



# Entry 1 School Information and Cover Page

## (New schools that were not open for instruction for the 2018-19 school year are not required to complete or submit an annual report this year).

Created: 07/08/2019 • Last updated: 08/21/2019

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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 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, 2019**) or you may not be assigned the correct tasks.

### BASIC INFORMATION

**a. SCHOOL NAME** GLOBAL CONCEPTS CHARTER SCHOOL

(Select name from the drop down menu)

**a1. Popular School Name** (No response)  
(Optional)

**b. CHARTER AUTHORIZER (As of June 30th, 2019)** Regents Authorized Charter School

Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.

**c. DISTRICT / CSD OF LOCATION** Lackawanna

**d. DATE OF INITIAL CHARTER** 01/2002

**e. DATE FIRST OPENED FOR INSTRUCTION** 09/2002

**f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

MISSION STATEMENT

The mission of the Global Concepts Charter School is to provide a top quality educational program where students achieve high academic results; are geared towards higher education and career opportunities; become responsible, caring family and community members; are highly knowledgeable of the multicultural world they are part of; and possess the qualities and problem solving skills to collaborate peacefully in the community and worldwide.

**g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

KEY DESIGN ELEMENTS (Brief heading followed by a description of each Key Design Elements (KDE). KDEs are those general aspects of the school that are innovative or unique to the school’s mission and goals, are core to the school’s overall design, and are critical to its success. The design elements may include a specific content area focus; unique student populations to be served; specific educational programs or pedagogical approaches; unique calendar, schedule, or configurations of students and staff; and/or innovative organizational structures and systems.

Variable 1	The implementation of Math and ELA Benchmarks Assessment based on Common Core and Next Generation Learning Standards and Performance Indicators.
Variable 2	Required instructional infusion of reading strategies in Science and Social Studies units of study.
Variable 3	Intervention teams track students who are identified as “at risk” and/or are in need of receiving academic support from Reading Specialists, Math Intervention Specialists, and educationally related support services. Thus, ensuring that all students receive timely and targeted academic support.
Variable 4	Students participate in Reading and Writing Workshop in which students work at the instructional level best targeting their individual needs, so that authentic learning can take place through differentiated instruction to improve student performance.
Variable 5	The implementation of a curriculum that infuses components of Service Learning, Creative Problem Solving, Project Based and Experiential Learning.
Variable 6	: A commitment to teacher teaming, to promote collaborative approach to instructional planning and facilitate sharing of best practices among teachers.

Variable 7	A commitment and dedication to implementing a Distributive Leadership Model; wherein teachers drive the creation of curriculum and lead an implement best practices to enhance the school's climate and culture
Variable 8	Culinary arts program:. A professional chef teaches the daily hands on course, which provides a foundation in nutrition knowledge, food preparation, cooking techniques, hospitality, and a gateway to entry into a career in the culinary arts field.
Variable 9	(No response)
Variable 10	(No response)

**Need additional space for variables** No

**h. SCHOOL WEB ADDRESS (URL)** <https://www.globalccs.org>

**i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment)** 975

**j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment)** 975

**k. GRADES SERVED IN SCHOOL YEAR 2018-19 (does not include Pre-K program students)**

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
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**l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?** No

**FACILITIES INFORMATION**

**m. FACILITIES**

Will the school maintain or operate multiple sites in 2019-20?

	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 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	1001 Ridge Road Lackawanna NT,14218	716 8211903	Lackawanna	K 12	NO



**m1a. Please provide the contact information for Site 1.**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Tracy L. McGee			
Operational Leader	Tracy L. McGee			
Compliance Contact	Tracy L. McGee			
Complaint Contact	Tracy L. McGee			
DASA Coordinator	Mr. Aaron Robinson			
Phone Contact for After Hours Emergencies				

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

Private Space

**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 .**

**Site 1 Certificate of Occupancy (COO)**

<https://nysed.cso.reports.fluidreview.com/resp/100519632/yFPTXS6fVy/>

**Site 1 Fire Inspection Report**

<https://nysed.cso.reports.fluidreview.com/resp/100519632/nBjtmqxAKU/>

**CHARTER REVISIONS DURING THE 2018-19 SCHOOL YEAR**

n1. Were there any revisions to the school’s charter during the 2018-19 school year? (Please include approved or pending material and non-material charter revisions).

No

ATTESTATION

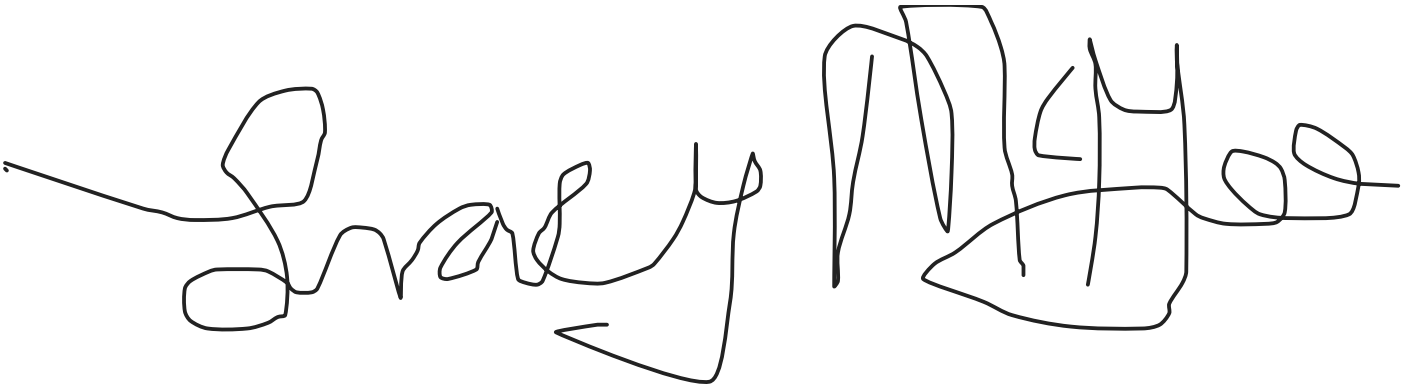
o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Tracy McGee
Position	CEO
Phone/Extension	
Email	

p. 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. Check **YES** if you agree and then use the mouse on your PC or the stylist on your mobile device to sign your name).

Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to read 'Tracy McGee', written in a cursive style.

**Signature, President of the Board of Trustees**

A handwritten signature in black ink, consisting of three distinct parts. The first part is a large, stylized capital letter 'D' with a horizontal line through it. The second part is a series of connected, wavy loops. The third part is a more complex, stylized capital letter 'J' or 'I' with a horizontal line through it.

**Date**

2019/07/10

**Thank you.**

The University of the State of New York  
 THE STATE EDUCATION DEPARTMENT  
 Office of Facilities Planning - Room 1060 Education Building Annex  
 Albany, New York 12234

**NONPUBLIC SCHOOL BUILDING FIRE SAFETY REPORT**

**(PLEASE PRINT)**

All buildings which are owned, operated, or leased by nonpublic schools must be inspected annually for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the New York State Uniform Fire Prevention and Building Code (NYSUFPBC).

School Name

610601 Concepts Charter

Facility/Building Name

Elementary

Street Address (NO PO Box Numbers)

2001 Ridge Road

City/Town/Village

Lackawanna

Zip Code

14218

Name of Municipality Responsible for Local Code Enforcement

Lackawanna

Nonpublic School BEDS Code

141900840044

**INSTRUCTIONS**

- Read the "Manual for New York State Nonpublic School Facility Fire Safety Inspections" prior to inspecting the facility.
- A separate report must be completed for each building and location.
- **Part I: General Information.** School officials must complete this section annually.
- **Part II-B Regulations of the Commissioner 155.25:** This section must be completed for schools with electrically operated partitions (Question 8, Non-Conformance Report Sheet) pursuant to the Fire Code and Property Maintenance Code of New York State.  
  
Questions 9-26 on the Non-Conformance Report Sheet must be completed for all schools.
- **Part III Certifications.** To be completed by individuals as indicated.
- This form must be kept on file at the school for three years and must be available for public review.
- **Submitting the Report:** The final submission package includes a total of five pages. After the inspection, sign the Certifications page (Part III, p.5), staple the pages together, and mail to the address above.

**Part I: General Information and Fire/Life Safety History**  
(to be completed annually)

1. Indicate the primary use of this facility: (check one box)

a) Student Instruction	<input checked="" type="checkbox"/>	b) Other Student Use (dormitory, dining hall, physical education building, etc.)	<input type="checkbox"/>
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2. Is there a fire sprinkler system in this facility? Yes ☒ No ☐

If yes, is the sprinkler alarm connected with the building alarm? Yes ☒ No ☐

3. Is there a fire hydrant system for facility protection? Yes ☒ No ☐  
If yes, indicate ownership of the system.

Public Owned ☐ School Owned ☐ Other ☐ (specify)

4. Indicate the ownership of this facility.

Leased ☐ Owned ☒ Other ☐ (specify)

5. What is the current gross square footage of this facility?  
(to the nearest whole ten feet)

			9	0	7	1	0
--	--	--	---	---	---	---	---

6. If this facility is used for instruction, complete (a) – (d); otherwise go to question #7.

a) Fire drills were held in accordance with Section 807 of State Education Law and Sections F405 and F408 of the New York State Fire Code. Yes ☒ No ☐

b) Average time to evacuate this facility:

	2
--	---

Minutes

0	0
---	---

Seconds

c) Arson and fire prevention instruction was provided in accordance with Section 808 of State Education Law; which requires every school in New York State to provide a minimum of 45 minutes of instructions in arson, fire prevention, injury prevention, and life safety during each month that school is in session.

Yes ☒ No ☐

d) Employee fire prevention, evacuation, and fire safety training was provided and Records maintained in accordance with Section F406 of the New York State Fire Code.

Yes ☒ No ☐

7. If the fire alarm was activated since the last annual fire inspection, was the fire department immediately notified?

Yes ☒ No ☐

8. Have there been any fires in this facility since the last annual fire inspection?

Yes \_\_\_\_\_ No X

If yes, indicate:

a) Number of fires

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b) Total number of injuries

--	--

c) Total cost of property damage

\$

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**Part II: Nonpublic School Fire Safety Non-Conformance Report Sheet**

School Name Global Concept Center

Building Name Elementary

Part II-B			Part II-B			Part II-B		
Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected
08A-2			120-2			19E-1		
08B-2			13A-2			19F-1		
08C-2			13B-2			19G-1		
08D-2			14A-2			19H-2		
08E-2			14B-2			20A-1		
09A-2			14C-2			20B-1		
09B-2			14D-1			20C-1		
09C-1			14E-1			21A-3		
09D-1			15A-2			22A-3		
09F-2			15B-1			22B-3		
09G-2			15C-2			22C-3		
10A-2			15D-2			23A-1		
10B-2			16A-2			23B-1		
			16B-2					
10C-1			16 C-2			23C-1		
10D-1			17A-3			23D-2		
11A-2			17B-2			24A-3		
11B-1			17C-2			25A-3		
11C-2			17D-2					
11D-2			17E-1					
11E-1			17F-3					
12A-1			17G-1					
12B-3			17H-2					
12C-2			17I-2					
12D-2			17J-1					
12E-1			17K-1					
12F-1			17L-1					
12G-1			18A-2					
12H-1			18B-2					
12I-1			18C-2					
12J-1			18D-2					
12K-1			19A-3					
12L-1			19B-2					
12M-1			19C-1					
12N-1			19D-1					

If any additional non-conformances are observed, check item 25A-3 and list the Code section below.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Inspector**  
The inspector has been provided with a copy of the previous year's school fire safety report:

Yes ☒ No ☐

All schools complete Section 8 only if the building has electrically-operated folding partitions.

Inspection:

Fire Safety Inspector:

Name William Tojek

Date 11-14-2018

Registry #



**Part III: Nonpublic School Certifications**

**Section III-A. Fire Inspector**

The individual noted below inspected this building on 11-14-2018 (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 434.5(a)(2).

Name: William Tojek

Telephone #: [REDACTED]

Title: FIRE MARSHAL

Registry # [REDACTED]

(as designated by the NYS Fire Administrator)

Signature: William Tojek

**Section III-B. Building Administrator or Designee**

The individual noted below certifies that this building was inspected as indicated in Section III-A above.

Name: \_\_\_\_\_

Telephone #: ( ) \_\_\_\_\_

Title: \_\_\_\_\_

**Section III-C. School Administrator, Director, or Headmaster**

I hereby submit this fire inspection report on behalf of the Board of Trustees and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. For any uncorrected nonconformances that appear on this report, the Board of Trustees, at the meeting held pursuant to Section 807-a of New York State Education Law, adopted a written plan of correction for those nonconformances, and such plan is available for public inspection.

Name: Jerry L. McBee

Telephone #: [REDACTED]

Title: CEO

Signature Jerry L. McBee

**Section III-D. Local Municipal Code Enforcement Official**

The nonpublic school official shall enter the name and telephone number of the local municipal code enforcement official having jurisdiction over this facility, and the name of the municipality where this nonpublic school facility is sited.

Name: William Tojek

Telephone #: [REDACTED]

City/Town/Village: LALKAHANNA



August 2014

Nov 2018

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT  
Office of Facilities Planning - Room 1060 Education Building Annex  
Albany, New York 12234

**NONPUBLIC SCHOOL BUILDING FIRE SAFETY REPORT**

**(PLEASE PRINT)**

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**School Name**

GLOBAL CONCEPTS

**Facility/Building Name**

FINE ARTS

**Street Address (NO PO Box Numbers)**

168 ROLAND

**City/Town/Village**

**Zip Code**

LACKAWANNA 14218

**Name of Municipality Responsible for Local Code Enforcement**

LACKAWANNA

**Nonpublic School EEDS Code**

141800860044

**INSTRUCTIONS**

- Read the "Manual for New York State Nonpublic School Facility Fire Safety Inspections" prior to inspecting the facility.
- A separate report must be completed for each building and location.
- **Part I: General Information.** School officials must complete this section annually.
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Questions 9-26 on the Non-Conformance Report Sheet must be completed for all schools.
- **Part III Certifications.** To be completed by individuals as indicated.
- This form must be kept on file at the school for three years and must be available for public review.
- **Submitting the Report:** The final submission package includes a total of five pages. After the inspection, sign the Certifications page (Part III, p.5), staple the pages together, and mail to the address above.

Part I: General Information and Fire/Life Safety History  
(to be completed annually)

1. Indicate the primary use of this facility: (check one box)

a) Student Instruction	<input checked="" type="checkbox"/>	b) Other Student Use (dormitory, dining hall, physical education building, etc.)	<input type="checkbox"/>
------------------------	-------------------------------------	--	--------------------------

2. Is there a fire sprinkler system in this facility?

Yes \_\_\_\_\_ No X

**If yes, is the sprinkler alarm connected with the building alarm?**

Yes \_\_\_\_\_ No \_\_\_\_\_

3. Is there a fire hydrant system for facility protection?

Yes X No

If yes, indicate ownership of the system.

Public Owned X

School Owned\_\_\_\_\_

Other \_\_\_\_\_ (specify)

4. Indicate the ownership of this facility.

Leased \_\_\_\_\_

Owned X

Other \_\_\_\_\_ (specify)

5. What is the current gross square footage of this facility?  
(to the nearest whole ten feet)

				7	5	5	0
--	--	--	--	---	---	---	---

6. If this facility is used for instruction, complete (a) – (d); otherwise go to question #7.

a) Fire drills were held in accordance with Section 807 of State Education Law and Sections F405 and F408 of the New York State Fire Code.

Yes X No   

b) Average time to evacuate this facility:

00
----

5	3
---	---

## Minutes

## Seconds

c) Arson and fire prevention instruction was provided in accordance with Section 808 of State Education Law; which requires every school in New York State to provide a minimum of 45 minutes of instructions in arson, fire prevention, injury prevention, and life safety during each month that school is in session.

Yes\_\_\_\_\_ No\_\_\_\_\_

d) Employee fire prevention, evacuation, and fire safety training was provided and Records maintained in accordance with Section F406 of the New York State Fire Code.

