Entry 1 School Information and Cover Page

Created: 07/25/2018 • Last updated: 08/27/2018

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 task, please ensure that you select the correct authorizer **(as of June 30, 2018)** or you may not be assigned the correct tasks.

a. SCHOOL NAME

(Select name from the drop down menu)

WEST BUFFALO CS (REGENTS)

b. CHARTER AUTHORIZER (As of June 30th, 2018)

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

Regents-Authorized Charter School

c. DISTRICT / CSD OF LOCATION

Buffalo

d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	113 Lafayette Avenue Buffalo, New York 14213	[redacted]		

d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Andrea Todoro
Title	School Leader
Emergency Phone Number (###-###-####)	[redacted]

e. SCHOOL WEB ADDRESS (URL)

http://www.westbuffalocharter.org/

f. DATE OF INITIAL CHARTER

03/2010

g. DATE FIRST OPENED FOR INSTRUCTION 08/2012

h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

West Buffalo Charter School's mission statement reads as follows: Tomorrow's future leaders are sitting in our classrooms today. With small class sizes, a rigorous curriculum aligned with the NYS Common Core Learning Standards, and high expectations, West Buffalo Charter School develops an exceptional foundation of literacy skills for all students in grades K-7 (8th grade in 2019-2020). West Buffalo Charter School is a place were diversity is celebrated, individual difference are accepted and student success is maximized.

h2. 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	A small, safe learning environment, with small class sizes and a high teacher to student ration to provide more nurturing, individualized and differentiated student instruction and programming.
Variable 2	A school program built around a systematic approach to student language acquisition that leads to literacy. This approach simultaneously builds strong study skills, self-advocacy, and self-discipline that benefits students in every subject, throughout their education and beyond.
Variable 3	Academic enrichment opportunities to enhance and extend student learning.
Variable 4	Comprehensive and consistent monitoring of student learning progress and quick remediation/intervention supports to raise student achievement to appropriate target levels and demonstrate academic growth over time.
Variable 5	Faculty from local higher education teacher preparation programs share their expertise in diverse cultures, community connections, and social services. The colleges also provide opportunities for undergraduate/graduate students to experience an urban charter school environment.

Variable 6	The Buffalo Hearing and Speech Center provides a speech-language pathologist, trained in its proprietary Language to Literacy program and methodology. This person works with students who require intensive literacy remediation.
Variable 7	A longer school day and extended school year provides more time on task for students, helping to increase student learning and achievement over time.
Variable 8	WBCS has developed an educational model that is outcome-based, to maximize the learning potential of each student. The model also integrates themes of literacy and community which assist in preparing students to succeed beyond the classroom.
Variable 9	Art, Music, STEAM, and Physical Education classes for all children to ensure a well-rounded, balanced education.
Variable 10	A rigorous curriculum benchmarked to the Common Core Learning Standards and incorporates proven educational methodologies and best practices in education to maximize student learning achievement and success.

i. TOTAL ENROLLMENT ON JUNE 30, 2018	450

j. GRADES SERVED IN SCHOOL YEAR 2017-18

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7

k1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?	No

l1. FACILITIES

Does the school maintain or operate multiple sites?

	No, just one site.

l2. SCHOOL SITES

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site (K-5, 6-9, etc.)	Receives Rental Assistance	Rental Assistance for Which Grades (write N/A if applicable)
Site 1 (same as primary site)	113 Lafayette Avenue Buffalo, NY 14213	[redacted]	Buffalo	K-7	N/A	N/A
Site 2						
Site 3						

l2a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Andrea M. Todoro	[redacted]		
Operational Leader	Elizabeth J. Sterns			
Compliance Contact	Elizabeth J. Sterns			
Complaint Contact	Andrea M. Todoro			
DASA Coordinator	Rachel Banas			

m1. Are any sites in co-located space? If yes, please proceed to the next question. No

IF LOCATED IN PRIVATE SPACE IN NYC OR DISTRICTS OUTSIDE NYC

m3. Upload a current Certificate of Occupancy (COO) for each school site that is located in private space in NYC or located outside of NYC. Except for schools in district space (co-location space), school must provide a copy of the annual fire inspection report.

Site 1 Certificate of Occupancy (COO)

https://nysed-cso-reports.fluidreview.com/resp/17860904/yFPTXS6fVy/

Site 1 Fire Inspection Report

https://nysed-cso-reports.fluidreview.com/resp/17860904/nBJtmqxAKU/

Site 2 Certificate of Occupancy

(No response)

Site 2 Fire Inspection Report

(No response)

Site 3 Certificate of Occupancy

(No response)

Site 3 Fire Inspection Report

(No response)

n1. Were there any revisions to the school's charter during the 2017-18 school year? (Please include approved or pending material and non-material charter revisions).	No
o. Name and Position of Individual(s) Who Completed this Annual Report.	Elizabeth J. Sterns, Finance & Operations Officer

p. Our signatures (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

Signature, President of the Board of Trustees

Date 2018/07/27

Thank you.

FIRE ALARM INSPECTION TEST REPORT

LIFE SAFETY
FIRE & SECURITY SOLUTIONS

OFFICE PHONE NUMBER:

DATE	04/24/2018	ADDITIONAL BUILDING DATA	
SITE	West Buffalo Charter School	CONTACT	
ADDRESS	113 Lafayette Ave	PHONE	
CITY	Buffalo	STATE	New York ZIP
MONITORING ENTITY	Rapid Repsonse Acct Q62-3011	PHONE	14213

This inspection is: ☐ Annual ☐ Semi-Annual ☐ Quarterly ☐ Monthly ☐ Weekly ☒ Other **New Addition**

Type Transmission	☒ Digital	☐ Multiplex	☐ McCulloh	☐ Reverse Polarity	☐ RF	☐ Other					
Panel Manufacturer	**Firelite**	**Model Number**	**MS9600**	**Type**	☒ Addressable	☐ Hard Wired					

ALARM INITIATING DEVICES AND CIRCUIT INFORMATION

Qty of devices	Circuit Class	Type of device	Qty of devices	Circuit Class	Type of device
9	CLASS B	Manual Stations	1	CLASS B	Heat Detectors
0		ION Detectors	0		Waterflow Switches
65	CLASS B	Photo Detectors	0		Supervisory Switches
6		Duct Detectors	15	CLASS B	CO Detectors

