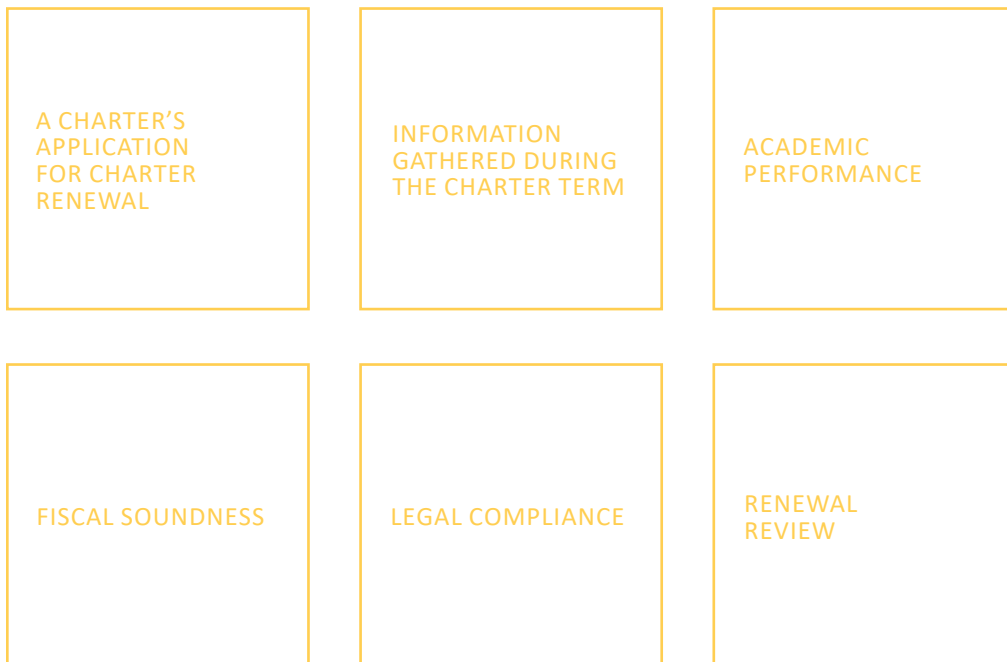
During the most recent school year, Manhattan Charter Schools (Ed Corp) expelled 0 students.

The sections below contain general information about the SUNY Trustees’ and Institute’s approach to renewal.

REPORT FORMAT

This report is the primary means by which the SUNY Charter Schools Institute (the “Institute”) transmits to the State University of New York Board of Trustees (the “SUNY Trustees”) its findings and recommendations regarding a charter’s Application for Charter Renewal, and more broadly, details the merits of a charter’s case for renewal. The Institute has created and issued this report pursuant to the ***Policies for the Renewal of Not-For-Profit Charter School Education Corporations and Charter Schools Authorized by the Board of Trustees of the State University of New York*** (the “SUNY Renewal Policies”).¹

THE INSTITUTE MAKES ALL RENEWAL RECOMMENDATIONS BASED ON



Most importantly, the Institute analyzes the charter’s record of academic performance and the extent to which it has met its academic Accountability Plan goals.

1. Revised September 4, 2013 and available on the [Institute’s website](#).

REPORT FORMAT

This renewal recommendation report compiles evidence using the *State University of New York Charter Renewal Benchmarks* (the “SUNY Renewal Benchmarks”),² which specify in detail what a successful charter school should be able to demonstrate at the time of the renewal review. The Institute uses the four interconnected renewal questions below for framing benchmark statements to determine if a charter has made an adequate case for renewal.

RENEWAL QUESTIONS



IS THE CHARTER AN ACADEMIC SUCCESS?

IS THE CHARTER AN EFFECTIVE, VIABLE ORGANIZATION?

IS THE CHARTER FISCALLY SOUND?

IF THE SUNY TRUSTEES RENEW THE EDUCATION CORPORATION'S AUTHORITY TO OPERATE THE CHARTER, ARE ITS PLANS FOR THE CHARTER REASONABLE, FEASIBLE, AND ACHIEVABLE?

This report contains appendices that provide additional statistical and organizationally related information including a statistical charter overview, copies of any school district comments on the Application for Charter Renewal, and the SUNY Fiscal Dashboard information for the charter. If applicable, the appendices also include additional information about the education corporation, its charters and student achievement of those charters.