Yes X No     

7. If the fire alarm was activated since the last annual fire inspection, was the fire department immediately notified?

Yes \_\_\_\_\_ No ☒

8. Have there been any fires in this facility since the last annual fire inspection?

Yes \_\_\_\_\_

No X

If yes, indicate:

a) Number of fires

--	--

b) Total number of injuries

--	--

c) Total cost of property damage

\$

--	--	--	--	--	--	--	--	--

**Part II: Nonpublic School Fire Safety Non-Conformance Report Sheet**

School Name Gloria Convent Charter Building Name Fin. Arts

Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected
08A-2			120-2			19E-1		
08B-2			13A-2			19F-1		
08C-2			13B-2			19G-1		
08D-2			14A-2			19H-2		
08E-2			14B-2			20A-1		
09A-2			14C-2			20B-1		
09B-2			14D-1			20C-1		
09C-1			14E-1			21A-3		
09D-1			15A-2			22A-3		
09F-2			15B-1			22B-3		
09G-2			15C-2			22C-3		
10A-2			15D-2			23A-1		
10B-2			16A-2			23B-1		
			16B-2					
10C-1			16 C-2			23C-1		
10D-1			17A-3			23D-2		
11A-2			17B-2			24A-3		
11B-1			17C-2			25A-3		
11C-2			17D-2					
11D-2			17E-1					
11E-1			17F-3					
12A-1			17G-1					
12B-3			17H-2					
12C-2			17I-2					
12D-2			17J-1					
12E-1			17K-1					
12F-1			17L-1					
12G-1			18A-2					
12H-1			18B-2					
12I-1			18C-2					
12J-1			18D-2					
12K-1			19A-3					
12L-1			19B-2					
12M-1			19C-1					
12N-1			19D-1					

If any additional non-conformances are observed, check item 25A-3 and list the Code section below.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Inspector**  
The inspector has been provided with a copy of the previous year's school fire safety report:

Yes ☒ No ☐

All schools complete Section B only if the building has electrically-operated folding partitions.

**Inspection:**

Fire Safety Inspector:

Name William Tork

Date 11-14-2018

Registry # [REDACTED]

**Part III - Nonpublic School Certifications**

**Section III-A. Fire Inspector**

The individual noted below inspected this building on 11-14-20R (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 434.5(a)(2).

Name: William TOJEK

Telephone #: 

Title: FIRE MARSHAL

Registry # 

(as designated by the NYS Fire Administrator)

Signature: William Tojek

**Section III-B. Building Administrator or Designee**

The individual noted below certifies that this building was inspected as indicated in Section III-A above.

Name: \_\_\_\_\_

Telephone #: ( ) \_\_\_\_\_

Title: \_\_\_\_\_

**Section III-C. School Administrator, Director, or Headmaster**

I hereby submit this fire inspection report on behalf of the Board of Trustees and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. For any uncorrected nonconformances that appear on this report, the Board of Trustees, at the meeting held pursuant to Section 807-a of New York State Education Law, adopted a written plan of correction for those nonconformances, and such plan is available for public inspection.

Name: Jay L. Miller

Telephone #: 

Title: CEO

Signature: Jay L. Miller

**Section III-D. Local Municipal Code Enforcement Official**

The nonpublic school official shall enter the name and telephone number of the local municipal code enforcement official having jurisdiction over this facility, and the name of the municipality where this nonpublic school facility is sited.

Name: William TOJEK

Telephone #: 

City/Town/Village: LACKAWANNA

~~August 2014~~  
Nov 2018

The University of the State of New York  
THE STATE EDUCATION DEPARTMENT  
Office of Facilities Planning - Room 1060 Education Building Annex  
Albany, New York 12234

**NONPUBLIC SCHOOL BUILDING FIRE SAFETY REPORT**

**(PLEASE PRINT)**

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**School Name**

G I O B A L C O N C E P T S C H A R T E R

**Facility/Building Name**

H I G H S C H O O L

**Street Address (No PO Box Numbers)**

3 0 J O H N S O N S T

**City/Town/Village**

**Zip Code**

L A C K A W A N N A 1 4 2 1 8

**Name of Municipality Responsible for Local Code Enforcement**

L A C K A W A N N A

**Nonpublic School BEDS Code**

1 4 1 8 0 0 8 6 0 0 4 4

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Questions 9-26 on the Non-Conformance Report Sheet must be completed for all schools.

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Part I: General Information and Fire/Life Safety History  
(to be completed annually)

1. Indicate the primary use of this facility: (check one box)

a) Student Instruction	<input checked="" type="checkbox"/>	b) Other Student Use (dormitory, dining hall, physical education building, etc.)	<input type="checkbox"/>
------------------------	-------------------------------------	--	--------------------------

2. Is there a fire sprinkler system in this facility? Yes \_\_\_\_\_ No ☒

If yes, is the sprinkler alarm connected with the building alarm? Yes\_\_\_\_\_ No\_\_\_\_\_

3. Is there a fire hydrant system for facility protection? Yes X No       
If yes, indicate ownership of the system.

Public Owned X School Owned \_\_\_\_\_ Other \_\_\_\_\_ (specify) \_\_\_\_\_

4. Indicate the ownership of this facility.

Leased \_\_\_\_\_ Owned X Other \_\_\_\_\_ (specify) \_\_\_\_\_

5. What is the current gross square footage of this facility?  
(to the nearest whole ten feet)

			4	0	4	3	0
--	--	--	---	---	---	---	---

6. If this facility is used for instruction, complete (a) – (d); otherwise go to question #7.

- a) Fire drills were held in accordance with Section 807 of State Education Law and Sections F405 and F408 of the New York State Fire Code. Yes X No

- b) Average time to evacuate this facility:

0	1	3	5
Minutes		Seconds	

- c) Arson and fire prevention instruction was provided in accordance with Section 808 of State Education Law; which requires every school in New York State to provide a minimum of 45 minutes of instructions in arson, fire prevention, injury prevention, and life safety during each month that school is in session.

Yes \_\_\_\_\_ No \_\_\_\_\_

- d) Employee fire prevention, evacuation, and fire safety training was provided and Records maintained in accordance with Section F406 of the New York State Fire Code.

Yes X No

7. If the fire alarm was activated since the last annual fire inspection, was the fire department immediately notified?

Yes X No

8. Have there been any fires in this facility since the last annual fire inspection?

Yes \_\_\_\_\_

No ~~X~~

If yes, indicate:

a) Number of fires

--	--

b) Total number of injuries

--	--

c) Total cost of property damage

\$

--	--	--	--	--	--	--	--	--



**Part II - Nonpublic School Fire Safety Non-Conformance Report Sheet**

School Name Global concepts charter

Building Name High school

Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected
08A-2			120-2			19E-1		
08B-2			13A-2			19F-1		
08C-2			13B-2			19G-1		
08D-2			14A-2			19H-2		
08E-2			14B-2			20A-1		
09A-2			14C-2			20B-1		
09B-2			14D-1			20C-1		
09C-1			14E-1			21A-3		
09D-1			15A-2			22A-3		
09F-2			15B-1			22B-3		
09G-2			15C-2			22C-3		
10A-2			15D-2			23A-1		
10B-2			16A-2			23B-1		
10C-1			16B-2					
10D-1			16C-2			23C-1		
11A-2			17A-3			23D-2		
11B-1			17B-2			24A-3		
11C-2			17C-2			25A-3		
11D-2			17D-2					
11E-1			17E-1					
12A-1			17F-3					
12B-3			17G-1					
12C-2			17H-2					
12D-2			17I-2					
12E-1			17J-1					
12F-1			17K-1					
12G-1			17L-1					
12H-1			18A-2					
12I-1			18B-2					
12J-1			18C-2					
12K-1			18D-2					
12L-1			19A-3					
12M-1			19B-2					
12N-1			19C-1					
			19D-1					

If any additional non-conformances are observed, check item 25A-3 and list the Code section below.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Inspector**  
The Inspector has been provided with a copy of the previous year's school fire safety report:

Yes ☒ No ☐

*All schools complete Section 18 only if the building has electrically-operated folding partitions.*

**Inspection:**

Fire Safety Inspector:

Name William TOTEH

Date 11-14-2019

Registry # [REDACTED]

**Part III: Nonpublic School Certifications**

**Section III-A. Fire Inspector**

The individual noted below inspected this building on 11-14-2018 (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 434.5(a)(2).

Name: William Tosek

Telephone #: [REDACTED]

Title: Fire Marshal

Registry # [REDACTED]

(as designated by the NYS Fire Administrator)

Signature: William Tosek

**Section III-B. Building Administrator or Designee**

The individual noted below certifies that this building was inspected as indicated in Section III-A above.

Name: Riz Mastromatteo

Telephone #: 716 939-2554

Title: Principal

**Section III-C. School Administrator, Director, or Headmaster**

I hereby submit this fire inspection report on behalf of the Board of Trustees and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. For any uncorrected nonconformances that appear on this report, the Board of Trustees, at the meeting held pursuant to Section 807-a of New York State Education Law, adopted a written plan of correction for those nonconformances, and such plan is available for public inspection.

Name: Tracy L. McFee

Telephone #: [REDACTED]

Title: CEO

Signature: Tracy L. McFee

**Section III-D. Local Municipal Code Enforcement Official**

The nonpublic school official shall enter the name and telephone number of the local municipal code enforcement official having jurisdiction over this facility, and the name of the municipality where this nonpublic school facility is sited.

Name: William Tosek

Telephone #: [REDACTED]

City/Town/Village: LACKAWANNA

# CITY OF LACKAWANNA




## CERTIFICATE OF OCCUPANCY

AS PRESCRIBED IN CHAPTER 75  
§75.7(A)  
OF THE CITY OF LACKAWANNA  
MUNICIPAL CODE

OWNER: GLOBAL CONCEPTS CHARTER SCHOOL  
ADDRESS: 168-176 ROLAND AVE  
SBL #: [REDACTED]  
CERTIFICATE [REDACTED]  
DATE OF CERTIFICATE ISSUED: AUGUST 28, 2014

OCCUPANCY CLASSIFICATION: AS IN ACCORDANCE WITH  
THE NEW YORK STATE UNIFORM CODE BC302.1  
A-1

MEETS THE PROVISIONS OF CHAPTER 75  
§75.7(B)

  
\_\_\_\_\_  
JOSEPH GEYER  
CODE ENFORCEMENT OFFICER  
AUGUST 28, 2014

# CITY OF LACKAWANNA



## CERTIFICATE OF OCCUPANCY

AS PRESCRIBED IN CHAPTER 75  
§75.7(A)  
OF THE CITY OF LACKAWANNA  
MUNICIPAL CODE

OWNER: NEXGEN DEVELOPMENT, LLC.  
ADDRESS: 30 JOHNSON STREET  
SBL #: [REDACTED]  
PERMIT #: [REDACTED]  
DATE OF PERMIT ISSUED: JANUARY 29, 2010  
AREA OF STRUCTURE: GYMNASIUM  
OCCUPANCY CLASSIFICATION: E  
SPRINKLER SYSTEM: NO  
CONDITIONS: NONE

MEETS THE PROVISIONS OF CHAPTER 75  
§75.7(B)

A handwritten signature in black ink, likely belonging to Joseph Geyer.

JOSEPH GEYER  
CODE ENFORCEMENT OFFICER  
AUGUST 20, 2010

# CITY OF LACKAWANNA



## CERTIFICATE OF OCCUPANCY


As prescribed in Chapter 75  
§75-22 (B) (4)  
Of The City of Lackawanna  
Municipal Code

The Address Described As  
**1001 Ridge Road**

This certifies that the building located at premises indicated  
above, conforms substantially to the approved plans and  
Specifications hereto filed with the City of Lackawanna  
Pursuant to which building permit issued, and conforms to all  
Requirements of the applicable provisions of the law. The  
occupancy for which this certifies is issued.

Charter School  
Phase III  
Gymnasium and classroom(s)  
Addition

As Issued This Date  
November 20, 2007

  
\_\_\_\_\_  
Joseph Geyer  
Code Enforcement Officer

Re-issue 8-3-14 / JG



# Entry 2 NYS School Report Card Link

Last updated: 07/08/2019

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## GLOBAL CONCEPTS CHARTER SCHOOL

**1. CHARTER AUTHORIZER (As of June 30th, 2019)** REGENTS Authorized Charter School

(For technical reasons, please re select authorizer name from the drop down menu).

**2. NEW YORK STATE REPORT CARD** <https://data.nysed.gov/reportcard.php>

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

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



# Entry 3 Progress Toward Goals

Last updated: 10/28/2019

## PROGRESS TOWARD CHARTER GOALS

**Board of Regents authorized and NYCDOE 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 by November 1st.

### 1. ACADEMIC STUDENT PERFORMANCE GOALS

If performance data is not available by August 1st, please state this in the last column and update by November 1st.

#### 2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal Met or Not Met	Indicate if data is not available. If/when available, Describe Efforts School Will Take If Goal Is Not Met
Academic Goal 1	Each year, student literacy rates, as determined by STAR baseline data will show incremental gains of 2% from September June 30th in grades K 10.	By using STAR baseline data from the start of the school year to the end thereof.	Met	All data is available in house
Academ	Annually, Global Concepts Charter School will make progress in closing	This goal will be measured by using		<p>NYSED's High school Report Cards are not available at this time.</p> <p>Data driven instructional teams have been established and will use data to perform gap analysis on prior 3 12 state assessments. Based on the data collected, teachers will use it to revise their curricula, and or pedagogical methods/ approaches .</p>

ic Goal 2	any achievement gap between GCCS assessments and the State average.	New York State Assessment scores 3 12	Not Met	<p>Professional Learning Communities have been established, and these teams will share best practices on how to close the achievement gap with their colleagues' grades 3 12.</p> <p>Additional, targeted and timely academic intervention services will be provided to all struggling students, and all AIS will be closely monitored for student growth.</p>
Academ ic Goal 3	At least 80% of students from each grade level cohort are on track to graduate within four years of entering grade 9, as measured by credit accrual rates.	This goal is measured by credit accrual rates and the percentage of High School Graduation rates.	Met	NYSED's High school Report Cards are not available at this time.
Academ ic Goal 4	GCCS will have 80% of its families participate in at least one academic or social event per year, as evidenced by attendance logs compiled from Parent Portfolio sessions and from each of the after school events.	This goal will be measured by monitoring and tracking parent participation through parent engagement/ participation logs.	Met	All data is available in house
Academ ic Goal 5				
Academ ic Goal 6				
Academ ic Goal 7				



Academ ic Goal 8				
Academ ic Goal 9				
Academ ic Goal 10				

**2. Do have more academic goals to add?**      No

**3. Do have more academic goals to add?**      No

**4. ORGANIZATIONAL GOALS**

**2018-19 Progress Toward Attainment of Organizational Goals**

	Organizational Goal	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
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**

2018-19 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add? No

Thank you.



# Entry 4 Expenditures per Child

Created: 07/10/2019 • Last updated: 07/29/2019

## GLOBAL CONCEPTS CHARTER SCHOOLSection Heading

### Financial Information

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

### 1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2018-19 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

**Note:** *The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil*

**calculations:** [Audit Guide](#) available within the portal or on the NYSED website at: <http://www.p12.nysed.gov/psc/regentsoversightplan/otherdocuments/auditguide2018.pdf>.

Line 1: Total Expenditures	13282067
Line 2: Year End FTE student enrollment	944
Line 3: Divide Line 1 by Line 2	14070

## 2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2018 19 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel whose role is to directly support the instructional program.

### Notes:

***The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:***

***<http://www.p12.nysed.gov/psc/AuditGuide.html>.***

**Employee benefit costs or expenditures should not be reported in the above calculations.**

Line 1: Relevant Personnel Services Cost (Row)	1189340
Line 2: Management and General Cost (Column)	930596
Line 3: Sum of Line 1 and Line 2	2119936
Line 5: Divide Line 3 by the Year End FTE student enrollment	2246

***Thank you.***

**GLOBAL CONCEPTS CHARTER SCHOOL**

**SINGLE AUDIT REPORTING PACKAGE**

**JUNE 30, 2019**

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June 30, 2019

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## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
Global Concepts Charter School

We have audited the accompanying balance sheets of Global Concepts Charter School (the School) as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2019 and 2018, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



## **Additional Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying additional information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying additional information including the schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such 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 23, 2019 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



October 23, 2019

GLOBAL CONCEPTS CHARTER SCHOOL

**Balance Sheets**

June 30,	2019	2018
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 7,719,350	\$ 7,905,799
Receivables, net (Note 2)	1,086,165	655,796
Prepaid expenses	145,555	60,835
Investments	3,420,574	2,624,348
	<u>12,371,644</u>	<u>11,246,778</u>
Property and equipment, net (Note 3)	9,581,565	9,922,523
Cash held in trust (Note 4)	<u>901,692</u>	<u>1,060,567</u>
	<u>\$ 22,854,901</u>	<u>\$ 22,229,868</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 6)	\$ 231,384	\$ 166,392
Accounts payable and accrued expenses	1,236,829	1,566,519
	<u>1,468,213</u>	<u>1,732,911</u>
Long-term debt (Note 6)	6,365,251	6,505,041
<b>Net assets:</b>		
Without donor restrictions	<u>15,021,437</u>	<u>13,991,916</u>
	<u>\$ 22,854,901</u>	<u>\$ 22,229,868</u>

See accompanying notes.