ALARM NOTIFICATION APPLIANCES AND CIRCUIT INFORMATION

Qty of devices	Circuit Class	Type of device	Qty of devices	Circuit Class	Type of device
0		Bells	10	CLASS B	Strobes
0		Horns	34	CLASS B	Horn/Strobes
0		Speakers			
0		Chimes			

SUPERVISORY SIGNAL-INITIATING DEVICES AND CIRCUIT INFORMATION

Qty of devices	Circuit Class	Type of device	Qty of devices	Circuit Class	Type of device
0		Building Temp	0		Generator or Controller Trouble
0		Site Water Temp	0		Generator Engine Running
0		Site Water Level	0		Generator in Auto Position
0		Fire Pump Running	0		Switch Transfer
0		Fire Pump or Pump Controller Trouble			
0		Fire Pump Power			
0		Fire Pump Auto Position			

SIGNALING LINE CIRCUITS

Qty and Style (see NFPA 72, Table 6-6.1) of Signaling line circuits connected to system	Qty	4	Style(s)	Y

SYSTEM POWER SUPPLIES

A. Primary (Main): Nominal Voltage	120 VAC		AMPS	
Over Current Protection: Type	☐ Fuse	☒ Circuit Breaker	AMPS	20
Location (Primary Supply Panelboard)	BSMT PPGB / PNL 1-B	Disconnecting Means Location (Fuse or Breaker #)	26	
B. Secondary (Standby): ☒ Storage Battery ☐ Other:		AMP HR Rating	18	
Calculated capacity to operate system, in hours	☐ 24 ☐ 60 ☐ Other:			
☐ Engine-Driven generator dedicated to fire alarm system. Location of fuel storage:				

TYPE BATTERY

☐ Dry Cell	☐ Nickel Cadmium	☒ Sealed Lead-Acid	☐ Lead-Acid	☐ Other:

C. Emergency or standby system used as a backup to primary power supply, instead of using a secondary power supply.

	Emergency system described in NFPA 70, Article 700
	Legally required standby described in NFPA 70, Article 701
	Optional standby system described in NFPA 70, Article 702, which also meets the performance requirements of Article 700 or 701

SITE West Buffalo Charter School **DATE** 04/24/2018

PRIOR TO ANY TESTING

Notifications Are Made	Yes	NA	No	Who	Time
Building Management	X				
Monitoring Entity	X				5:46 AM
Other:					

INITIATING & SUPERVISORY DEVICE TESTS & INSPECTIONS (ON SEPARATE FORM) - # OF PAGES ATTACHED EMERGENCY COMMUNICATIONS EQUIPMENT _____

SECONDARY POWER

Type	Visual	Functional	NA	Comments
Battery Condition				
Load Voltage		X		
Discharge Test		X		
Amp Hour Reading		X		
Specific Gravity			X	

Batteries Meet NFPA 72 Test Requirements: ● Yes ○ No ○ NA

SYSTEM TESTS & INSPECTIONS

Type	Visual	Functional	NA	Comments	Type	Visual	Functional	NA	Comments
Control Panel		X			Transient Suppressors			X	
Interface Equipment		X			Remote Annunciators		X		
Lamps/LEDS		X			Audible		X		
Fuses	X				Visual		X		
Primary Power Supply	X				Speakers			X	
Trouble Signals					Voice Clarity			X	
Disconnect Switches			X		Door Holders			X	
Ground Fault Monitor		X			Door Unlock			X	

Type	Visual	Functional	NA	Comments	Interface Equipment	Visual	Functional	NA	Comments
Phone Set			X		Elevator Recall			X	
Phone Jack			X		HVAC Shut Down		X		
Off-Hook Indicator			X		Specify:				
Amplifier(s)			X		**Special Hazards**	**Visual**	**Functional**	**NA**	**Comments**
Tone Generators			X		Specify:				
Call in Signal Silence			X		Specify:				
System Performance			X		Specify:				

SUPERVISING STATION MONITORING	Yes	NA	No	Time	Comments
Alarm Signal	X				
Alarm Restoral	X				
Trouble Signal	X				
Trouble Restoral	X				
Supervisory Signal	X				
Supervisory Restoral	X				

NOTIFIED TESTING COMPLETE	Yes	NA	No	Who	Time
Building Management	X				
Monitoring Entity	X				7:18 AM
Other:					

HAS SENSITIVITY BEEN COMPLETED AS PER NFPA 72 OR LOCAL STATE CODES: YES ○ NO ○ NA ●

Year Sensitivity Testing Completed: Year Sensitivity Testing Due: How Was Sensitivity Tested:

WHILE PERFORMING THE INSPECTION ADDITIONAL ITEMS WERE NOTED THAT NEED CORRECTED: YES ○ NO ○ NA ●

○ **Explanation of "NO" answers, system deficiencies, and/or inspector recommendations are listed on SERVICE FOLLOW UP # _____, attached to this form.**

● No SERVICE FOLLOW UP REPORT was required during this inspection.

I state that the information on this form is correct at the time and place of this inspection. All test and inspections were performed in accordance with applicable NFPA 72 test and inspection sections. All equipment tested at this time was left in operational condition upon completion of this inspection except as noted on any SERVICE FOLLOW UP REPORT as stated above.

Name of Inspector A. Marshall / G. Heitman **Signature** Gregory Heitman Digitally signed by Gregory Heitman Date: 2018.04.24 13:42:08 -04'00' **Certification #** 12000213710

I acknowledge that the inspection, deficiencies, and suggested improvements were discussed with me upon completion of the inspection. It is understood that all information contained herein is provided to the best of the knowledge of the person providing the information and that, if requested, will be forwarded to the authority having jurisdiction.