Additional information about the SUNY renewal process and an overview of the requirements for renewal under the New York Charter Schools Act of 1998 (as amended, the “Act”) are available on the [Institute’s website](#).

2. Version 5.0, May 2012, are available on the [Institute’s website](#).



IS THE CHARTER AN ACADEMIC SUCCESS? THE INFORMATION BELOW HIGHLIGHTS THE INSTITUTE'S AND SUNY TRUSTEES' APPROACH TO ACCOUNTABILITY PLANS FOR EACH SUNY AUTHORIZED CHARTER.

At the beginning of the Accountability Period,³ the charter developed and adopted an Accountability Plan that set academic goals for performance in the key subjects of ELA and mathematics, as well as science and the federal Every Student Succeeds Act ("ESSA"). High school Accountability Plans also include goals for High School Graduation, College Preparation, and Social Studies. For each goal in the Accountability Plan, specific outcome measures define the level of performance necessary to meet that goal. The Institute examines results for all required Accountability Plan measures to determine goal attainment. The Act requires charters be held "accountable for meeting measurable student achievement results"⁴ and states the educational programs at a charter school must "meet or exceed the student performance standards adopted by the board of regents"⁵ for other public schools. SUNY's required accountability measures rest on performance as measured by statewide assessments. Historically, SUNY's required measures include measures that present schools':

ABSOLUTE PERFORMANCE, I.E., WHAT PERCENTAGE OF STUDENTS SCORE AT A CERTAIN PROFICIENCY ON STATE EXAMS?

COMPARATIVE PERFORMANCE, I.E., HOW DID THE CHARTER DO AS COMPARED TO SCHOOLS IN THE DISTRICT AND SCHOOLS THAT SERVE SIMILAR POPULATIONS OF ECONOMICALLY DISADVANTAGED STUDENTS?

GROWTH PERFORMANCE, I.E., HOW MUCH DID THE CHARTER GROW STUDENT PERFORMANCE AS COMPARED TO THE GROWTH OF SIMILARLY SITUATED STUDENTS?

Absolute, comparative, and growth achievement provide a basis for triangulating charter performance within each academic goal area. Furthermore, every SUNY authorized charter school may propose additional, mission aligned goals and measures of success when crafting its Accountability Plan. The final Accountability Plan adopted by the education corporation's board and approved by the Institute is included in the charter and frames the analysis of the charter's student achievement results.

The Institute consistently emphasizes comparative and growth performance over absolute measures in its analysis of goal attainment. Nevertheless, the Institute analyzes every measure included in a charter's Accountability Plan to determine its level of academic success, including the extent to which each charter has established and maintained a record of high performance and demonstrated progress toward meeting its academic Accountability Plan goals throughout the charter term. Whether or not a charter includes additional measures in its Accountability Plan, the Institute considers all available evidence of charter performance at the time of renewal.

3. Because the SUNY Trustees make a renewal decision before student achievement results for the final year of a charter term become available, the Accountability Period ends with the school year prior to the final year of the charter term. For a charter in a subsequent charter term, the Accountability Period covers the final year of the previous charter term and ends with the school year prior to the final year of the current charter term. In this renewal report, the Institute uses "charter term" and "Accountability Period" interchangeably.

4. Education Law § 2850(2)(f).

5. Education Law § 2854(1)(d).

State assessment data in ELA, mathematics, and science in 3rd- 8th grade form the basis of data required to analyze the required accountability measures for elementary and middle schools. These data were not available in 2019-20 following the state’s cancellation of all state exams during the start of the COVID-19 pandemic. Although schools participated in state assessments in ELA and mathematics in 2020-21, the participation rates that year were inconsistent. The resulting data is not sufficiently reliable or credible for cogent analyses of charter academic performance. In response, the Institute provided all SUNY authorized charter schools a framework for the analysis of norm-referenced and internally developed exam data. To every extent possible, the Institute attempted to maintain a consistent framework of examining absolute, comparative, and growth performance. During 2019-20 and 2020-21, charters reported data on a variety of norm-referenced and internally developed assessments to demonstrate student academic success. This renewal report contemplates charter performance during the pandemic through the lenses of absolute and growth performance on norm-referenced and internally developed ELA, mathematics, and science assessments along with high school completion and college readiness data.



Charter Schools Institute
The State University of New York