GLOBAL CONCEPTS CHARTER SCHOOL

**Statements of Activities**

For the years ended June 30,	2019	2018
<b>Support and revenue:</b>		
Enrollment fees:		
Revenue - resident student enrollment	\$ 12,485,934	\$ 12,045,686
Revenue - students with disabilities	488,482	584,448
Revenue - additional state aid	258,686	-
Federal grants	1,289,009	1,193,962
State grants	11,262	11,630
Food service	47,693	53,845
Other income	208,425	123,322
<b>Total support and revenue</b>	<b>14,789,491</b>	<b>14,012,893</b>
<b>Expenses:</b>		
Program expenses:		
Regular education	8,665,428	7,895,820
Special education	957,480	840,075
Other programs	1,563,800	1,520,399
Total program expenses	<b>11,186,708</b>	10,256,294
Supporting services:		
Management and general	2,573,262	2,048,735
<b>Total expenses</b>	<b>13,759,970</b>	<b>12,305,029</b>
<b>Change in net assets</b>	<b>1,029,521</b>	<b>1,707,864</b>
Net assets - beginning	<b>13,991,916</b>	12,284,052
Net assets - ending	<b>\$ 15,021,437</b>	\$ 13,991,916

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2019

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	17.8	\$ -	\$ -	\$ -	\$ 985,450	\$ 985,450
Instructional personnel	124.5	4,857,851	434,262	-	-	5,292,113
Non-instructional personnel	10.3	-	-	264,178	-	264,178
	152.6	\$ 4,857,851	\$ 434,262	\$ 264,178	\$ 985,450	\$ 6,541,741
Salaries		\$ 4,857,851	\$ 434,262	\$ 264,178	\$ 985,450	\$ 6,541,741
Fringe benefits and payroll taxes		1,313,693	117,061	71,213	265,642	1,767,609
Retirement		507,060	45,328	27,575	102,860	682,823
Professional fees		-	-	-	139,147	139,147
Consulting services		42,002	170,563	-	26,096	238,661
Occupancy		21,625	2,883	1,442	2,884	28,834
Repairs and maintenance		-	-	-	264,946	264,946
Insurance		92,777	12,370	6,185	12,370	123,702
Utilities		140,140	18,685	9,343	18,685	186,853
Supplies and materials		165,697	-	-	-	165,697
Fieldtrips		34,113	-	-	-	34,113
Transportation		-	-	571,875	-	571,875
Staff development		101,892	-	-	-	101,892
Marketing		34,968	-	-	2,583	37,551
Technology		123,160	-	-	-	123,160
Food service		-	-	464,138	-	464,138
Student services		7,509	-	-	-	7,509
Student testing and assessments		44,164	-	-	-	44,164
Office expense		155,420	20,723	10,361	82,808	269,312
Athletics		-	-	53,841	-	53,841
Bond interest expense		555,224	74,030	37,015	74,030	740,299
Bad debts		-	-	-	450,000	450,000
Other expense		6,321	-	15,847	84,186	106,354
		8,203,616	895,905	1,533,013	2,511,687	13,144,221
Depreciation		461,812	61,575	30,787	61,575	615,749
Total		\$ 8,665,428	\$ 957,480	\$ 1,563,800	\$ 2,573,262	\$ 13,759,970

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2018

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	22.8	\$ -	\$ -	\$ -	\$ 713,974	\$ 713,974
Instructional personnel	106.1	4,624,832	366,769	-	-	4,991,601
Non-instructional personnel	14.5	-	-	261,306	-	261,306
	143.4	\$ 4,624,832	\$ 366,769	\$ 261,306	\$ 713,974	\$ 5,966,881
Salaries		\$ 4,624,832	\$ 366,769	\$ 261,306	\$ 713,974	\$ 5,966,881
Fringe benefits and payroll taxes		1,179,157	100,712	71,753	287,844	1,639,466
Retirement		359,094	30,696	21,870	87,734	499,394
Professional fees		-	-	-	277,129	277,129
Consulting services		45,600	188,163	6,132	-	239,895
Occupancy		-	-	-	8,774	8,774
Repairs and maintenance		-	-	-	227,980	227,980
Insurance		79,824	10,643	5,322	10,643	106,432
Utilities		135,475	18,063	9,032	18,063	180,633
Supplies and materials		269,453	-	-	-	269,453
Fielddtrips		29,118	-	-	-	29,118
Transportation		-	-	560,083	-	560,083
Staff development		91,488	-	-	-	91,488
Marketing		-	-	-	35,446	35,446
Technology		105,216	-	-	-	105,216
Food service		-	-	439,138	-	439,138
Student services		-	-	29,573	-	29,573
Student testing and assessments		38,842	-	-	-	38,842
Office expense		134,413	17,922	8,961	91,954	253,250
Athletics		-	-	53,675	-	53,675
Bond interest expense		345,303	46,040	23,020	46,041	460,404
Bad debts		-	-	-	75,000	75,000
Other expense		-	-	-	107,086	107,086
		7,437,815	779,008	1,489,865	1,987,668	11,694,356
Depreciation		458,005	61,067	30,534	61,067	610,673
Total		\$ 7,895,820	\$ 840,075	\$ 1,520,399	\$ 2,048,735	\$ 12,305,029

See accompanying notes.

**Statements of Cash Flows**

For the years ended June 30,	2019	2018
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 12,472,748	\$ 12,750,030
Cash received from federal and state grants	1,180,256	1,180,844
Cash received from other sources	256,118	177,167
Payments to employees for services and benefits	(9,499,664)	(8,114,173)
Payments to vendors and suppliers	(3,004,732)	(3,026,954)
Interest paid	(351,054)	(463,138)
<b>Net operating activities</b>	<b>1,053,672</b>	<b>2,503,776</b>
<b>Investing activities:</b>		
Purchases of investments	(796,226)	(548,058)
Property and equipment expenditures	(112,209)	(600,795)
Deposits to (withdrawals from) cash held in trust	158,875	(11,056)
<b>Net investing activities</b>	<b>(749,560)</b>	<b>(1,159,909)</b>
<b>Financing activities</b>		
Principal repayments on long-term debt	(7,103,235)	(156,392)
Proceeds from long-term debt	6,612,674	-
<b>Net financing activities</b>	<b>(490,561)</b>	<b>(156,392)</b>
<b>Net change in cash and cash equivalents</b>	<b>(186,449)</b>	<b>1,187,475</b>
Cash and cash equivalents - beginning	7,905,799	6,718,324
Cash and cash equivalents - ending	\$ 7,719,350	\$ 7,905,799



## Notes to Financial Statements

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### 1. Summary of Significant Accounting Policies:

#### Organization and Purpose:

Global Concepts Charter School (the School), established in 2002, operates a charter school in the City of Lackawanna, New York pursuant to its Charter Agreement with the Education Department of the State of New York. The School currently offers classes from kindergarten through grade 12. The School has been chartered through 2021, after which time the charter may be renewed, upon application.

The School seeks to provide a top-quality educational program where students achieve high academic results; are geared towards higher education and career opportunities; become responsible, caring, family and community members; are highly knowledgeable of the multicultural world they are a part of; and possess the qualities and problem solving skills to collaborate peacefully in the community and worldwide.

#### Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 23, 2019, the date the financial statements were available to be issued.

#### Cash and Cash Equivalents:

The School includes all highly liquid investments with short-term maturities in cash and cash equivalents. Cash and cash equivalents in financial institutions potentially subjects the School to concentrations of credit risk, since it may exceed insured limits at various times throughout the year. The School maintains a minimum of \$75,000 in reserve funds to pay legal and audit expenses that would be associated with dissolution should it occur.

#### Receivables:

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debts expense and a credit to the allowance for doubtful accounts based on its assessment of the current status of individual accounts and historical trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance and a credit to receivables.

#### Investments:

Investments are comprised of certificates of deposits and marketable securities with maturity dates within one year and are stated at cost, which approximate fair value.

#### Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided using the straight-line method over estimated useful asset lives. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

#### Cash Held in Trust:

Certain cash (primarily money market funds) is held in trust pursuant to security and guarantee agreements related to long-term debt.

#### Enrollment Fees:

The School is reimbursed based on the approved operating expense per pupil of the public school district in which the student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full-time equivalent enrollment of the students in the School residing in the district. The School's enrollment fees are received primarily from the Boards of Education of the Lackawanna City School District and the City of Buffalo School District.

The City of Buffalo School District adjusted the enrollment fee calculation for students with disabilities for the year ended June 30, 2019. It has not been determined if this change will affect special education fees the City of Buffalo School District paid to the School for previous years.

In June 2019, all New York State charter schools serving students in the fiscal 2019 school year received additional state aid. The additional aid received by each school was based on the number of students served and was paid directly from the New York State Department of Education. Additional aid totaling \$258,686 is included as enrollment fees revenue on the accompanying statements of activities for the year ended June 30, 2019. No additional state aid was received for the year ended June 30, 2018.

### Grants:

The School is the recipient of awards and reimbursements from federal, state and local sources. The awards and reimbursements are subject to various compliance and financial audits by the funding sources. Management believes no significant adjustments to recognized amounts are necessary.

The School records grant awards accounted for as exchange transactions as deferred revenue until related services are performed.

### Income Taxes:

The School is a 501(c)(3) organization exempt from taxation under §501(a) of the Internal Revenue Code.

### Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

### Functional Expense Allocation:

The financial statements report certain categories of expenses that are attributable to program and supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. These costs include fringe benefits, payroll taxes, and retirement expenses, which have been allocated based on personnel costs, and utilities, insurance, office expense, interest and depreciation expense, which have been allocated based on management's estimate of program benefit.

### Reclassifications:

The 2018 financial statements have been reclassified to conform to the presentation adopted in 2019.

### 2. Receivables:

	2019	2018
Grants	\$ 436,019	\$ 315,837
Enrollment fees	1,150,146	489,959
	1,586,165	805,796
Less allowance for doubtful accounts	500,000	150,000
	\$ 1,086,165	\$ 655,796

As of June 30, 2019, the School has approximately \$920,000 of enrollment fees receivables from one school district. The School has included in the allowance for doubtful accounts approximately 50% of the outstanding receivables balance due to proof the residency matters the School is attempting to resolve with the district.

### 3. Property and Equipment:

	2019	2018
Land	\$ 597,297	\$ 597,297
Building	5,135,153	5,135,153
Building improvements	7,921,216	7,887,151
Computer and office equipment	1,762,280	1,693,622
Furniture and fixtures	653,098	649,218
Musical instruments	65,085	59,479
Construction in progress	162,582	-
	16,296,711	16,021,920
Less accumulated depreciation	6,715,146	6,099,397
	\$ 9,581,565	\$ 9,922,523

Construction in progress at June 30, 2019 includes costs incurred in connection with various exterior renovation projects. The projects are estimated to cost \$997,000 and be completed in the Spring of 2020.

### 4. Investments Held in Trust:

The following accounts are held by a bank trustee in compliance with the issuance of Series 2007 Bonds (through October 2018) and Series 2018 bonds (Note 6).

	2019	2018
Reserve fund	\$ 509,930	\$ 651,628
Custodian and other funds	391,762	408,939
	\$ 901,692	\$ 1,060,567

### 5. Short-Term Borrowings:

The School has available a \$500,000 bank demand working capital line of credit with interest payable at prime plus 1.00%. The line is secured by all non-real estate assets, is subject to the usual terms and conditions applied by the bank for working capital financing, and is annually reviewed and renewed. There were no borrowings outstanding at June 30, 2019 and 2018.



## 6. Long-Term Debt:

	2019	2018
Erie County Industrial Development Agency (ECIDA) Civic Facility revenue Bonds (Global Concepts Charter School Project) Series 2007 Bonds, principal payments in annual installments ranging from \$110,000 to \$590,000, plus interest at 6.25% paid semi-annually, refinanced in October 2018 with Series 2018 Bonds (below).	\$ -	\$ 7,025,000
Buffalo and Erie County Industrial Land Development Corporation Tax-Exempt revenue Bonds (Global Concepts Charter School Project) Series 2018 Bonds, principal payments beginning October 2019 in annual installments ranging from \$210,000 to \$485,000, plus interest from the date of issuance at rates ranging from 4% to 5%, through June 2038.	6,185,000	-
Plus unamortized bond premium	688,620	-
Less unamortized debt issuance costs	276,985	353,567
	6,596,635	6,671,433
Less current portion	231,384	166,392
	<u>\$ 6,365,251</u>	<u>\$ 6,505,041</u>

In October 2018 (to reduce net debt service requirements), the School entered into an agreement with Buffalo and Erie County Industrial Land Development Corporation to issue \$6,185,000 tax exempt bonds at a premium of \$715,449 to refund the Series 2007 Bonds. The bonds are secured by mortgage and security agreements granting the trustee a mortgage lien on and security interest in real and personal property as well as certain revenues, subject to permitted encumbrances. The bonds are further secured by the reserve fund (Note 4). The bond agreement contains restrictive covenants relative to debt service coverage and cash on hand.

Bond premium associated with the issuance of the Series 2018 bonds is amortized as a reduction to interest expense over life of bonds. Unamortized bond premium is presented as an addition to the face amount of Series 2018 bonds payable. Amortization of Series 2018 bond premium amounted to \$26,829 for the year ended June 30, 2019.

Debt issuance costs are amortized as interest expense over the remaining term of the bonds. Amortization of debt issuance costs totaled \$16,994 and \$18,608 for the years ended June 30, 2019 and 2018. Unamortized debt issuance costs from the Series 2007 bonds totaling \$347,363 were written off during 2019 as part of the bond refinancing arrangement and are included in bond interest expense in the statement of activities.

Aggregate maturities of net long-term debt subsequent to June 30, 2019 are:

2020	\$ 231,384
2021	241,384
2022	251,384
2023	256,384
2024	266,384
Thereafter	5,349,715
	<u>\$ 6,596,635</u>

## 7. Retirement Plans:

The School participates in the New York State Teachers' Retirement System (TRS) which is a cost-sharing multiple employer public employee retirement system. TRS offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at [www.nystrs.org](http://www.nystrs.org).

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 10.62% of the annual covered payroll for the year ended June 30, 2019 and 9.80% for the year ended June 30, 2018. The required contributions for the years ended June 30, 2019 and 2018 were \$665,761 and \$490,790.

The School maintains a 403(b) profit sharing plan covering essentially all employees (as defined). The plan requires certain minimum employer contributions based on salaries and employee deferrals. Expenses related to this plan for the years ended June 30, 2019 and 2018 were \$17,062 and \$8,604.

#### **8. Cash Flows Information:**

Property and equipment expenditures included in accounts payable of \$162,582 are excluded from the 2019 statement of cash flows.