Name of Owner or Representative _____ **Signature** _____

SITE West Buffalo Charter School **DATE** 04/24/2018

LOCATION	DEVICE TYPE	ZONE / ADDRESS	TYPE OF INSPECTION	FACTORY SETTING	MEASURED SETTING	STATUS
[redacted]						PASS
						PASS
						PASS
						PASS
						PASS
						PASS
[redacted]						PASS
						PASS
						PASS
						PASS
						PASS
						PASS

ADDITIONAL FIRE ALARM INITIATING REPORT =

LIFE SAFETY
FIRE & SECURITY SOLUTIONS

◯ BRANCH PHONE NUMBER: 04/24/2018 DATE: 04/24/2018

JOB NAME: West Buffalo Charter School INSPECTION FREQUENCY: ☐ Annual ☐ SemiAnnual

ADDITIONAL BUILDING DATA: ☐ Quarterly ☐ Monthly ☐ Weekly ☒ Other

LOCATION	DEVICE TYPE	ZONE / ADDRESS	TYPE OF INSPECTION	FACTORY SETTING	MEASURED SETTING	STATUS
[redacted]						PASS
						PASS
						PASS

ADDITIONAL FIRE ALARM INITIATING REPORT =

LIFE SAFETY
FIRE & SECURITY SOLUTIONS

◯ BRANCH PHONE NUMBER: 04/24/2018 DATE: 04/24/2018

JOB NAME: West Buffalo Charter School INSPECTION FREQUENCY: ☐ Annual ☐ SemiAnnual

ADDITIONAL BUILDING DATA: ☐ Quarterly ☐ Monthly ☐ Weekly ☒ Other

LOCATION	DEVICE TYPE	ZONE / ADDRESS	TYPE OF INSPECTION	FACTORY SETTING	MEASURED SETTING	STATUS
[redacted]						PASS
						PASS
						PASS

CITY OF BUFFALO

Certificate of Occupancy

Certificate No.: **202032 ****CONDITIONAL****

In accordance with the appropriate laws of the State of New York and/or the Ordinances of the City of Buffalo the structure(s) located at **113 LAFAYETTE** Buffalo, New York, having been inspected and found to conform substantially to applicable laws, ordinances, rules or regulations, said structure(s) is hereby certified for occupancy. This certificate is issued subject to the limitation herein specified and is valid until revoked unless automatically voided by the conditions set forth on the reverse side of this certificate.

Date Issued: **06/19/2018**

James Comerford Jr

Commissioner of Permit and Inspection Services

No. Units: N/A **No. Stories: 4** **Building Type: 2A FIRE RESISTIVE PROTECTED**

Construction: NON-COMBUSTIBLE **Class: E** **Zoning District: N-2R**

Smoke Detectors: YES **Carbon Monoxide Detectors: YES**

Permit No: GC17-9426831 **Permit Date: 07/14/2017** **Receipt No: AS PER PERMIT**

Inspector: ROBERT KENDALL **Date Inspected: 06/15/2017**

BUILDAGE USAGE: ADDITION TO A SCHOOL ON BARTON STREET SIDE OF THE BUILDING

Story	Use
[redacted]	

SEE REVERSE SIDE

Entry 2 NYS School Report Card Link

Last updated: 07/25/2018

WEST BUFFALO CS (REGENTS)

1. CHARTER AUTHORIZER (As of June 30th, 2018) (For technical reasons, please re-select authorizer name from the drop down menu).	REGENTS-Authorized Charter School
2. NEW YORK STATE REPORT CARD **Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See https://reportcards.nysed.gov/).** **(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).**	https://data.nysed.gov/profile.php?instid=800000067492

Entry 3 Progress Toward Goals

Created: 07/25/2018 • Last updated: 07/30/2018

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.

2017-18 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 West Buffalo Charter School will decrease the total number of Level 1's on the NYS ELA and Math Assessments by 10%.	NYS ELA and Math assessment data		Data is not available thus will be updated on November 1, 2018
Academic Goal 2	Each year West Buffalo Charter School will decrease the total number of Level 1's within each sub-group (LEP, SWD, and ED) by 5% on the NYS ELA and Math Assessments.			Data is not available thus will be updated on November 1, 2018
Academic Goal 3	West Buffalo Charter School will outscore Buffalo Public Schools by 5% as measured by proficiency level on the NYS ELA and Math Assessments.			Data is not available thus will be updated on November 1, 2018
	West Buffalo Charter			

Academic Goal 4	School will outscore the district subgroups (LEP, SWD, and ED) by 10% as measured by proficiency level on the NYS ELA and Math Assessments.			Data is not available thus will be updated on November 1, 2018
Academic Goal 5	80% of enrolled students in grades K-4 at or above grade level in the Fall will demonstrate continuous growth on AIMSweb ELA and Math measures in the Spring.	AIMSweb data previously, now FastBridge since 2017-18 school year	Met	
Academic Goal 6	80% of enrolled students in grades K-4 below grade level in the Fall will demonstrate continuous growth on AIMSweb ELA and Math measures in the Spring.	AIMSweb data previously, now FastBridge since 2017-18 school year	Met	
Academic Goal 7				
Academic Goal 8				

2. Do have more academic goals to add? No

3. Do have more academic goals to add? No

4. ORGANIZATIONAL GOALS

2017-18 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	Once enrolled at West Buffalo Charter School 85% of students will re-enroll for the following school year as measured by re-enrollment data.	Re-enrollment data per the school's student management system.	Met	
Org Goal 2	85% of responding parents will report they are satisfied by WBCS as measured by the annual satisfaction survey.	Annual satisfaction survey results	Met	
Org Goal 3				
Org Goal 4				
Org Goal 5				

5. Do you have more organizational goals to add? No

6. FINANCIAL GOALS

2017-18 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	No specific financial goals were included in the charter renewal. The year following the renewal, WBCS applied for material change to expand the program to middle school which included significant expansion of the facilities. This required deliberate and conscientious financial planning and investment. The school has successfully expanded the facilities and is meeting all financial goals and projections related to financing.	Several specific bank covenants, audit results, budget to actual comparisons, etc.	Met	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

Entry 4 Expenditures per Child

Last updated: 07/30/2018

WEST BUFFALO CS (REGENTS)Section 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 2017-18 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: http://www.p12.nysed.gov/psc/AuditGuide.html

Line 1: Total Expenditures	5010233
Line 2: Year End FTE student enrollment	399
Line 3: Divide Line 1 by Line 2	12557

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 2017-18 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)	100037
Line 2: Management and General Cost (Column)	567241
Line 3: Sum of Line 1 and Line 2	667278
Line 5: Divide Line 3 by the Year End FTE student enrollment	1672

Thank you.