#### **9. Financial Assets Available for Operations:**

The School obtains financial assets generally through enrollment fees and grants revenue. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$500,000 bank demand line of credit (Note 5).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30, 2019 and 2018:

	<b>2019</b>	2018
Cash	<b>\$ 7,644,350</b>	\$ 7,830,799
Receivables	<b>1,086,165</b>	655,796
Investments	<b>3,420,574</b>	2,624,348
	<b><u>\$ 12,151,089</u></b>	<u>\$ 11,110,943</u>

### Additional Information

#### Schedule of Expenditures of Federal Awards

For the year ended June 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<b><u>U.S. Department of Education</u></b>			
<b>Passed through New York State Education Department:</b>			
Title I Grants to Local Educational Agencies	84.010	0021-18-0044	\$ 41,891
Title I Grants to Local Educational Agencies	84.010	0021-19-0044	702,056
English Language Acquisition State Grants	84.365	0293-18-0044	6,650
English Language Acquisition State Grants	84.365	0293-19-0044	6,024
Supporting Effective Instruction State Grants	84.367	0147-18-0044	32,840
Supporting Effective Instruction State Grants	84.367	0147-19-0044	57,834
Student Support and Academic Enrichment Program	84.424	0204-19-0044	48,366
<b>Total U.S. Department of Education</b>			<u>895,661</u>
<b><u>U.S. Department of Agriculture</u></b>			
<b>Passed through New York State Education Department:</b>			
<b>Child Nutrition Cluster:</b>			
School Breakfast Program	10.553	N/A	81,076
National School Lunch Program	10.555	N/A	283,532
<b>Total Child Nutrition Cluster</b>			<u>364,608</u>
<b>Passed through New York State Office of General Services:</b>			
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	28,740
<b>Total U.S. Department of Agriculture</b>			<u>393,348</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,289,009</u>

**Notes to Schedule of Expenditures of Federal Awards**

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**1. Summary of Significant Accounting Policies:**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by Global Concepts Charter School (the School), an entity as defined in Note 1 to the School's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the schedule of expenditures of federal awards.

**Basis of Accounting**

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the School's financial reporting system. The federal expenditures are recorded on the accrual basis.

**Indirect Costs**

The School does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

**Non-Monetary Federal Program**

The School is the recipient of a federal award program that does not result in cash receipts or disbursements, termed "non-monetary program." During the year ended June 30, 2019, the School used \$28,740 worth of commodities under the Child Nutrition Discretionary Grants Limited Availability program (CFDA Number 10.579).

**INDEPENDENT AUDITORS' 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***

The Board of Trustees  
Global Concepts Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Global Concepts Charter School (the School), which comprise the balance sheet as of June 30, 2019, 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 23, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 may exist that have not been identified.

**Compliance and Other Matters**

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

**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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lumden & McCormick, LLP*  
October 23, 2019

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Trustees  
Global Concepts Charter School

**Report on Compliance for Each Major Federal Program**

We have audited Global Concepts Charter School's (the School) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However our audit does not provide a legal determination on the School's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2019.



## Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Lyndon & McCormick, LLP

October 23, 2019



**Schedule of Findings and Questioned Costs**For the year ended June 30, 2019

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**Section I. Summary of Auditors' Results****Financial Statements**

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA #</u>	<u>Amount</u>
Title I Grants to Local Educational Agencies	84.010	\$ 743,947

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**Section II. Financial Statement Findings**

No findings were reported.

**Section III. Federal Award Findings and Questioned Costs**

No matters were reported.

**Summary Schedule of Prior Audit Findings**

For the year ended June 30, 2019

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CFDA #10.553 School Breakfast Program  
CFDA #10.555 National School Lunch Program

**Finding 2018-001, 2018-002:**

The School's business office has been fully staffed and improved policies and procedures related to the Child Nutrition Program during the 2018-19 fiscal year. Additionally, the School obtained the New York State Community Eligibility Provision for the 2019-20 fiscal year which allows all students to receive free meals, and eliminates the requirement to determine eligibility.



<b>School Name:</b>
Date (Report is due Nov. 1):
Primary District of Location (If NYC select NYC DOE):
If located in NYC DOE select CSD:
School Fiscal Contact Name:
School Fiscal Contact Email:
School Fiscal Contact Phone:
School Audit Firm Name:
School Audit Contact Name:
School Audit Contact Email:
School Audit Contact Phone:
Audit Period:
Prior Year:

**The following items are required:**

- 1.) The independent auditor's report
- 2.) Excel template file containing Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting

The additional items listed below should be submitted if applicable. If the items are not included, Example 1: If the school did not expend federal funds, the management letter response will be due 10 business days from the submission of the report.

Item
Management Letter
Management Letter Response
Federal Single Audit (A-133)
Corrective Action Plan



# Annual Financial Statement Audit

<b>Global Concepts Charter School</b>	
November 1, 2019	
Lackawanna City School District	
-	
Karen Burhans, CPAA	
Lumsden, McCormick, LLP	
Donna Gonser	
2018-19	
2017-18	

## ed to be included:

ort on financial statements and notes.

the Financial Position, Statement of Activities, Cash Flow and

ver financial reporting and on compliance.

should be included if applicable. Please explain the reason(s) if  
 les might include: a written management letter was not issued;  
 funds in excess of the Single Audit Threshold of \$750,000; the  
 be submitted by the following date (should be no later than 30  
 port); etc.

If not included, state the reason(s) below (if not applicable fill in N/A)
N/A
N/A
Included
N/A



# Global Concepts Charter School

## Statement of Financial Position

### as of June 30

	<u>2019</u>
<b><u>CURRENT ASSETS</u></b>	
Cash and cash equivalents	\$ 7,719,350
Grants and contracts receivable	1,086,165
Accounts receivables	-
Prepaid Expenses	145,555
Contributions and other receivables	-
Other current assets	<u>3,420,574</u>
<b>TOTAL CURRENT ASSETS</b>	12,371,644
<b><u>NON-CURRENT ASSETS</u></b>	
Property, Building and Equipment, net	\$ 9,581,565
Restricted Cash	-
Security Deposits	-
Other Non-Current Assets	<u>901,692</u>
<b>TOTAL NON-CURRENT ASSETS</b>	10,483,257
<b>TOTAL ASSETS</b>	<u><u>22,854,901</u></u>
 <b><u>CURRENT LIABILITIES</u></b>	
Accounts payable and accrued expenses	\$ 231,384
Accrued payroll, payroll taxes and benefits	1,236,829
Current Portion of Loan Payable	-
Due to Related Parties	-
Refundable Advances	-
Deferred Revenue	-
Other Current Liabilities	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>	1,468,213
<b><u>LONG-TERM LIABILITIES</u></b>	
Loan Payable; Due in More than One Year	\$ 6,365,251
Deferred Rent	-
Due to Related Party	-
Other Long-Term Liabilities	<u>-</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	6,365,251
<b>TOTAL LIABILITIES</b>	<u>7,833,464</u>

**NET ASSETS**

Unrestricted	\$ 15,021,437
Temporarily restricted	-
Permanently restricted	-

<b>TOTAL NET ASSETS</b>	<u>15,021,437</u>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>22,854,901</u></u>
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# Global Concepts Charter School Statement of Financial Position as of June 30

	<u>2018</u>
<b><u>CURRENT ASSETS</u></b>	
Cash and cash equivalents	\$ 7,905,799
Grants and contracts receivable	655,796
Accounts receivables	-
Prepaid Expenses	60,835
Contributions and other receivables	-
Other current assets	<u>2,624,348</u>
<b>TOTAL CURRENT ASSETS</b>	11,246,778
<b><u>NON-CURRENT ASSETS</u></b>	
Property, Building and Equipment, net	\$ 9,922,523
Restricted Cash	-
Security Deposits	-
Other Non-Current Assets	<u>1,060,567</u>
<b>TOTAL NON-CURRENT ASSETS</b>	10,983,090
<b>TOTAL ASSETS</b>	<u><u>22,229,868</u></u>
 <b><u>CURRENT LIABILITIES</u></b>	
Accounts payable and accrued expenses	\$ 166,392
Accrued payroll, payroll taxes and benefits	1,566,519
Current Portion of Loan Payable	-
Due to Related Parties	-
Refundable Advances	-
Deferred Revenue	-
Other Current Liabilities	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>	1,732,911
<b><u>LONG-TERM LIABILITIES</u></b>	
Loan Payable; Due in More than One Year	\$ 6,505,041
Deferred Rent	-
Due to Related Party	-
Other Long-Term Liabilities	<u>-</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	6,505,041
<b>TOTAL LIABILITIES</b>	<u>8,237,952</u>

**NET ASSETS**

Unrestricted	\$ 13,991,916
Temporarily restricted	-
Permanently restricted	-

**TOTAL NET ASSETS**

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**13,991,916****TOTAL LIABILITIES AND NET ASSETS**

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**22,229,868**

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# Global Concepts Charter School

## Statement of Activities

### as of June 30

	2019	
	Unrestricted	Temporarily Restricted
<b>OPERATING REVENUE</b>		
State and Local Per Pupil Revenue - Reg. Ed	\$ 12,744,620	\$ -
State and Local Per Pupil Revenue - SPED	488,482	
State and Local Per Pupil Facilities Revenue	-	
Federal Grants	1,289,009	
State and City Grants	11,262	
Other Operating Income	208,425	
Food Service/Child Nutrition Program	47,693	
<b>TOTAL OPERATING REVENUE</b>	14,789,491	
<b>EXPENSES</b>		
Program Services		
Regular Education	\$ 8,665,428	\$ -
Special Education	957,480	-
Other Programs	1,563,800	-
<b>Total Program Services</b>	11,186,708	
Management and general	2,573,262	-
Fundraising		-
<b>TOTAL EXPENSES</b>	13,759,970	
<b>SURPLUS / (DEFICIT) FROM OPERATIONS</b>	1,029,521	
<b>SUPPORT AND OTHER REVENUE</b>		
Interest and Other Income	\$ -	\$ -
Contributions and Grants		-
Fundraising Support		-
Investments		-
Donated Services		-
Other Support and Revenue		-
<b>TOTAL SUPPORT AND OTHER REVENUE</b>		-
<b>Net Assets Released from Restrictions / Loss on</b>	\$ -	\$ -
<b>CHANGE IN NET ASSETS</b>	1,029,521	
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 13,991,916	\$ -

**PRIOR YEAR/PERIOD ADJUSTMENTS**

-

**NET ASSETS - END OF YEAR**

\$ 15,021,437 \$ -



	-
\$ 15,021,437	\$ 13,991,916

# Global Concepts Charter School

## Statement of Cash Flows

as of Ju

	<u>2019</u>
<b>CASH FLOWS - OPERATING ACTIVITIES</b>	
Increase (decrease) in net assets	\$ -
Revenues from School Districts	12,472,748
Accounts Receivable	-
Due from School Districts	-
Depreciation	-
Grants Receivable	-
Due from NYS	-
Grant revenues	1,180,256
Prepaid Expenses	-
Accounts Payable	(3,004,732)
Accrued Expenses	(9,499,664)
Accrued Liabilities	-
Contributions and fund-raising activities	-
Miscellaneous sources	256,118
Deferred Revenue	-
Interest payments	(351,054)
Other	-
Other	-
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$ 1,053,672</b>
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	<b>\$</b>
Purchase of equipment	(112,209)
Other	(637,351)
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$ (749,560)</b>
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	<b>\$</b>
Principal payments on long-term debt	(7,103,235)
Other	6,612,674
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$ (490,561)</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$ (186,449)</b>
Cash at beginning of year	7,905,799
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 7,719,350</b>

## ine 30

<b>2018</b>	
\$	-
	12,750,030
	-
	-
	-
	-
	1,180,844
	-
	(3,026,954)
	(8,114,173)
	-
	-
	177,167
	-
	(463,138)
	-
	-
\$	2,503,776
\$	
	(600,795)
	(559,114)
\$	(1,159,909)
\$	
	(156,392)
	-
\$	(156,392)
\$	1,187,475
	6,718,324
\$	7,905,799



# Global Concepts Charter School

## Statement of Functional Expenses

### as of June 30

		2019				
		Program Services				Supp
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fundraising
Personnel Services Costs		\$	\$	\$	\$	\$
Administrative Staff Personnel	17.80	-	-	-	-	-
Instructional Personnel	124.50	4,857,851	434,262	-	5,292,113	-
Non-Instructional Personnel	10.30	-	-	264,178	264,178	-
Total Salaries and Staff	152.60	4,857,851	434,262	264,178	5,556,291	-
Fringe Benefits & Payroll Taxes		1,313,693	117,061	71,213	1,501,967	-
Retirement		507,060	45,328	27,575	579,963	-
Management Company Fees		-	-	-	-	-
Legal Service		-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-
Other Purchased / Professional / Consulting Services		42,002	170,563	-	212,565	-
Building and Land Rent / Lease		576,849	76,913	38,457	692,219	-
Repairs & Maintenance		-	-	-	-	-
Insurance		92,777	12,370	6,185	111,332	-
Utilities		140,140	18,685	9,343	168,168	-
Supplies / Materials		165,697	-	-	165,697	-
Equipment / Furnishings		-	-	-	-	-
Staff Development		101,892	-	-	101,892	-
Marketing / Recruitment		34,968	-	-	34,968	-
Technology		123,160	-	-	123,160	-
Food Service		-	-	464,138	464,138	-
Student Services		85,786	-	571,875	657,661	-
Office Expense		155,420	20,723	10,361	186,504	-

Depreciation	461,812	61,575	30,787	554,174	
OTHER	6,321	-	69,688	76,009	
<b>Total Expenses</b>	<b>\$ 8,665,428</b>	<b>\$ 957,480</b>	<b>\$ 1,563,800</b>	<b>\$ 11,186,708</b>	<b>\$ -</b>

			<b>2018</b>	
<b>Supporting Services</b>				
<b>Management and General</b>	<b>Total</b>	<b>Total</b>		
\$	\$	\$	\$	
985,450	985,450	985,450	713,974	
-		5,292,113	4,991,601	
-		- 264,178	261,306	
985,450	985,450	6,541,741	5,966,881	
265,642	265,642	1,767,609	1,639,466	
102,860	102,860	682,823	499,394	
-		-	-	-
63,477	63,477	63,477	179,234	
75,670	75,670	75,670	97,895	
	26,096	238,661		
26,096			239,895	
76,914	76,914	769,133	469,178	
264,946	264,946	264,946	227,980	
12,370	12,370	123,702	106,432	
18,685	18,685	186,853	180,633	
-		- 165,697	269,453	
-		-	-	-
-		- 101,892	91,488	
2,583	2,583	37,551	35,446	
-		- 123,160	105,216	
-		- 464,138	439,138	
-		- 657,661	657,616	
82,808	82,808	269,312	253,250	

61,575	61,575	615,749	610,673
<u>534,186</u>	<u>534,186</u>	<u>610,195</u>	<u>235,761</u>
<u>\$ 2,573,262</u>	<u>\$ 2,573,262</u>	<u>\$ 13,759,970</u>	<u>\$ 12,305,029</u>



# Entry 5c Additional Financial Docs

Created: 07/11/2019 • Last updated: 11/01/2019

The additional items listed below should be uploaded if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the corrective action plan will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

## Section Heading

### 1. Management Letter

(No response)

<b>Explanation for not uploading the Management Letter.</b>	No management letter issued
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### 2. Form 990

(No response)

<b>Explanation for not uploading the Form 990.</b>	Form 990 extended
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### 3. Federal Single Audit

Note: A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Uniform Guidelines for the federal filing requirements.

<https://nysed.cso.reports.fluidreview.com/resp/109219104/FPnCKHW60o/>

<b>Explanation for not uploading the Federal Single Audit.</b>	(No response)
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### 4. CSP Agreed Upon Procedure Report

(No response)

<b>Explanation for not uploading the procedure report.</b>	N/A
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5. Evidence of Required Escrow Account

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

(No response)

<b>Explanation for not uploading the Escrow evidence.</b>	The School will ensure the escrow account is properly funded in the new amount of \$100,000 by December 2020
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6. Corrective Action Plan

A **Corrective Action Plan** for Audit Findings and Management Letter Recommendations, which must include:

- a. The person responsible
- b. The date action was taken, or will be taken
- c. Description of the action taken
- d. Evidence of implementation (if available)

(No response)

<b>Explanation for not uploading the Corrective Action Plan.</b>	N/A
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**GLOBAL CONCEPTS CHARTER SCHOOL**

**SINGLE AUDIT REPORTING PACKAGE**

**JUNE 30, 2019**

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June 30, 2019

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## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
Global Concepts Charter School

We have audited the accompanying balance sheets of Global Concepts Charter School (the School) as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2019 and 2018, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Additional Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying additional information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying additional information including the schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such 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 23, 2019 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



October 23, 2019

GLOBAL CONCEPTS CHARTER SCHOOL

**Balance Sheets**

June 30,	2019	2018
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 7,719,350	\$ 7,905,799
Receivables, net (Note 2)	1,086,165	655,796
Prepaid expenses	145,555	60,835
Investments	3,420,574	2,624,348
	<u>12,371,644</u>	<u>11,246,778</u>
Property and equipment, net (Note 3)	9,581,565	9,922,523
Cash held in trust (Note 4)	<u>901,692</u>	<u>1,060,567</u>
	<u>\$ 22,854,901</u>	<u>\$ 22,229,868</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 6)	\$ 231,384	\$ 166,392
Accounts payable and accrued expenses	1,236,829	1,566,519
	<u>1,468,213</u>	<u>1,732,911</u>
Long-term debt (Note 6)	6,365,251	6,505,041
<b>Net assets:</b>		
Without donor restrictions	<u>15,021,437</u>	<u>13,991,916</u>
	<u>\$ 22,854,901</u>	<u>\$ 22,229,868</u>

See accompanying notes.