WEST BUFFALO CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2018

WEST BUFFALO CHARTER SCHOOL

Table of Contents

June 30, 2018

Financial Statements

Independent Auditors' Report

Financial Statements

Notes to Financial Statements

Additional Information

Schedule of Expenses

Reporting Required by *Government Auditing Standards*

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*

Lumsden McCormick LLP
CERTIFIED PUBLIC ACCOUNTANTS
Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202
p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
West Buffalo Charter School

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2018 and 2017 and the related statements of activities 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 a financial audit 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, 2018 and 2017, 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 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. 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 31, 2018 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 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.

Lumsden & McCormick, LLP

October 31, 2018

Balance Sheets

June 30,	2018	2017
Assets		
Current assets:		
Cash	$ 414,120	$ 54,922
Receivables (Note 2)	294,377	194,603
	708,497	249,525
Property and equipment, net (Note 3)	13,116,061	6,627,583
Other assets	139,014	4,745
	$ 13,963,572	$ 6,881,853
Liabilities and Net Assets		
Current liabilities:		
Short-term borrowings (Note 4)	$ 500,000	$ 400,000
Current portion of long-term debt (Note 5)	-	111,639
Accounts payable and accrued expenses	2,294,901	1,288,088
Refundable advances	41,500	-
	2,836,401	1,799,727
Long-term debt (Note 5)	8,104,571	3,396,990
Net assets:		
Unrestricted	3,022,600	1,685,136
	$ 13,963,572	$ 6,881,853

See accompanying notes.

Statements of Activities

For the years ended June 30,	2018	2017
Changes in unrestricted net assets:		
Support and revenue:		
Enrollment fees:		
Revenue-resident student enrollment	$ 5,168,932	$ 4,361,410
Revenue-students with disabilities	280,433	188,058
Revenue-additional state aid	-	148,178
Federal grants	308,807	161,256
State and other grants	71,500	272,650
Other income	203,302	90,416
Total support and revenue	6,032,974	5,221,968
Expenses:		
Program expenses:		
Regular education	2,189,986	2,066,997
Special education	711,713	679,268
Other programs	828,071	785,042
Total program expenses	3,729,770	3,531,307
Supporting services:		
Management and general	965,740	954,349
Total expenses	4,695,510	4,485,656
Change in net assets	1,337,464	736,312
Net assets - beginning	1,685,136	948,824
Net assets - ending	$ 3,022,600	$ 1,685,136

See accompanying notes.

Statements of Cash Flows

For the years ended June 30,	2018	2017
Operating activities:		
Cash received from public school districts	$ 5,533,633	$ 4,644,598
Cash received from federal, state and other grants	246,411	512,717
Cash received from other sources	60,387	90,296
Payments to employees for services and benefits	(3,666,224)	(2,815,195)
Payments to vendors and suppliers	(603,071)	(896,115)
Interest paid	(198,069)	(259,376)
Net operating activities	1,373,067	1,276,925
Investing activities:		
Property and equipment expenditures	(5,709,811)	(1,994,303)
Financing activities:		
Net proceeds from short-term borrowings	100,000	400,000
Proceeds from long-term debt	8,104,571	-
Payments on long-term debt	(3,508,629)	(57,478)
Net financing activities	4,695,942	342,522
Net change in cash	359,198	(374,856)
Cash - beginning	54,922	429,778
Cash - ending	$ 414,120	$ 54,922
Reconciliation of change in net assets to net cash flows from operating activities:		
Change in net assets	$ 1,337,464	$ 736,312
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	237,296	207,464
Gain on interest rate swap	(134,269)	-
Changes in operating assets and liabilities:		
Receivables	(99,774)	31,748
Accounts payable and accrued expenses	(9,150)	301,401
Refundable advances	41,500	-
Net operating activities	$ 1,373,067	$ 1,276,925

See accompanying notes.

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

West Buffalo Charter School (the School) was established in 2010 to operate a charter school in the City of Buffalo, New York (the City) pursuant to its Charter Agreement with the New York State Education Department. The School opened in August 2012 and is chartered through 2020, at which time it must apply to renew its charter for another term. The School currently offers classes from kindergarten through grade 6 and plans to add a grade each year to grade 8.

The School's goal is to assist each student reach his or her fullest potential through daily instruction which contains a blend of speech, language skills, and intensive literacy instruction.

Pursuant to the School's charter, Buffalo Hearing and Speech Center and D'Youville College are institutional partners of the School, with representatives from each organization serving on the School's Board of Trustees.

Cash:

Cash 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 complies with a requirement to hold no less than $75,000 in an escrow account to pay for 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. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debts expense and a credit to accounts receivable. An allowance for doubtful accounts is considered unnecessary by management because all significant amounts deemed uncollectible are written off each year.

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.

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 Board of Education for the City of Buffalo School District.

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 are necessary to recognized amounts.

Transportation:

The City of Buffalo School District provides the School with certain transportation services without cost. The value of these services has not been recorded in these financial statements.

Income Taxes:

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

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 31, 2018, the date the financial statements were available to be issued.

Use of Estimates:

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

Cost Allocation:

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

2. Receivables:

	2018	2017
Grants	$ 213,767	$ 38,371
Enrollment fees	71,844	156,112
Other	8,766	120
	$ 294,377	$ 194,603

In July 2017, all New York State charter schools serving students in the fiscal 2017 school year received additional state aid. The additional aid was based on the number of students served and was paid directly from the New York State Education Department. Additional aid totaling $148,178 is included as enrollment fees receivable on the accompanying balance sheet as of June 30, 2017. No additional state aid was received for the year ended June 30, 2018.

3. Property and Equipment:

	2018	2017
Land	$ 408,880	$ 408,880
Building and improvements	6,501,946	6,490,885
Furniture and equipment	619,070	387,291
Construction in progress	6,593,948	111,014
	14,123,844	7,398,070
Less accumulated depreciation	1,007,783	770,487
	$ 13,116,061	$ 6,627,583

Construction in progress at June 30, 2018 and 2017 includes costs incurred in connection with the School's $6.6 million expansion project and was substantially completed in July 2018. The project was financed primarily with a bank construction loan (Note 5).