GLOBAL CONCEPTS CHARTER SCHOOL

**Statements of Activities**

For the years ended June 30,	2019	2018
<b>Support and revenue:</b>		
Enrollment fees:		
Revenue - resident student enrollment	\$ 12,485,934	\$ 12,045,686
Revenue - students with disabilities	488,482	584,448
Revenue - additional state aid	258,686	-
Federal grants	1,289,009	1,193,962
State grants	11,262	11,630
Food service	47,693	53,845
Other income	208,425	123,322
<b>Total support and revenue</b>	<b>14,789,491</b>	<b>14,012,893</b>
<b>Expenses:</b>		
Program expenses:		
Regular education	8,665,428	7,895,820
Special education	957,480	840,075
Other programs	1,563,800	1,520,399
Total program expenses	<b>11,186,708</b>	10,256,294
Supporting services:		
Management and general	2,573,262	2,048,735
<b>Total expenses</b>	<b>13,759,970</b>	<b>12,305,029</b>
<b>Change in net assets</b>	<b>1,029,521</b>	<b>1,707,864</b>
Net assets - beginning	<b>13,991,916</b>	12,284,052
Net assets - ending	<b>\$ 15,021,437</b>	\$ 13,991,916

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2019

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	17.8	\$ -	\$ -	\$ -	\$ 985,450	\$ 985,450
Instructional personnel	124.5	4,857,851	434,262	-	-	5,292,113
Non-instructional personnel	10.3	-	-	264,178	-	264,178
	<b>152.6</b>	<b>\$ 4,857,851</b>	<b>\$ 434,262</b>	<b>\$ 264,178</b>	<b>\$ 985,450</b>	<b>\$ 6,541,741</b>
Salaries		\$ 4,857,851	\$ 434,262	\$ 264,178	\$ 985,450	\$ 6,541,741
Fringe benefits and payroll taxes		1,313,693	117,061	71,213	265,642	1,767,609
Retirement		507,060	45,328	27,575	102,860	682,823
Professional fees		-	-	-	139,147	139,147
Consulting services		42,002	170,563	-	26,096	238,661
Occupancy		21,625	2,883	1,442	2,884	28,834
Repairs and maintenance		-	-	-	264,946	264,946
Insurance		92,777	12,370	6,185	12,370	123,702
Utilities		140,140	18,685	9,343	18,685	186,853
Supplies and materials		165,697	-	-	-	165,697
Fieldtrips		34,113	-	-	-	34,113
Transportation		-	-	571,875	-	571,875
Staff development		101,892	-	-	-	101,892
Marketing		34,968	-	-	2,583	37,551
Technology		123,160	-	-	-	123,160
Food service		-	-	464,138	-	464,138
Student services		7,509	-	-	-	7,509
Student testing and assessments		44,164	-	-	-	44,164
Office expense		155,420	20,723	10,361	82,808	269,312
Athletics		-	-	53,841	-	53,841
Bond interest expense		555,224	74,030	37,015	74,030	740,299
Bad debts		-	-	-	450,000	450,000
Other expense		6,321	-	15,847	84,186	106,354
		<b>8,203,616</b>	<b>895,905</b>	<b>1,533,013</b>	<b>2,511,687</b>	<b>13,144,221</b>
Depreciation		461,812	61,575	30,787	61,575	615,749
Total		<b>\$ 8,665,428</b>	<b>\$ 957,480</b>	<b>\$ 1,563,800</b>	<b>\$ 2,573,262</b>	<b>\$ 13,759,970</b>

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2018

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	22.8	\$ -	\$ -	\$ -	\$ 713,974	\$ 713,974
Instructional personnel	106.1	4,624,832	366,769	-	-	4,991,601
Non-instructional personnel	14.5	-	-	261,306	-	261,306
	143.4	\$ 4,624,832	\$ 366,769	\$ 261,306	\$ 713,974	\$ 5,966,881
Salaries		\$ 4,624,832	\$ 366,769	\$ 261,306	\$ 713,974	\$ 5,966,881
Fringe benefits and payroll taxes		1,179,157	100,712	71,753	287,844	1,639,466
Retirement		359,094	30,696	21,870	87,734	499,394
Professional fees		-	-	-	277,129	277,129
Consulting services		45,600	188,163	6,132	-	239,895
Occupancy		-	-	-	8,774	8,774
Repairs and maintenance		-	-	-	227,980	227,980
Insurance		79,824	10,643	5,322	10,643	106,432
Utilities		135,475	18,063	9,032	18,063	180,633
Supplies and materials		269,453	-	-	-	269,453
Fielddtrips		29,118	-	-	-	29,118
Transportation		-	-	560,083	-	560,083
Staff development		91,488	-	-	-	91,488
Marketing		-	-	-	35,446	35,446
Technology		105,216	-	-	-	105,216
Food service		-	-	439,138	-	439,138
Student services		-	-	29,573	-	29,573
Student testing and assessments		38,842	-	-	-	38,842
Office expense		134,413	17,922	8,961	91,954	253,250
Athletics		-	-	53,675	-	53,675
Bond interest expense		345,303	46,040	23,020	46,041	460,404
Bad debts		-	-	-	75,000	75,000
Other expense		-	-	-	107,086	107,086
		7,437,815	779,008	1,489,865	1,987,668	11,694,356
Depreciation		458,005	61,067	30,534	61,067	610,673
Total		\$ 7,895,820	\$ 840,075	\$ 1,520,399	\$ 2,048,735	\$ 12,305,029

See accompanying notes.

**Statements of Cash Flows**

For the years ended June 30,	2019	2018
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 12,472,748	\$ 12,750,030
Cash received from federal and state grants	1,180,256	1,180,844
Cash received from other sources	256,118	177,167
Payments to employees for services and benefits	(9,499,664)	(8,114,173)
Payments to vendors and suppliers	(3,004,732)	(3,026,954)
Interest paid	(351,054)	(463,138)
<b>Net operating activities</b>	<b>1,053,672</b>	<b>2,503,776</b>
<b>Investing activities:</b>		
Purchases of investments	(796,226)	(548,058)
Property and equipment expenditures	(112,209)	(600,795)
Deposits to (withdrawals from) cash held in trust	158,875	(11,056)
<b>Net investing activities</b>	<b>(749,560)</b>	<b>(1,159,909)</b>
<b>Financing activities</b>		
Principal repayments on long-term debt	(7,103,235)	(156,392)
Proceeds from long-term debt	6,612,674	-
<b>Net financing activities</b>	<b>(490,561)</b>	<b>(156,392)</b>
<b>Net change in cash and cash equivalents</b>	<b>(186,449)</b>	<b>1,187,475</b>
Cash and cash equivalents - beginning	7,905,799	6,718,324
Cash and cash equivalents - ending	\$ 7,719,350	\$ 7,905,799



## Notes to Financial Statements

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### 1. Summary of Significant Accounting Policies:

#### Organization and Purpose:

Global Concepts Charter School (the School), established in 2002, operates a charter school in the City of Lackawanna, New York pursuant to its Charter Agreement with the Education Department of the State of New York. The School currently offers classes from kindergarten through grade 12. The School has been chartered through 2021, after which time the charter may be renewed, upon application.

The School seeks to provide a top-quality educational program where students achieve high academic results; are geared towards higher education and career opportunities; become responsible, caring, family and community members; are highly knowledgeable of the multicultural world they are a part of; and possess the qualities and problem solving skills to collaborate peacefully in the community and worldwide.

#### Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 23, 2019, the date the financial statements were available to be issued.

#### Cash and Cash Equivalents:

The School includes all highly liquid investments with short-term maturities in cash and cash equivalents. Cash and cash equivalents in financial institutions potentially subjects the School to concentrations of credit risk, since it may exceed insured limits at various times throughout the year. The School maintains a minimum of \$75,000 in reserve funds to pay legal and audit expenses that would be associated with dissolution should it occur.

#### Receivables:

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debts expense and a credit to the allowance for doubtful accounts based on its assessment of the current status of individual accounts and historical trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance and a credit to receivables.

#### Investments:

Investments are comprised of certificates of deposits and marketable securities with maturity dates within one year and are stated at cost, which approximate fair value.

#### Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided using the straight-line method over estimated useful asset lives. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

#### Cash Held in Trust:

Certain cash (primarily money market funds) is held in trust pursuant to security and guarantee agreements related to long-term debt.

#### Enrollment Fees:

The School is reimbursed based on the approved operating expense per pupil of the public school district in which the student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full-time equivalent enrollment of the students in the School residing in the district. The School's enrollment fees are received primarily from the Boards of Education of the Lackawanna City School District and the City of Buffalo School District.

The City of Buffalo School District adjusted the enrollment fee calculation for students with disabilities for the year ended June 30, 2019. It has not been determined if this change will affect special education fees the City of Buffalo School District paid to the School for previous years.

In June 2019, all New York State charter schools serving students in the fiscal 2019 school year received additional state aid. The additional aid received by each school was based on the number of students served and was paid directly from the New York State Department of Education. Additional aid totaling \$258,686 is included as enrollment fees revenue on the accompanying statements of activities for the year ended June 30, 2019. No additional state aid was received for the year ended June 30, 2018.



### Grants:

The School is the recipient of awards and reimbursements from federal, state and local sources. The awards and reimbursements are subject to various compliance and financial audits by the funding sources. Management believes no significant adjustments to recognized amounts are necessary.

The School records grant awards accounted for as exchange transactions as deferred revenue until related services are performed.

### Income Taxes:

The School is a 501(c)(3) organization exempt from taxation under §501(a) of the Internal Revenue Code.

### Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

### Functional Expense Allocation:

The financial statements report certain categories of expenses that are attributable to program and supporting functions. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. These costs include fringe benefits, payroll taxes, and retirement expenses, which have been allocated based on personnel costs, and utilities, insurance, office expense, interest and depreciation expense, which have been allocated based on management's estimate of program benefit.

### Reclassifications:

The 2018 financial statements have been reclassified to conform to the presentation adopted in 2019.

### 2. Receivables:

	2019	2018
Grants	\$ 436,019	\$ 315,837
Enrollment fees	1,150,146	489,959
	1,586,165	805,796
Less allowance for doubtful accounts	500,000	150,000
	\$ 1,086,165	\$ 655,796

As of June 30, 2019, the School has approximately \$920,000 of enrollment fees receivables from one school district. The School has included in the allowance for doubtful accounts approximately 50% of the outstanding receivables balance due to proof the residency matters the School is attempting to resolve with the district.

### 3. Property and Equipment:

	2019	2018
Land	\$ 597,297	\$ 597,297
Building	5,135,153	5,135,153
Building improvements	7,921,216	7,887,151
Computer and office equipment	1,762,280	1,693,622
Furniture and fixtures	653,098	649,218
Musical instruments	65,085	59,479
Construction in progress	162,582	-
	16,296,711	16,021,920
Less accumulated depreciation	6,715,146	6,099,397
	\$ 9,581,565	\$ 9,922,523

Construction in progress at June 30, 2019 includes costs incurred in connection with various exterior renovation projects. The projects are estimated to cost \$997,000 and be completed in the Spring of 2020.

### 4. Investments Held in Trust:

The following accounts are held by a bank trustee in compliance with the issuance of Series 2007 Bonds (through October 2018) and Series 2018 bonds (Note 6).

	2019	2018
Reserve fund	\$ 509,930	\$ 651,628
Custodian and other funds	391,762	408,939
	\$ 901,692	\$ 1,060,567

### 5. Short-Term Borrowings:

The School has available a \$500,000 bank demand working capital line of credit with interest payable at prime plus 1.00%. The line is secured by all non-real estate assets, is subject to the usual terms and conditions applied by the bank for working capital financing, and is annually reviewed and renewed. There were no borrowings outstanding at June 30, 2019 and 2018.

## 6. Long-Term Debt:

	2019	2018
Erie County Industrial Development Agency (ECIDA) Civic Facility revenue Bonds (Global Concepts Charter School Project) Series 2007 Bonds, principal payments in annual installments ranging from \$110,000 to \$590,000, plus interest at 6.25% paid semi-annually, refinanced in October 2018 with Series 2018 Bonds (below).	\$ -	\$ 7,025,000
Buffalo and Erie County Industrial Land Development Corporation Tax-Exempt revenue Bonds (Global Concepts Charter School Project) Series 2018 Bonds, principal payments beginning October 2019 in annual installments ranging from \$210,000 to \$485,000, plus interest from the date of issuance at rates ranging from 4% to 5%, through June 2038.	6,185,000	-
Plus unamortized bond premium	688,620	-
Less unamortized debt issuance costs	276,985	353,567
	6,596,635	6,671,433
Less current portion	231,384	166,392
	<u>\$ 6,365,251</u>	<u>\$ 6,505,041</u>

In October 2018 (to reduce net debt service requirements), the School entered into an agreement with Buffalo and Erie County Industrial Land Development Corporation to issue \$6,185,000 tax exempt bonds at a premium of \$715,449 to refund the Series 2007 Bonds. The bonds are secured by mortgage and security agreements granting the trustee a mortgage lien on and security interest in real and personal property as well as certain revenues, subject to permitted encumbrances. The bonds are further secured by the reserve fund (Note 4). The bond agreement contains restrictive covenants relative to debt service coverage and cash on hand.

Bond premium associated with the issuance of the Series 2018 bonds is amortized as a reduction to interest expense over life of bonds. Unamortized bond premium is presented as an addition to the face amount of Series 2018 bonds payable. Amortization of Series 2018 bond premium amounted to \$26,829 for the year ended June 30, 2019.

Debt issuance costs are amortized as interest expense over the remaining term of the bonds. Amortization of debt issuance costs totaled \$16,994 and \$18,608 for the years ended June 30, 2019 and 2018. Unamortized debt issuance costs from the Series 2007 bonds totaling \$347,363 were written off during 2019 as part of the bond refinancing arrangement and are included in bond interest expense in the statement of activities.

Aggregate maturities of net long-term debt subsequent to June 30, 2019 are:

2020	\$ 231,384
2021	241,384
2022	251,384
2023	256,384
2024	266,384
Thereafter	5,349,715
	<u>\$ 6,596,635</u>

## 7. Retirement Plans:

The School participates in the New York State Teachers' Retirement System (TRS) which is a cost-sharing multiple employer public employee retirement system. TRS offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at [www.nystrs.org](http://www.nystrs.org).

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 10.62% of the annual covered payroll for the year ended June 30, 2019 and 9.80% for the year ended June 30, 2018. The required contributions for the years ended June 30, 2019 and 2018 were \$665,761 and \$490,790.

The School maintains a 403(b) profit sharing plan covering essentially all employees (as defined). The plan requires certain minimum employer contributions based on salaries and employee deferrals. Expenses related to this plan for the years ended June 30, 2019 and 2018 were \$17,062 and \$8,604.

#### **8. Cash Flows Information:**

Property and equipment expenditures included in accounts payable of \$162,582 are excluded from the 2019 statement of cash flows.