Interest totaling $200,034 was capitalized during the year ended June 30, 2018.

4. Short-Term Borrowings:

At June 30, 2017, the School had available a $400,000 bank demand line of credit (the Line) for working capital financing with interest payable at one month LIBOR plus 2.95%. The line was secured by certain assets, was subject to the usual terms and conditions applied by the bank for working capital financing and was periodically reviewed and renewed. The borrowings outstanding under the line of credit totaled $400,000 at June 30, 2017.

In July 2017, the School obtained a $500,000 revolving line of credit demand loan (the Loan) for working capital financing with interest payable at LIBOR Advantage Rate plus 2.50%, secured by certain assets. The School used funds available from the Loan to repay the outstanding obligation on the Line and subsequently closed the Line. The amount outstanding on the Loan at June 30, 2018 totaled $500,000.

5. Long-Term Debt:

	2018	2017
Bank construction loan, interest only monthly payments through July 2019. Conversion of $9,536,000 in July 2019, estimated principal payments ranging from $32,657 to $52,365, due June 2027 with balloon payment of $5,571,000, secured by essentially all assets. Interest on the loan is fixed at 6.25% based on terms of an interest rate swap agreement	$ 8,258,592	$ -
Capital lease obligation, monthly payments of $11,405 including interest at 6.75% for the first five years and the higher of 6.75% or prime plus 3.75% thereafter, settled in July 2017 through the bank construction loan above.	-	1,309,352
Capital lease obligation, monthly payments ranging from $16,999 to $26,189 including imputed interest at 9.7%, settled in July 2017 through the bank construction loan above.	-	2,199,277
Less unamortized debt issuance costs	154,021	-
	8,104,571	3,508,629
Less current portion	-	111,638
	$ 8,104,571	$ 3,396,991

Debt issuance costs are amortized over the term of the related long-term debt and recorded as interest expense.

Aggregate maturities of net long-term debt subsequent to June 30, 2018 are:

	Principal	Debt Issuance Costs	Totals
2019	$ -	$ -	$ -
2020	368,387	(17,113)	351,274
2021	425,743	(17,113)	408,630
2022	452,162	(17,113)	435,049
2023	480,234	(17,113)	463,121
Thereafter	6,532,066	(85,569)	6,446,497
	$ 8,258,592	$ (154,021)	$ 8,104,571

Noncapitalized interest expense for the years ended June 30, 2018 and 2017 was $169,382 and $309,588.

The bank construction loan includes restrictive covenants relative to debt service coverage and minimum liquidity requirements.

In 2018, the School entered into an interest rate swap agreement to eliminate the risks associated with the variability of future earnings and cash flows caused by movements in debt interest rates. The fair value of the swap asset at June 30, 2018 totaled $134,269 and has been recorded in other assets in these financial statements.

The School is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreement; however, the School does not anticipate nonperformance by the counterparty.

6. Retirement Plan:

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.

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 9.80% of the annual covered payroll for the year ended June 30, 2018 and 11.72% for the year ended June 30, 2017. The required contributions for the years ended June 30, 2018 and 2017 were $204,032 and $220,716.

7. Lease Obligations:

In 2012, the School entered into a series of purchase, lease, and sublease contracts with a developer to acquire and renovate the School, and subleased the premises from the developer under a twenty year triple net lease. The lease obligations and related assets were capitalized for financial reporting purposes. Consequently, through June 2017, land, building, and improvements include capitalized lease assets totaling $3,737,541. Amortization of leased assets included in depreciation expense was $90,554 in 2017, and net book value of leased assets was $3,330,048 at June 30, 2017.

Management exercised the lease buyout provision in July 2017. The remaining balance on the mortgage note payable and other amounts due the landlord totaled $3.5 million and were financed with a draw from the bank construction loan described in Note 5.

8. Cash Flows Information:

Noncash investing and financing activities excluded from the statements of cash flows include property and equipment expenditures included in accounts payable of $1,393,415 and $377,452 at June 30, 2018 and 2017.

9. Fair Value Measurements:

Assets measured at fair value on a recurring basis comprise the following at June 30, 2018 and 2017:

Description	**2018**	2017
Interest rate swap	**$ 134,269**	$ -

Fair value was determined as follows:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2018 Interest rate swap	**$ -**	**$ 134,269**	**$ -**

The fair value of the interest rate swap was obtained from a financial institution based on exit prices for similar arrangements.

Additional Information
Schedule of Expenses

For the year ended June 30, 2018 (with comparative totals for 2017)

		2018					2017
	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total	Total
Administrative personnel	6.0	$ 23,892	$ 23,891	$ 23,891	$ 406,153	$ 477,827	$ 412,076
Instructional personnel	57.5	1,231,788	369,536	451,656	-	2,052,980	1,672,486
Non-instructional personnel	7.0	32,137	12,813	19,324	145,769	210,043	175,093
Total salaries	70.5	1,287,817	406,240	494,871	551,922	2,740,850	2,259,655
Salaries		1,287,817	406,240	494,871	551,922	2,740,850	2,259,655
Employee benefits and payroll taxes		228,253	78,948	78,948	100,799	486,948	510,134
Retirement		102,017	40,806	40,806	20,403	204,032	220,716
Professional fees		-	-	-	71,824	71,824	118,796
Contracted services-education		139,436	46,478	46,478	-	232,392	242,114
Maintenance and repairs		36,422	11,514	14,091	16,299	78,326	140,852
Insurance		21,763	6,880	8,420	9,739	46,802	32,760
Utilities		20,217	6,391	7,822	9,048	43,478	36,156
Supplies and materials		68,592	21,684	26,537	30,696	147,509	192,004
Equipment and furnishings		8,712	2,754	3,370	3,899	18,735	19,968
Staff development		7,834	2,477	3,031	3,505	16,847	32,112
Recruitment		-	-	-	21,715	21,715	21,573
Technology		45,668	14,437	17,580	20,526	98,211	74,264
Student services		31,239	10,412	10,412	-	52,063	46,056
Office expense		2,910	2,910	2,910	20,370	29,100	21,444
Interest		78,763	24,899	30,319	35,401	169,382	309,588
		2,079,643	676,830	785,595	916,146	4,458,214	4,278,192
Depreciation		110,343	34,883	42,476	49,594	237,296	207,464
Total		$ 2,189,986	$ 711,713	$ 828,071	$ 965,740	$ 4,695,510	$ 4,485,656

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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
West Buffalo 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 West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2018.

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.

Lumsden & McCormick, LLP

October 31, 2018

Annual Financial Statement Audit Report

School Name:	Charter School Name
Date (Report is due Nov. 1):	November 1, 2018
Primary District of Location (If NYC select NYC DOE):	Buffalo City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	[redacted]
School Fiscal Contact Email:	[redacted]
School Fiscal Contact Phone:	[redacted]
School Audit Firm Name:	Lumsden & McCormick, LLP
School Audit Contact Name:	Sarah Hopkins, CPA
School Audit Contact Email:	[redacted]
School Audit Contact Phone:	[redacted]
Audit Period:	2017-18
Prior Year:	2016-17

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	Included
Management Letter Response	Not included as there were no issues to respond to
Federal Single Audit (A-133)	Not required as the school did not meet the $750,000 threshold
Corrective Action Plan	Not required as there were no audit findings

Charter School Name
Statement of Financial Position
as of June 30

	2018	2017
CURRENT ASSETS		
Cash and cash equivalents	$ 414,120	$ 54,922
Grants and contracts receivable	213,767	-
Accounts receivables	80,610	194,603
Prepaid Expenses	-	-
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	708,497	249,525
NON-CURRENT ASSETS		
Property, Building and Equipment, net	$ 13,116,061	$ 6,627,583
Restricted Cash	-	-
Security Deposits	4,745	4,745
Other Non-Current Assets	134,269	-
TOTAL NON-CURRENT	13,255,075	6,632,328
TOTAL ASSETS	**13,963,572**	**6,881,853**
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 1,791,213	$ 550,006
Accrued payroll, payroll taxes and benefits	503,688	738,082
Current Portion of Loan Payable	500,000	511,639
Due to Related Parties	-	-
Refundable Advances	41,500	-
Deferred Revenue	-	-
Other Current Liabilities	-	-
TOTAL CURRENT	2,836,401	1,799,727
LONG-TERM LIABILITIES		
Loan Payable; Due in More than One Year	$ 8,104,571	$ 3,396,990
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
TOTAL LONG-TERM	8,104,571	3,396,990
TOTAL LIABILITIES	10,940,972	5,196,717

NET ASSETS		
Unrestricted	$ 3,022,600	$ 1,685,136
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	3,022,600	1,685,136
TOTAL LIABILITIES AND NET ASSETS	**13,963,572**	**6,881,853**

Charter School Name
Statement of Activities
as of June 30

	2018			2017
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	$ 5,168,932	$ -	$ 5,168,932	$ 4,361,410
State and Local Per Pupil Revenue - SPED	280,433	-	280,433	188,058
State and Local Per Pupil Facilities Revenue	-	-	-	148,178
Federal Grants	308,807	-	308,807	161,256
State and City Grants	71,500	-	71,500	272,650
Other Operating Income	203,302	-	203,302	90,416
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	6,032,974	-	6,032,974	5,221,968
EXPENSES				
Program Services				
Regular Education	$ 2,197,369	$ -	$ 2,197,369	$ 2,066,997
Special Education	718,879	-	718,879	679,268
Other Programs	835,237	-	835,237	785,042
Total Program Services	3,751,485	-	3,751,485	3,531,307
Management and general	944,025	-	944,025	954,349
Fundraising	-	-	-	-
TOTAL EXPENSES	4,695,510	-	4,695,510	4,485,656
SURPLUS / (DEFICIT) FROM OPERATIONS	1,337,464	-	1,337,464	736,312
SUPPORT AND OTHER REVENUE				
Interest and Other Income	$ -	$ -	$ -	$ -
Contributions and Grants	-	-	-	-
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	-	-	-	-
Net Assets Released from Restrictions / Loss on Disposal	$ -	$ -	$ -	$ -
CHANGE IN NET ASSETS	1,337,464	-	1,337,464	736,312
NET ASSETS - BEGINNING OF YEAR	$ 1,685,136	$ -	$ 1,685,136	$ 948,824
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-

NET ASSETS - END OF YEAR	$ 3,022,600	$ -	$ 3,022,600	$ 1,685,136

Charter School Name
Statement of Cash Flows
as of June 30

	2018	2017
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	$ -	$ -
Revenues from School Districts	5,533,633	4,644,598
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	246,411	512,717
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	-	-
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	(198,069)	(259,376)
Other	60,387	90,296
Other	(4,269,295)	(3,711,310)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	$ 1,373,067	$ 1,276,925
CASH FLOWS - INVESTING ACTIVITIES	$	$
Purchase of equipment	(5,709,811)	(1,994,303)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	$ (5,709,811)	$ (1,994,303)
CASH FLOWS - FINANCING ACTIVITIES	$	$
Principal payments on long-term debt	(3,508,629)	(57,478)
Other	8,204,571	400,000
NET CASH PROVIDED FROM FINANCING ACTIVITIES	$ 4,695,942	$ 342,522
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	$ 359,198	$ (374,856)
Cash at beginning of year	54,922	429,778
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 414,120	$ 54,922