#### **9. Financial Assets Available for Operations:**

The School obtains financial assets generally through enrollment fees and grants revenue. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$500,000 bank demand line of credit (Note 5).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30, 2019 and 2018:

	<b>2019</b>	2018
Cash	<b>\$ 7,644,350</b>	\$ 7,830,799
Receivables	<b>1,086,165</b>	655,796
Investments	<b>3,420,574</b>	2,624,348
	<b>\$ 12,151,089</b>	\$ 11,110,943

### Additional Information

#### Schedule of Expenditures of Federal Awards

For the year ended June 30, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<b>U.S. Department of Education</b>			
<b>Passed through New York State Education Department:</b>			
Title I Grants to Local Educational Agencies	84.010	0021-18-0044	\$ 41,891
Title I Grants to Local Educational Agencies	84.010	0021-19-0044	702,056
English Language Acquisition State Grants	84.365	0293-18-0044	6,650
English Language Acquisition State Grants	84.365	0293-19-0044	6,024
Supporting Effective Instruction State Grants	84.367	0147-18-0044	32,840
Supporting Effective Instruction State Grants	84.367	0147-19-0044	57,834
Student Support and Academic Enrichment Program	84.424	0204-19-0044	48,366
<b>Total U.S. Department of Education</b>			<u>895,661</u>
<b>U.S. Department of Agriculture</b>			
<b>Passed through New York State Education Department:</b>			
<b>Child Nutrition Cluster:</b>			
School Breakfast Program	10.553	N/A	81,076
National School Lunch Program	10.555	N/A	283,532
<b>Total Child Nutrition Cluster</b>			<u>364,608</u>
<b>Passed through New York State Office of General Services:</b>			
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	28,740
<b>Total U.S. Department of Agriculture</b>			<u>393,348</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,289,009</u>

**Notes to Schedule of Expenditures of Federal Awards**

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**1. Summary of Significant Accounting Policies:**

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by Global Concepts Charter School (the School), an entity as defined in Note 1 to the School's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the schedule of expenditures of federal awards.

**Basis of Accounting**

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the School's financial reporting system. The federal expenditures are recorded on the accrual basis.

**Indirect Costs**

The School does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

**Non-Monetary Federal Program**

The School is the recipient of a federal award program that does not result in cash receipts or disbursements, termed "non-monetary program." During the year ended June 30, 2019, the School used \$28,740 worth of commodities under the Child Nutrition Discretionary Grants Limited Availability program (CFDA Number 10.579).

**INDEPENDENT AUDITORS' 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***

The Board of Trustees  
Global Concepts Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Global Concepts Charter School (the School), which comprise the balance sheet as of June 30, 2019, 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 23, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness 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 may exist that have not been identified.

**Compliance and Other Matters**

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

**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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lumden & McCormick, LLP*  
October 23, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Trustees  
Global Concepts Charter School

**Report on Compliance for Each Major Federal Program**

We have audited Global Concepts Charter School's (the School) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However our audit does not provide a legal determination on the School's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2019.



## Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Lyndon & McCormick, LLP

October 23, 2019

**Schedule of Findings and Questioned Costs**For the year ended June 30, 2019

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**Section I. Summary of Auditors' Results****Financial Statements**

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA #</u>	<u>Amount</u>
Title I Grants to Local Educational Agencies	84.010	\$ 743,947

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

**Section II. Financial Statement Findings**

No findings were reported.

**Section III. Federal Award Findings and Questioned Costs**

No matters were reported.

**Summary Schedule of Prior Audit Findings**

For the year ended June 30, 2019

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CFDA #10.553 School Breakfast Program  
CFDA #10.555 National School Lunch Program

**Finding 2018-001, 2018-002:**

The School's business office has been fully staffed and improved policies and procedures related to the Child Nutrition Program during the 2018-19 fiscal year. Additionally, the School obtained the New York State Community Eligibility Provision for the 2019-20 fiscal year which allows all students to receive free meals, and eliminates the requirement to determine eligibility.



# Entry 5d Financial Services Contact Information

Created: 10/28/2019 • Last updated: 11/01/2019

Regents, NYCDOE and Buffalo BOE authorized schools should enter the financial contact information requested and upload the independent auditor's report and internal controls reports as one combined file.

## GLOBAL CONCEPTS CHARTER SCHOOLSection Heading

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Eleanor Ferraro		

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Donna Gonser			12

### 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
	Kirisits & Associates, CPAS, PLLC	Karen Burhans CPA				12

# New York State Education Department

## Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

### 2019-20 Budget & Cash Flow Template

#### General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in <b>BLUE</b>
2	Enter information into the <b>GRAY</b> cells
3	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Rows may be inserted in the worksheet to accomodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please 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.

**Global Concepts Charter School**

**PROJECTED BUDGET FOR 2019-2020**

**July 1, 2019 to June 30, 2020**

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	13,351,587	450,000	-	-	188,000	13,989,587
Total Expenses	8,635,375	817,369	648,044	-	3,300,316	13,429,258
Net Income	4,716,212	(367,369)	(648,044)	-	(3,112,316)	560,329
Actual Student Enrollment	894	52				946
Total Paid Student Enrollment	867	50				917

**PROGRAM SERVICES**

**SUPPORT SERVICES**

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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**REVENUE**

**REVENUES FROM STATE SOURCES**

Per Pupil Revenue	CY Per Pupil Rate
Lackawanna	\$13,274.00
Buffalo	\$13,350.00
Other Various Districts	\$11,333.00
School District 4 (Enter Name)	
School District 5 (Enter Name)	

8,853,758	-	-	-	-	8,853,758
3,097,200	-	-	-	-	3,097,200
532,629	-	-	-	-	532,629
-	-	-	-	-	-
-	-	-	-	-	-
12,483,587					12,483,587

Special Education Revenue

-	450,000	-	-	-	450,000
---	---------	---	---	---	---------

Grants

Stimulus

Other

-	-	-	-	-	-
-	-	-	-	-	-

Other State Revenue

-	-	-	-	-	-
---	---	---	---	---	---

**TOTAL REVENUE FROM STATE SOURCES**

12,483,587	450,000				12,933,587
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**REVENUE FROM FEDERAL FUNDING**

IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Grants

Charter School Program (CSP) Planning & Implementation

Other

Other Federal Revenue

-	-	-	-	-	-
675,000	-	-	-	-	675,000
168,000	-	-	-	-	168,000
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-

**TOTAL REVENUE FROM FEDERAL SOURCES**

843,000					843,000
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**LOCAL and OTHER REVENUE**

Contributions and Donations, Fundraising

Erate Reimbursement

Interest Income, Earnings on Investments,

NYC-DYCD (Department of Youth and Community Developmt.)

Food Service (Income from meals)

Text Book

Other Local Revenue

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	188,000	188,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,000	-	-	-	-	25,000

**TOTAL REVENUE FROM LOCAL and OTHER SOURCES**

25,000				188,000	213,000
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**TOTAL REVENUE**

13,351,587	450,000			188,000	13,989,587
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**EXPENSES**

**ADMINISTRATIVE STAFF PERSONNEL COSTS**

No. of Positions

Executive Management

Instructional Management

Deans, Directors & Coordinators

1.00	-	-	-	-	119,646	119,646
5.00	279,377	-	-	-	-	279,377
1.00	-	70,747	-	-	-	70,747

**Global Concepts Charter School**

**PROJECTED BUDGET FOR 2019-2020**

**July 1, 2019 to June 30, 2020**

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

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Net Income	4,716,212	(367,369)	(648,044)	-	(3,112,316)	560,329
Actual Student Enrollment	894	52				946
Total Paid Student Enrollment	867	50				917

**PROGRAM SERVICES**

**SUPPORT SERVICES**

		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	2.00	-	-	-	-	113,403	113,403
Administrative Staff	10.00	-	-	-	-	311,930	311,930
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>19</b>	<b>279,377</b>	<b>70,747</b>			<b>544,979</b>	<b>895,103</b>
<b>INSTRUCTIONAL PERSONNEL COSTS</b>							
Teachers - Regular	47.00	2,757,691	-	-	-	-	2,785,838
Teachers - SPED	7.00	-	380,595	-	-	-	380,595
Substitute Teachers	20.00	287,000	-	-	-	-	287,000
Teaching Assistants	-	-	-	-	-	-	-
Specialty Teachers	35.00	1,672,757	-	-	-	-	1,672,757
Aides	-	-	-	-	-	-	-
Therapists & Counselors	5.00	-	-	234,372	-	-	234,372
Other	-	-	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL</b>	<b>114</b>	<b>4,717,448</b>	<b>380,595</b>	<b>234,372</b>			<b>5,360,562</b>
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	2.00	-	-	87,305	-	-	87,305
Librarian	1.00	59,158	-	-	-	-	59,158
Custodian	18.00	-	-	-	-	280,678	280,685
Security	-	-	-	-	-	-	-
Other	12.00	-	-	-	-	165,785	165,785
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>33</b>	<b>59,158</b>		<b>87,305</b>		<b>446,463</b>	<b>592,933</b>
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>166</b>	<b>5,055,983</b>	<b>451,342</b>	<b>321,677</b>		<b>991,442</b>	<b>6,848,598</b>
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes		460,328	28,770	28,770	-	57,542	575,410
Fringe / Employee Benefits		991,191	49,560	33,040	-	594,535	1,668,326
Retirement / Pension		548,437	64,520	-	-	32,263	645,220
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		<b>1,999,956</b>	<b>142,850</b>	<b>61,810</b>		<b>684,340</b>	<b>2,888,956</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>		<b>7,055,939</b>	<b>594,192</b>	<b>383,487</b>		<b>1,675,782</b>	<b>9,737,554</b>
<b>CONTRACTED SERVICES</b>							
Accounting / Audit		-	-	-	-	59,000	59,000
Legal		-	-	-	-	166,000	166,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		-	-	9,000	-	-	9,000
Food Service / School Lunch		-	-	-	-	-	-
Payroll Services		-	-	-	-	15,000	15,000
Special Ed Services		-	190,000	-	-	-	190,000
Titlment Services (i.e. Title I)		-	-	-	-	-	-
Other Purchased / Professional / Consulting		-	-	93,300	-	10,000	103,300
<b>TOTAL CONTRACTED SERVICES</b>			<b>190,000</b>	<b>102,300</b>		<b>250,000</b>	<b>542,300</b>

**SCHOOL OPERATIONS**

**Global Concepts Charter School**

**PROJECTED BUDGET FOR 2019-2020**

**July 1, 2019 to June 30, 2020**

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

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Actual Student Enrollment	894	52				946
Total Paid Student Enrollment	867	50				917

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Board Expenses	-	-	-	-	7,500	7,500
Classroom / Teaching Supplies & Materials	42,500	-	-	-	-	42,500
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	62,000	-	-	-	-	62,000
Supplies & Materials other	69,250	-	-	-	-	69,250
Equipment / Furniture	23,500	-	28,000	-	-	51,500
Telephone	-	-	104,830	-	-	104,830
Technology	121,700	-	-	-	-	121,700
Student Testing & Assessment	50,000	-	-	-	-	50,000
Field Trips	22,500	-	-	-	-	22,500
Transportation (student)	586,950	-	-	-	-	586,950
Student Services - other	-	-	-	-	-	-
Office Expense	25,720	-	-	-	66,880	92,600
Staff Development	69,000	-	-	-	-	69,000
Staff Recruitment	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	-	25,000	25,000
School Meals / Lunch	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Other	-	-	-	-	687,444	687,444
<b>TOTAL SCHOOL OPERATIONS</b>	<b>1,073,120</b>		<b>132,830</b>		<b>786,824</b>	<b>1,992,774</b>
<b>FACILITY OPERATION &amp; MAINTENANCE</b>						
Insurance	-	-	-	-	125,580	125,580
Janitorial	-	-	-	-	367,500	367,500
Building and Land Rent / Lease	-	-	-	-	-	-
Repairs & Maintenance	311,625	20,775	20,775	-	62,325	415,500
Equipment / Furniture	56,250	3,750	-	-	15,000	75,000
Security	-	-	-	-	-	-
Utilities	138,441	8,652	8,652	-	17,305	173,050
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>506,316</b>	<b>33,177</b>	<b>29,427</b>		<b>587,710</b>	<b>1,156,630</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>	-	-	-	-	-	-
<b>DISSOLUTION ESCROW &amp; RESERVES / CONTINGENCY</b>	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>8,635,375</b>	<b>817,369</b>	<b>648,044</b>		<b>3,300,316</b>	<b>13,429,258</b>
<b>NET INCOME</b>	<b>4,716,212</b>	<b>(367,369)</b>	<b>(648,044)</b>	<b>-</b>	<b>(3,112,316)</b>	<b>560,329</b>

**ENROLLMENT - \*School Districts Are Linked To Above Entries\***

	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
Lackawanna	636	31	667
Buffalo	216	16	232
Other Various Districts	42	5	47
School District 4 (Enter Name)			-
School District 5 (Enter Name)			-



**Global Concepts Charter School**

**PROJECTED BUDGET FOR 2019-2020**

**July 1, 2019 to June 30, 2020**

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	13,351,587	450,000	-	-	188,000	13,989,587
Total Expenses	8,635,375	817,369	648,044	-	3,300,316	13,429,258
Net Income	4,716,212	(367,369)	(648,044)	-	(3,112,316)	560,329
Actual Student Enrollment	894	52				946
Total Paid Student Enrollment	867	50				917

**PROGRAM SERVICES**

**SUPPORT SERVICES**

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
TOTAL ENROLLMENT	894	52	946			
REVENUE PER PUPIL	14,935	8,654	-			
EXPENSES PER PUPIL	9,659	15,719	685			







[illegible]

**Disclosure of Financial Interest by a Current or Proposed Board of  
Trustees Member – Board of Regents-Authorized Charter Schools**

Name:

Suzana Mazella

Name of Charter School Education Corporation (the Charter School Name,  
if the charter school is the only school operated by the education  
corporation):

Global Concepts Charter School

1. List all positions held on the education corporation Board of Trustees  
("Board") (e.g. president, treasurer, parent representative).

Treasurer

2. Are you an employee of any school operated by the education corporation?  
Yes ☒ No

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

3. 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.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
2018/2019	Richard F. Mazella II	Disclosed relationship & did not vote	Substitute Teacher.

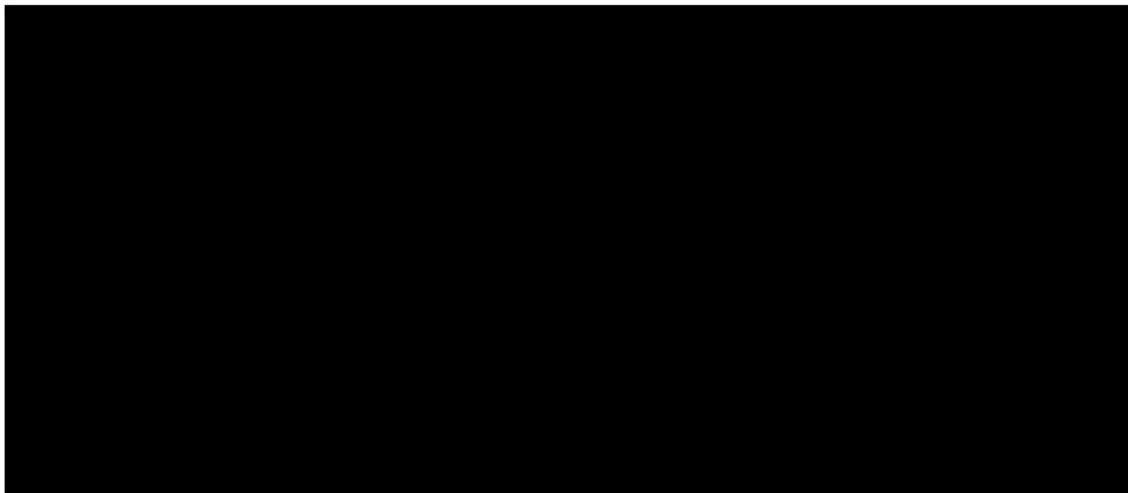
5. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

Suzana Mazelle 7/17/19  
Signature Date

*Please note that 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. Personal contact information provided below will be redacted.*



*last revised 08/21/2018*



**Disclosure of Financial Interest by a Current or Proposed Board of  
Trustees Member – Board of Regents-Authorized Charter Schools**

**Name:**

Anthony J. DeMarco Jr.

**Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):**

Global Concepts Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Trustee

2. Are you an employee of any school operated by the education corporation?  
     Yes X No

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

3. 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 X No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
<i>Please write "None" if applicable. Do not leave this space blank.</i> <i>none</i>	<i>none</i>	<i>none</i>	<i>none</i>

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
<i>none</i>	<i>none</i>	<i>none</i>	<i>none</i>	<i>none</i>

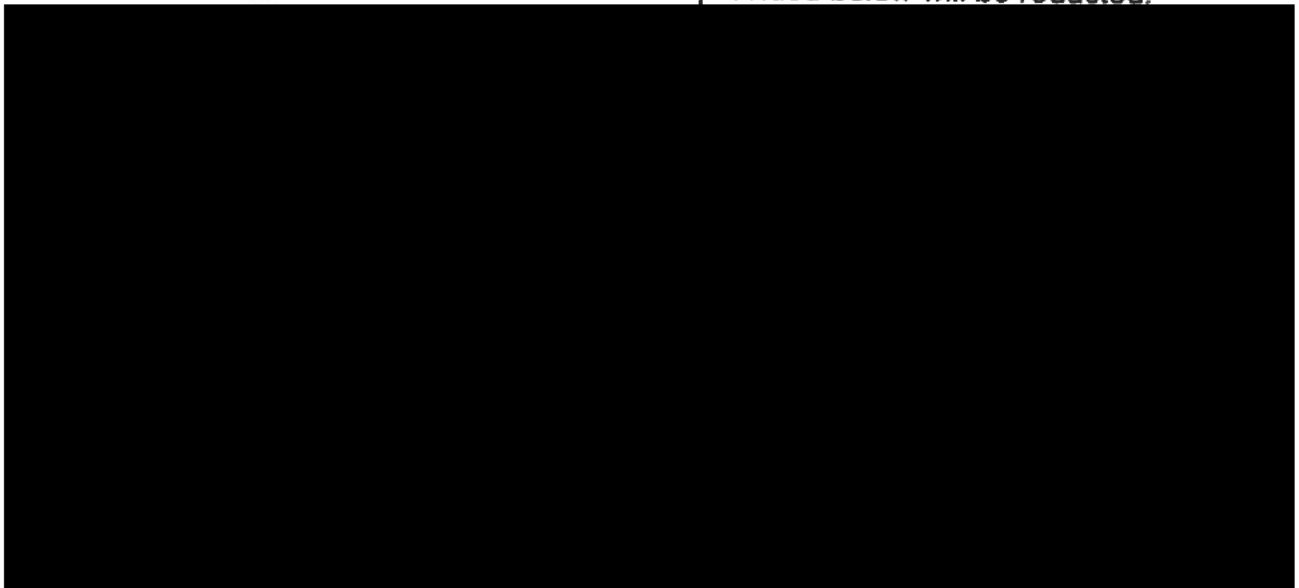
*Anthony J. Schmitt Jr.*

Signature

*6-26-19*

Date

*Please note that 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. Personal contact information provided below will be redacted.*



**Disclosure of Financial Interest by a Current or Proposed Board of  
Trustees Member – Board of Regents-Authorized Charter Schools**

Name:

Daniel Wilczewski

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Global Concepts Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Member

2. Are you an employee of any school operated by the education corporation?  
     Yes   X   No

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

3. 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   X   No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**None**."

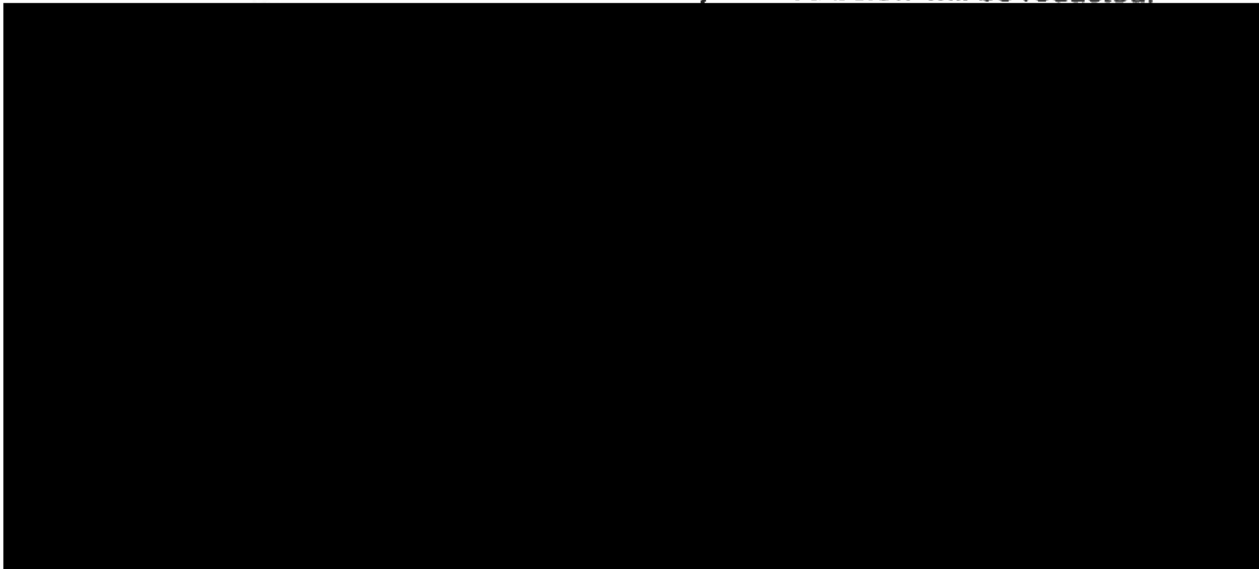
None

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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None	None	None	None	None

*David J. Wilkerson*  
 Signature

06/26/2019  
 Date

*Please note that 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. Personal contact information provided below will be redacted.*



**Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools**

Name:

DAWAN A. JONES

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

GLOBAL CONCEPTS CHARTER SCHOOL

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative). SECRETARY, V. PRESIDENT  
PRESIDENT

2. Are you an employee of any school operated by the education corporation?  
     Yes ✓ No

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

3. 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.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
<p>Please write "None" if applicable. Do not leave this space blank.</p>				

Please write "None" if applicable. Do not leave this space blank.

Signature Sawyer A. Jones

6/21/19  
Date

*Please note that 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. Personal contact information provided below will be redacted.*

**Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member – Board of Regents-Authorized Charter Schools**

Name:

Antonio Estrada

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Global Concepts Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

BOARD TRUSTEE, parent representative  
VICE PRESIDENT

2. Are you an employee of any school operated by the education corporation?  
Yes ☒ No

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

3. 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

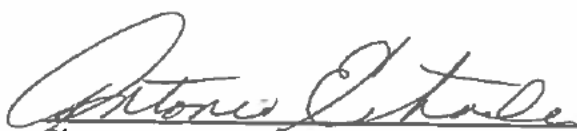
If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

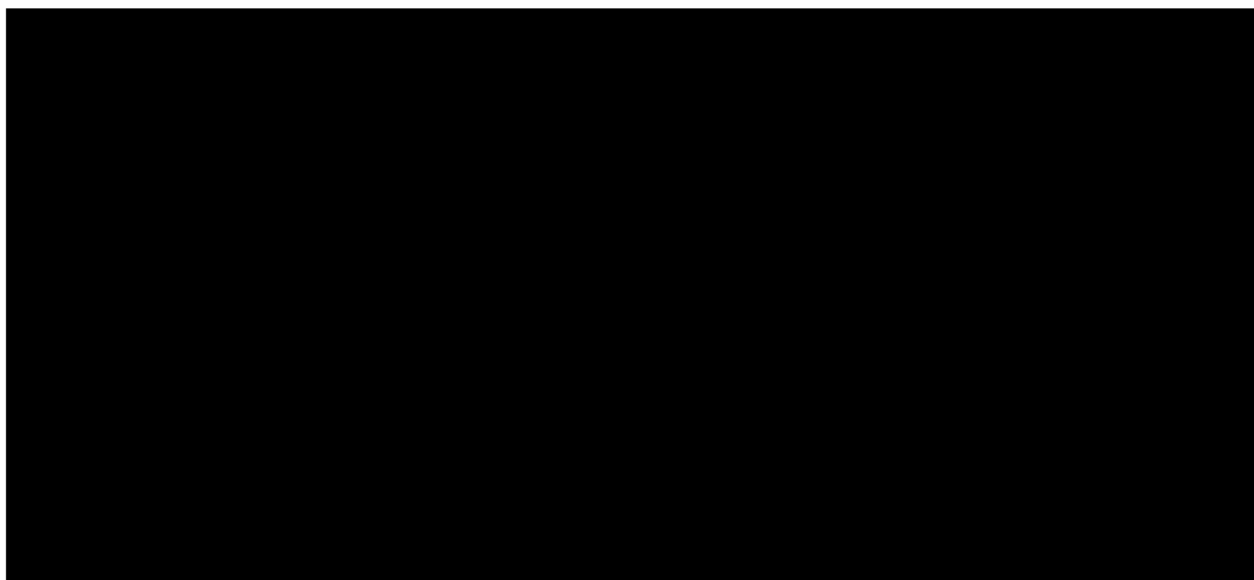
5. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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		
Please write "None" if applicable. Do not leave this space blank.				

  
Signature

4/24/19  
Date

Please note that 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. Personal contact information provided below will be redacted.



**Disclosure of Financial Interest by a Current or Proposed Board of  
Trustees Member – Board of Regents-Authorized Charter Schools**

**Name:**

William A. Kruger Jr

**Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):**

Global Concepts Charter

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Sec and Parent rep

2. Are you an employee of any school operated by the education corporation?  
     Yes X No

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

3. 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 X No

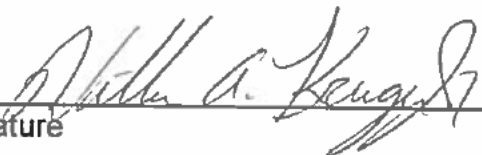
If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

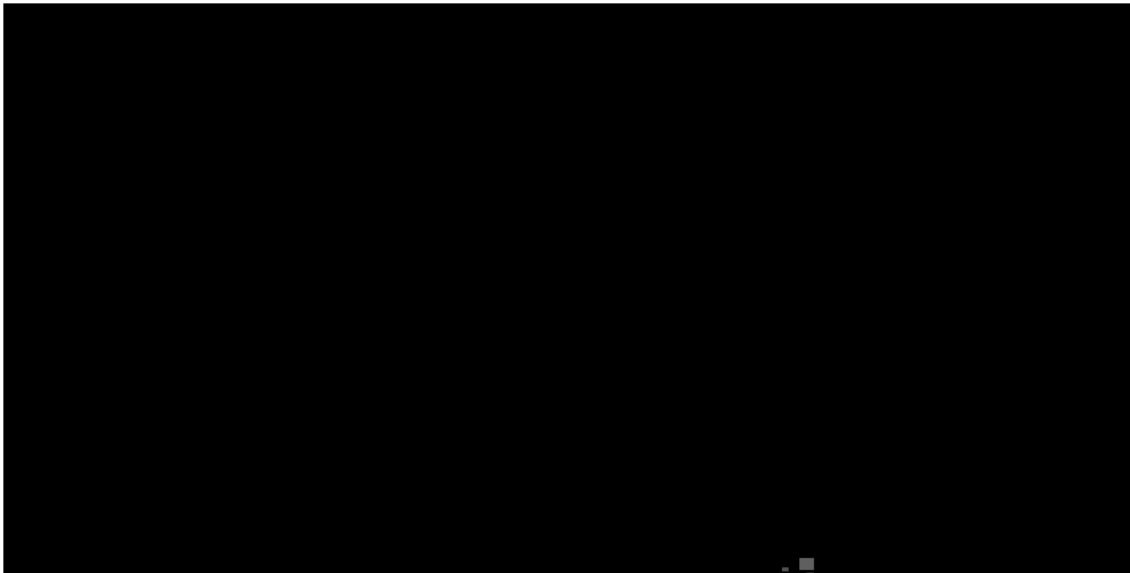
Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i> <i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>

5. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
Please write "None" if applicable. Do not leave this space blank. None	None	None	None	None

  
 Signature \_\_\_\_\_ Date 6-24-19

Please note that 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. Personal contact information provided below will be redacted.





# Entry 8 BOT Table

Created: 07/08/2019 • Last updated: 07/17/2019

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.

## 1. Current Board Member Information (Enter info for each BOT member)

	Trustee Name and Email Address	Position on the Board	Committee Affiliations	Voting Member Per By Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2018 19
1	Mr. Dawan Jones [REDACTED]	Chair	Finance Committee Member	Yes	7	07/01/2019	06/30/2021	10
2	Mr. Antonio Estrada [REDACTED]	Vice Chair	Finance Committee Member	Yes	6	07/1/2018	06/30/2021	11
3	Mrs. Suzanna Mazella [REDACTED]	Treasurer	Finance Committee Member	Yes	7	07/01/2018	06/30/2021	9
4	Mr. William Kruger, Jr. [REDACTED]	Secretary	N/A	Yes	5	07/01/2019	06/30/2022	10
	Mr. Anthony							



5	DeMarco, Jr. 	Trustee/Member	N/A	Yes	3	07/01/2019	06/30/2022	7
6	Mr. Daniel Wilczewski 	Trustee/Member		Yes	1	09/26/2018	09/26/2021	7
7								
8								
9								

**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, 2019	6
b.Total Number of Members Added During 2018 19	1
c. Total Number of Members who Departed during 2018 19	0
d.Total Number of members in 2018 19, as set by in Bylaws, Resolution or Minutes	6

**3. Number of Board meetings held during 2018-19** 11

**4. Number of Board meetings** 12  
**scheduled for 2019-20**

**Thank you.**



# Entry 9 - Board Meeting Minutes

Last updated: 07/11/2019

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## [Instructions for submitting minutes of the BOT monthly meetings](#)

Regents, NYCDOE, and Buffalo BOE authorized schools must either provide a link to a complete set of minutes that are posted on the charter school website, or upload a complete set of board meeting minutes from July 2018 June 2019, which should match the number of meetings held during the 2018 19 school year.

### **GLOBAL CONCEPTS CHARTER SCHOOL**

**Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2018-19 school year, on the charter school's website?**

Yes

**A. Provide if posted on the charter school's website a URL link to the Monthly Board Meeting Minutes, which should match the number of meetings held during the 2018-19 school year.**

<https://www.globalccs.org>



# Entry 10 Enrollment and Retention of Special Populations

Created: 07/08/2019 • Last updated: 07/17/2019

## Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2018 19 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners/Multilingual learners, 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 2019 20.