Charter School Name
Statement of Functional Expenses
as of June 30

		2018						
		Program Services				Supporting Services		
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total
Personnel Services Costs		$	$	$	$	$	$	$
Administrative Staff Personnel	6.00	23,892	23,891	23,891	71,674	-	406,153	406,153
Instructional Personnel	57.50	1,231,788	369,536	451,656	2,052,980	-	-	-
Non-Instructional Personnel	7.00	32,137	12,813	19,324	64,274	-	145,769	145,769
Total Salaries and Staff	70.50	1,287,817	406,240	494,871	2,188,928	-	551,922	551,922
Fringe Benefits & Payroll Taxes		228,253	78,948	78,948	386,149	-	100,799	100,799
Retirement		102,017	40,806	40,806	183,629	-	20,403	20,403
Management Company Fees		-	-	-	-	-	71,824	71,824
Legal Service		-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		139,436	46,478	46,478	232,392	-	-	-
Building and Land Rent / Lease		-	-	-	-	-	-	-
Repairs & Maintenance		36,422	11,514	14,091	62,027	-	16,299	16,299
Insurance		21,763	6,880	8,420	37,063	-	9,739	9,739
Utilities		20,217	6,391	7,822	34,430	-	9,048	9,048
Supplies / Materials		68,592	21,684	26,537	116,813	-	30,696	30,696
Equipment / Furnishings		8,712	2,754	3,370	14,836	-	3,899	3,899
Staff Development		7,834	2,477	3,031	13,342	-	3,505	3,505
Marketing / Recruitment		7,383	7,166	7,166	21,715	-	-	-
Technology		45,668	14,437	17,580	77,685	-	20,526	20,526
Food Service		-	-	-	-	-	-	-
Student Services		31,239	10,412	10,412	52,063	-	-	-
Office Expense		2,910	2,910	2,910	8,730	-	20,370	20,370
Depreciation		110,343	34,883	42,476	187,702	-	49,594	49,594
OTHER		78,763	24,899	30,319	133,981	-	35,401	35,401
Total Expenses		$ 2,197,369	$ 718,879	$ 835,237	$ 3,751,485	$ -	$ 944,025	$ 944,025

	2017
Total	
$	$
477,827	412,076
2,052,980	1,672,486
210,043	175,093
2,740,850	2,259,655
486,948	510,134
204,032	220,716
71,824	118,796
-	-
-	-
232,392	242,114
-	-
78,326	140,852
46,802	32,760
43,478	36,156
147,509	192,004
18,735	19,968
16,847	32,112
21,715	21,573
98,211	74,264
-	-
52,063	46,056
29,100	21,444
237,296	207,464
169,382	309,588
$ 4,695,510	$ 4,485,656

Entry 5c Additional Financial Docs

Last updated: 11/01/2018

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

https://nysed-cso-reports.fluidreview.com/resp/20308772/8mMIunnVv3/

Explanation for not uploading the Management Letter.	(No response)

2. Form 990

https://nysed-cso-reports.fluidreview.com/resp/20308772/FINDqRIBTE/

Explanation for not uploading the Form 990.	The 6/30/2018 is not yet prepared as it is not due until 11/15/18 and likely will be extended as in year's past

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.

(No response)

Explanation for not uploading the Federal Single Audit.	Not required as we did not expend $750,000 in Federal funds

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading the procedure report.	Not required as we did not receive CSP funds

5. Evidence of Required Escrow Account

https://nysed-cso-reports.fluidreview.com/resp/20308772/pN6H0Nalce/

Explanation for not uploading the Escrow evidence.	(No response)

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)

Explanation for not uploading the Corrective Action Plan.	Not required as there were no audit findings

Lumsden McCormick LLP
CERTIFIED PUBLIC ACCOUNTANTS
Cyclorama Building | 369 Franklin Street | Buffalo, NY 14202
p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 31, 2018

The Board of Trustees
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) for the year ended June 30, 2018, and have issued our report thereon. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audits. We have communicated such information in our engagement letter to you dated August 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018 . We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus.

Estimates
Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Collection of receivables
- Accrued expenses
- Depreciable lives and methods

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Footnote Disclosures
The disclosures in the financial statements are neutral, consistent, and clear. Certain disclosures in the financial statements are of particular importance because of their significance to the financial statement users. We evaluated all disclosures in relation to the financial statements as a whole, and determined they are reasonable.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audits.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audits, other than those that are trivial, and communicate them to the appropriate level of management. The most significant adjustments recognized during the audit were:

- Increase accounts payable (primarily construction-related expenditures) - $745,000
- Reclassify deferred debt issuance costs - $154,000
- Capitalize interest paid related to construction loan - $199,000
- Record interest rate swap asset - $134,000

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audits.

Management Representations

We have requested and received certain representations from management that are included in the management representation letter dated consistent with the financial statement audit report date.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Additional Information

With respect to the additional information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audits of the financial statements. We compared and reconciled the additional information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Trustees and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

Lynnden & McCormick, LLP

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 9.x products and later products, select "None"in the "Page Scaling" selection box in the Adobe "Print" dialog.

GOVERNMENT COPY

Entry 5d Financial Services Contact Information

Last updated: 11/01/2018

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.

WEST BUFFALO CS (REGENTS)Section Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Elizabeth J. Sterns	[redacted]	

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Sarah opkins, CPA	[redacted]		

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

New York State Education Department

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

2018-19 Budget & Cash Flow Template

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

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing **RED** 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 https://stateaid.nysed.gov/charter/. 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.

West Buffalo Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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	6,290,510	247,750	-	-	-	6,538,260
Total Expenses				-		-
Net Income	6,290,510	247,750	-	-	-	6,538,260
Actual Student Enrollment	225	90	135	-	-	450
Total Paid Student Enrollment	-	-				-

		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	**CY** Per Pupil Rate						
BPS	*$13,350.00*	5,492,750	247,750	-	-	-	5,740,500
West Seneca	*$11,179.00*	11,179	-	-	-	-	11,179
Niagara Falls	*$12,500.00*	12,500	-	-	-	-	12,500
Cheektowaga	*$11,235.00*	33,705	-	-	-	-	33,705
Lackawanna	*$12,969.00*	12,969	-	-	-	-	12,969
		5,563,103	**247,750**				**5,810,853**
Special Education Revenue		247,750	-	-	-	-	247,750
Grants							
Stimulus		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other State Revenue			-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		**5,810,853**	**247,750**				**6,058,603**
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		46,250	-	-	-	-	46,250
Title I		223,960	-	-	-	-	223,960
Title Funding - Other		80,520	-	-	-	-	80,520
School Food Service (Free Lunch)		-	-	-	-	-	-
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other Federal Revenue		-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		**350,730**					**350,730**
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising		19,000	-	-	-	-	19,000
Erate Reimbursement		20,000	-	-	-	-	20,000
Interest Income, Earnings on Investments,		-	-	-	-	-	-
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-
Text Book		41,000	-	-	-	-	41,000
Other Local Revenue		48,927	-	-	-	-	48,927
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		**128,927**					**128,927**
TOTAL REVENUE		**6,290,510**	**247,750**				**6,538,260**
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions						
Executive Management	2.00	28,700	28,700	28,700	-	200,900	287,000
Instructional Management	2.00	88,200	29,400	29,400	-	-	147,000
Deans, Directors & Coordinators	4.00	118,358	39,453	38,000	-	-	195,811
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-