## GLOBAL CONCEPTS CHARTER SCHOOLSection Heading

### Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018 19	Describe Recruitment Plans in 2019 20
Economically Disadvantaged	<ul style="list-style-type: none"><li>• Use Census data to target recruitment information to families in areas of need</li><li>• Establish partnerships with preschool, head start and daycare organizations in Buffalo and Lackawanna that are located in above mentioned areas of need</li><li>• Contact institutions, such as free medical clinics, Catholic Charities and St Vincent de Paul Societies, that assist economically disadvantaged families</li><li>• Document and evaluate outreach efforts to determine success and focus</li></ul>	<ul style="list-style-type: none"><li>• Use Census data to target recruitment information to families in areas of need</li><li>• Establish partnerships with preschool, head start and daycare organizations in Buffalo and Lackawanna that are located in above mentioned areas of need</li><li>• Contact institutions, such as free medical clinics, Catholic Charities and St Vincent de Paul Societies, that assist economically disadvantaged families</li><li>• Document and evaluate outreach efforts to determine success and focus</li></ul>
English Language Learners/Multilingual Learners	<ul style="list-style-type: none"><li>• Use Census data to target recruitment information to areas with high percentage of families new to the United States</li><li>• Establish partnerships with preschool, head start and daycare organizations in Buffalo and Lackawanna that are located in above mentioned areas</li><li>• Contact institutions, such as Catholic Charities, refugee centers, ethnic markets and religious institutions, to assist in publicizing Global Concepts Charter School resources</li><li>• Document and evaluate outreach efforts to determine success and focus</li><li>• Utilize a weighted lottery system to ensure students falling into the category of</li></ul>	<ul style="list-style-type: none"><li>• Use Census data to target recruitment information to areas with high percentage of families new to the United States</li><li>• Establish partnerships with preschool, head start and daycare organizations in Buffalo and Lackawanna that are located in above mentioned areas</li><li>• Contact institutions, such as Catholic Charities, refugee centers, ethnic markets and religious institutions, to assist in publicizing Global Concepts Charter School resources</li><li>• Document and evaluate outreach efforts to determine success and focus</li><li>• Utilize a weighted lottery system to ensure students falling into the category of</li></ul>

	“economically disadvantaged” are given preference for open seats until equilibrium is maintained between Charter and Home District percentages	“economically disadvantaged” are given preference for open seats until equilibrium is maintained between Charter and Home District percentages
Students with Disabilities	<ul style="list-style-type: none"> <li>• Redesign recruitment materials to include special education services offered at Global Concepts Charter School</li> <li>• Advertise in the Special Education Edition of WNY Family magazine and with the Parent Network of WNY</li> <li>• Reach out to operators of pre schools and daycare centers that offer early intervention services to initiate collaboration between our organizations.</li> <li>• Hold open houses/informational sessions for parents at the above mentioned institutions</li> <li>• Communicate regularly with Buffalo and Lackawanna CSE chairs to ensure their knowledge of systems available at Global Concepts</li> <li>• Partner with Buffalo State College marketing students to develop a strategic plan for enticing larger numbers of special education students into our population</li> <li>• Ensure special education teachers attend open houses to discuss parental options available for students with special needs</li> <li>• Contact social workers, probation officers, social service officials and people in similar occupations and give them information that they in turn can give to families with whom they work</li> <li>• Attend meetings of community groups to talk about your program. This could include block clubs, community councils, tenants’ organizations, and cultural organizations, or places of worship</li> <li>• Join our local chamber of commerce, and/or attend meetings of a local business association in order to build ties to the business community</li> </ul>	<ul style="list-style-type: none"> <li>• Redesign recruitment materials to include special education services offered at Global Concepts Charter School</li> <li>• Advertise in the Special Education Edition of WNY Family magazine and with the Parent Network of WNY</li> <li>• Reach out to operators of pre schools and daycare centers that offer early intervention services to initiate collaboration between our organizations.</li> <li>• Hold open houses/informational sessions for parents at the above mentioned institutions</li> <li>• Communicate regularly with Buffalo and Lackawanna CSE chairs to ensure their knowledge of systems available at Global Concepts</li> <li>• Partner with Buffalo State College marketing students to develop a strategic plan for enticing larger numbers of special education students into our population</li> <li>• Ensure special education teachers attend open houses to discuss parental options available for students with special needs</li> <li>• Contact social workers, probation officers, social service officials and people in similar occupations and give them information that they in turn can give to families with whom they work</li> <li>• Attend meetings of community groups to talk about your program. This could include block clubs, community councils, tenants’ organizations, and cultural organizations, or places of worship</li> <li>• Join our local chamber of commerce, and/or attend meetings of a local business association in order to build ties to the business community</li> <li>• Document and evaluate outreach efforts to determine success and focus</li> </ul>

## Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018 19	Describe Retention Plans in 2019 20
	<ul style="list-style-type: none"> <li>• Global Concepts Charter School utilizes Title I services and funds</li> </ul>	<ul style="list-style-type: none"> <li>• Global Concepts Charter School utilizes Title I services and funds</li> </ul>

Economically Disadvantaged

- Students are able to receive free or reduced lunch services
- Resources, aids and supplemental are provided to families regarding support/assistance, as necessary
- Support and social services are provided to families that need assistance
- Bus transportation is available to all students
- Global Concepts Charter School administrators attend regular meetings provided by the Buffalo Public School System regarding curriculum updates
- Students receive academic support services to offset deficits
- A meeting regarding Title I funds and services is held annually for parents
- Elementary teachers have received training from the guidance department on poverty's effect on learning

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English Language Learners/Multilingual Learners

- Students are provided the opportunity to learn Arabic and/or Spanish, at parent request
- Five full time ESL teachers work with students in various stages of language acquisition. Services include the push in model as much as possible. Students needing extra support are provided resource room services
- Families are provided the opportunity to learn more about services provided to their children during the annual ESL dinner and presentation
- Cultural differences are respected and supported through events such as "Around the World in 80 Minutes" and "Taste of Global"
- ESL teachers attend workshops and presentations offered by BOCES to remain current on best practices
- Communications home are translated in both Spanish and Arabic
- We host an annual open house for all ENL students to meet faculty and staff
- Annually all ELL students attend a winter field trip to go skiing and snow tubing.
- We host an annual ENL Cultural Night, wherein students and parents exchange cultural dishes, and students put on several performances. This event is designed to assist students in becoming acculturated into the Global Concept's school community.

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	<ul style="list-style-type: none"> <li>• Annually all ENL students attend a spring field trip to Niagara Fall to see a play at one of the local theaters.</li> <li>• Student are actively engaged in a pen pal program with students from Taiwan.</li> <li>• Annually all ENL students participate in a Chinese Spring Festival.</li> <li>• Students have the opportunity to practice for the NYSEL throughout the year.</li> </ul>	<ul style="list-style-type: none"> <li>• Annually all ENL students attend a spring field trip to Niagara Fall to see a play at one of the local theaters.</li> <li>• Student are actively engaged in a pen pal program with students from Taiwan.</li> <li>• Annually all ENL students participate in a Chinese Spring Festival.</li> <li>• Students have the opportunity to practice for the NYSEL throughout the year.</li> </ul>
Student s with Disabilit ies	<ul style="list-style-type: none"> <li>• Students with special needs are educated in the least restrictive environment possible through the use of consultant teacher services, supplementary materials and modified/accommodated curriculum</li> <li>• Special education programs and IEP services are provided in accordance with Education Law</li> <li>• Students are provided with the appropriate amount and type of services, as dictated by their IEP</li> <li>• Contracts have been developed with BOCES, Buffalo Hearing and Speech, the Access Center and Optimal Therapy Associates to provide necessary related services in order to provide IEP mandated services</li> <li>• Consultant teachers remain current in their practice through attendance at seminars and BOCES workshops. Information collected is then provided to necessary staff through turnkey trainings</li> <li>• Quarterly reports are sent home to parents through IEP Direct to inform them of student progress towards goals</li> <li>• Regular communication occurs between the special education teacher and the child's guardians regarding goals, classroom progress and upcoming meetings</li> <li>• The RTI coordinator ensures appropriate referral and implementation of the RTI process and interventions used in the classroom</li> <li>• All faculty members participate in an August review of the RTI, CSE and Special Education referral processes</li> <li>• Benchmark assessments are given four times a year and STAR testing occurs five times a year to determine student standing and referral for necessary supports.</li> </ul>	<ul style="list-style-type: none"> <li>• Students with special needs are educated in the least restrictive environment possible through the use of consultant teacher services, supplementary materials and modified/accommodated curriculum</li> <li>• Special education programs and IEP services are provided in accordance with Education Law</li> <li>• Students are provided with the appropriate amount and type of services, as dictated by their IEP</li> <li>• Contracts have been developed with BOCES, Buffalo Hearing and Speech, the Access Center and Optimal Therapy Associates to provide necessary related services in order to provide IEP mandated services</li> <li>• Consultant teachers remain current in their practice through attendance at seminars and BOCES workshops. Information collected is then provided to necessary staff through turnkey trainings</li> <li>• Quarterly reports are sent home to parents through IEP Direct to inform them of student progress towards goals</li> <li>• Regular communication occurs between the special education teacher and the child's guardians regarding goals, classroom progress and upcoming meetings</li> <li>• The RTI coordinator ensures appropriate referral and implementation of the RTI process and interventions used in the classroom</li> <li>• All faculty members participate in an August review of the RTI, CSE and Special Education referral processes</li> <li>• Benchmark assessments are given four times a year and STAR testing occurs five times a year to determine student standing and referral for necessary supports.</li> </ul>



# Entry 11 Classroom Teacher and Administrator Attrition

Created: 07/17/2019 • Last updated: 07/29/2019

Report changes in teacher and administrator staffing.

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

Charter schools must complete the tables titled 2018-2019 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2018-2019 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2018; the FTE for any departed staff from July 1, 2018 through June 30, 2019; the FTE for added staff from July 1, 2018 through June 30, 2019; and the FTE of staff added in newly created positions from July 1, 2018 through June 30, 2019 using the tables provided.

### 1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/18	FTE Classroom Teachers Departed 7/1/18 6/30/19	FTE Classroom Teachers Filling Vacant Positions 7/1/18 6/30/19	FTE Classroom Teachers Added in New Positions 7/1/18 6/30/19	FTE of Classroom Teachers on 6/30/19
	98	7	9	2	100

### 2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/18	FTE Administrators Departed 7/1/18 6/30/19	FTE Administrators Filling Vacant Positions 7/1/18 6/30/19	FTE Administrators Added in New Positions 7/1/18 6/30/19	FTE Administrative Positions on 6/30/19
	8	0	0	0	8



3. Tell your school's story

Charter schools may provide additional information in this section of the Annual Report about their respective teacher and administrator attrition rates as some teacher or administrator departures do not reflect advancement or movement within the charter school networks. Schools may provide additional detail to reflect a teacher’s advancement up the ladder to a leadership position within the network or an administrator’s movement to lead a new network charter school.

(No response)

4. Charter schools must ensure that all prospective employees receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. 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.

Have all employees have been cleared through the NYSED TEACH system?

Yes

5. For perspective or current employees whose clearance has been denied, have you terminated their employment and removed them from the TEACH system?

	Yes
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Thank you



# Entry 12 Uncertified Teachers

Created: 07/17/2019 • Last updated: 08/21/2019

## Instructions for Reporting Percent of Uncertified Teachers

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. 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 column applies to a particular teacher, please select one column for the FTE count. Please do not include paraprofessionals, such as teacher assistants.

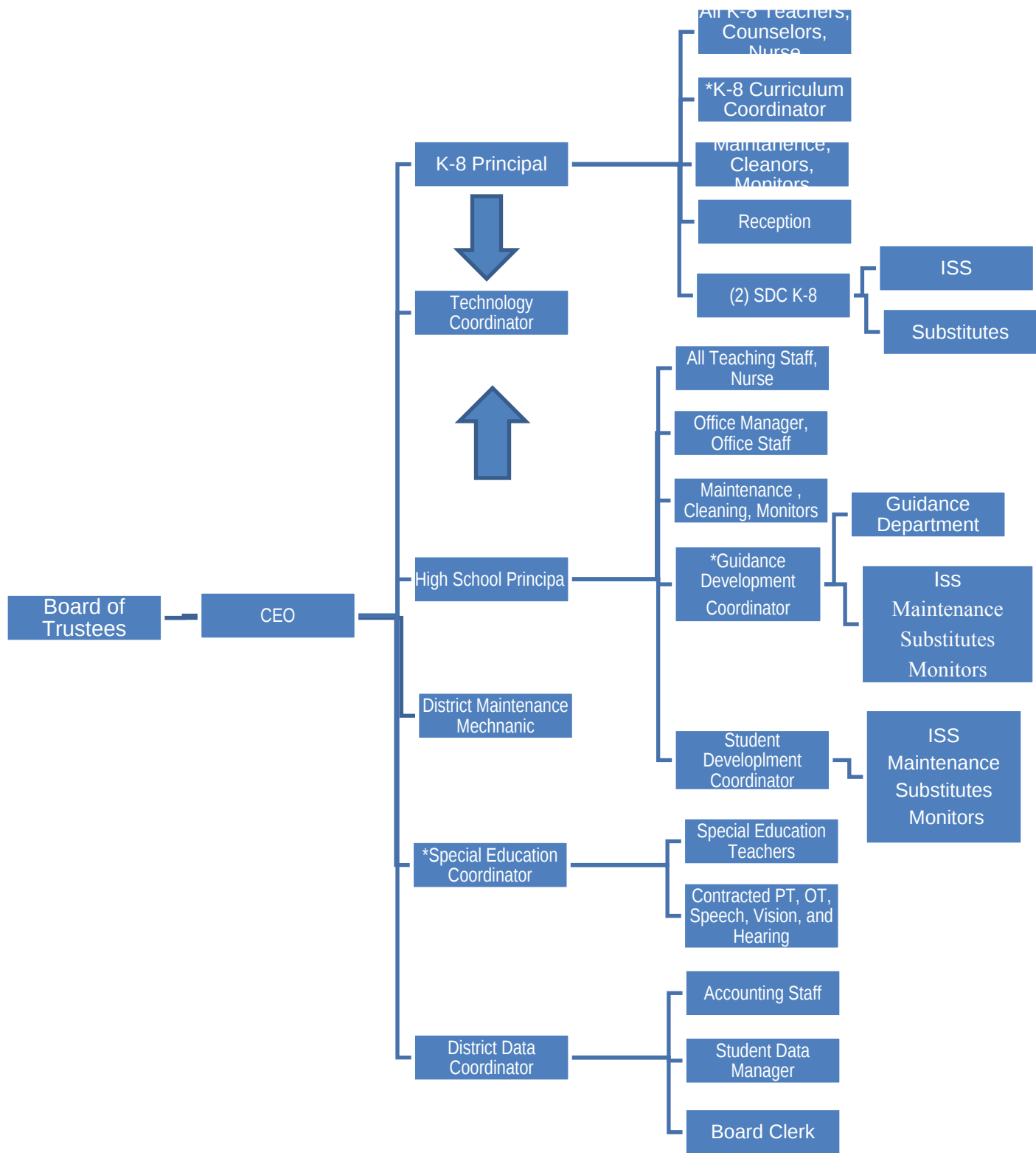
**FTE count of uncertified teachers on 6/30/18, and each uncertified teacher should be counted only once.**

	FTE Count
1. Total FTE count of uncertified teachers (6 30 19)	5
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6 30 19)	4
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6 30 19)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6 30 19)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6 30 19)	0
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6 30 19)	0

**FTE Count of All Uncertified Teachers as of 6/30/19** 5

**FTE Count of All Certified Teachers as of 6/30/19** 100

**Thank you.**



8/19-21	Staff Development
9/2	Labor Day - No School
9/3	Teacher Work Day
9/4	First Day of School for All Students
10/4	Emergency Drill/Early Release - HS 3:00 K-8 3:15
10/14	Columbus Day - No School
10/23	Early Release - Staff Development
11/11	Veteran's Day - No School
11/19	Early Release - Parent/Teacher Conf. Evening
11/27-29	Thanksgiving Recess
12/05	Early Release - Parent/Teacher Conferences
12/11	Early Release - Parent/Teacher Conferences
12/23-1/1	Winter Recess
1/20	Martin L King Day - No School
1/21-24	HS Regents Exams
2/17-21	Mid-Winter Recess
3/18	CEO/SUPT Conf. Day / Staff Development
4/03	CEO/SUPT Conf. Day / ELA Scoring
4/10-17	Spring Recess
5/1	CEO/SUPT Conf. Day / Math Scoring
5/19	Early Release - Staff Development
5/22-25	Memorial Day Weekend
6/2	HS Regents
6/17-25	HS Regents Exams
6/26	Early Release - Last Student & Teacher Day

Article 11.9 Should Student Attendance days be affected by school closings and fall below minimum New York State regulations, student attendance days will potentially be made up during the following:  
Professional Development Days, Mid-winter break,  
Spring Recess, and Memorial Day break.

**Global Concepts Phone and Fax Numbers**

Central Office Ph: (716) 821-1903 Fax: (716) 342-2222
Global K-8 Ph: (716) 821-1903 Fax: (716) 821-9563
Global H.S. Ph: (716) 939-2554 Fax: (716) 391-9901

	School Closed
	Early Release
	Staff Development
	Testing
Board Meeting - 4th Wednesday	
November/December- 3rd Wednesday	

**EARLY RELEASE K-8 11:30 AM**  
**High School 11:15 AM**

Total Staff/Student Days: 190/183			
Staff/Student		Staff/Student	
Jul 0/0		Jan 21/21	
Aug 3/0		Feb 15/15	
Sep 20/19		Mar 22/21	
Oct 22/22		Apr 16/15	
Nov 17/17		May 19/18	
Dec 15/15		Jun 20/20	

First Day - Wednesday 9/4/19 - All Students  
Last Day - Friday 6/26/20 - Students & Staff



August 2019				
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

September 2019				
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

October 2019				
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

November 2019				
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

December 2019				
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

January 2020				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

February 2020				
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

March 2020				
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

April 2020				
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

May 2020				
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

June 2020				
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

	School Closed
	Early Release
	Staff Development
	Testing
	Board Meeting 3rd or 4th Wed.

Early Release K-8 11:30 AM  
Early Release High School 11:15 AM



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