West Buffalo Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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	225	90	135	-	-	450
Total Paid Student Enrollment	-	-				-

		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Administrative Staff	2.00	7,980	7,980	7,980	-	55,860	79,800
TOTAL ADMINISTRATIVE STAFF	**10**	**243,238**	**105,533**	**104,080**		**256,760**	**709,611**
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	21.00	532,107	177,369	177,369	-	-	886,845
Teachers - SPED	4.00	-	190,388	-	-	-	190,388
Substitute Teachers	-	-	-	-	-	-	-
Teaching Assistants	8.00	204,800	102,400	102,400	-	-	409,600
Specialty Teachers	5.00	123,696	41,232	41,232	-	-	206,160
Aides	10.00	180,997	60,332	60,332	-	-	301,662
Therapists & Counselors	1.00	23,400	7,800	7,800	-	-	39,000
Other-ENL	4.00	-	190,388	-	-	-	190,388
TOTAL INSTRUCTIONAL	**53**	**1,065,000**	**769,909**	**389,133**			**2,224,043**
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.00	30,527	10,176	10,176	-	-	50,878
Librarian	-	-	-	-	-	212,326	212,326
Custodian	8.00	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL NON-INSTRUCTIONAL	**9**	**30,527**	**10,176**	**10,176**		**212,326**	**263,204**
SUBTOTAL PERSONNEL SERVICE COSTS	**72**	**1,338,765**	**885,617**	**503,389**		**469,086**	**3,196,858**
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		186,414	31,069	31,069	-	62,138	310,690
Fringe / Employee Benefits		227,988	37,998	37,998	-	75,996	379,980
Retirement / Pension		181,178	30,196	30,196	-	60,393	301,964
TOTAL PAYROLL TAXES AND BENEFITS		**595,580**	**99,263**	**99,263**		**198,527**	**992,634**
TOTAL PERSONNEL SERVICE COSTS		**1,934,346**	**984,881**	**602,652**		**667,613**	**4,189,492**
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	17,100	17,100
Legal		-	-	-	-	7,000	7,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-
Food Service / School Lunch		-	-	-	-	-	-
Payroll Services		-	-	-	-	34,856	34,856
Special Ed Services		-	-	-	-	-	-
Titlement Services (i.e. Title I)		-	-	-	-	-	-
Other Purchased / Professional / Consulting		108,136	43,254	43,254	-	21,627	216,271
TOTAL CONTRACTED SERVICES		**108,136**	**43,254**	**43,254**		**80,583**	**275,227**
SCHOOL OPERATIONS							
Board Expenses		-	-	-	-	-	-
Classroom / Teaching Supplies & Materials		79,911	26,637	26,637	-	-	133,185
Special Ed Supplies & Materials		-	-	-	-	-	-
Textbooks / Workbooks		24,600	8,200	8,200	-	-	41,000

West Buffalo Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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	**6,290,510**	**247,750**	**-**	**-**	**-**	**6,538,260**
Total Expenses				**-**		**-**
Net Income	**6,290,510**	**247,750**	**-**	**-**	**-**	**6,538,260**
Actual Student Enrollment	**225**	**90**	**135**	**-**	**-**	**450**
Total Paid Student Enrollment	**-**	**-**				**-**

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Supplies & Materials other	4,000	1,600	1,600		800	8,000
Equipment / Furniture	-	-	-	-	-	-
Telephone	9,808	3,923	3,923		1,962	19,615
Technology	-	-	-	-	-	-
Student Testing & Assessment	-	-	-	-	-	-
Field Trips	6,539	2,615	2,615		1,308	13,077
Transportation (student)	22,884	9,154	9,154		4,577	45,768
Student Services - other	8,056	3,222	3,222		1,611	16,111
Office Expense	16,346	6,538	6,538		3,269	32,691
Staff Development	11,442	4,577	4,577		2,288	22,884
Staff Recruitment	-	-	-	-	-	-
Student Recruitment / Marketing	6,539	2,615	2,615		1,308	13,077
School Meals / Lunch	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Other	1,635	654	654		327	3,269
TOTAL SCHOOL OPERATIONS	**191,757**	**69,735**	**69,735**		**17,449**	**348,677**
FACILITY OPERATION & MAINTENANCE						
Insurance	29,422	11,769	11,769	-	5,884	58,844
Janitorial	12,350	4,940	4,940	-	2,470	24,700
Building and Land Rent / Lease	325,000	130,000	130,000	-	65,000	650,000
Repairs & Maintenance	34,008	13,603	13,603	-	6,802	68,016
Equipment / Furniture	-	-	-	-	-	-
Security	-	-	-	-	-	-
Utilities	28,600	11,440	11,440	-	5,720	57,200
TOTAL FACILITY OPERATION & MAINTENANCE	**429,380**	**171,752**	**171,752**		**85,876**	**858,760**
DEPRECIATION & AMORTIZATION	398,752	-	-	-	-	398,752
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-
TOTAL EXPENSES	**3,062,370**	**1,269,622**	**887,394**		**851,521**	**6,070,908**
NET INCOME	**3,228,140**	**(1,021,872)**	**(887,394)**	**-**	**(851,521)**	**467,353**

ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
BPS	360	83	443
West Seneca	1		1
Niagara Falls	1		1
Cheektowaga	4		4
Lackawanna	1		1
TOTAL ENROLLMENT	**367**	**83**	**450**
REVENUE PER PUPIL	17,140	2,985	-
EXPENSES PER PUPIL	8,344	15,297	1,972

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
The 135 students listed as other reflect ENL students. This is a significant portion of our

List exact titles and staff FTE"s (Full time eqiuilivalent)

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
The 135 students listed as other reflect ENL students. This is a significant portion of our

Reflects 4 ENL teachers, the coordinator is listed under Coordinators and Deans

Includes related service, IT, PD, Student Management Svcs

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
The 135 students listed as other reflect ENL students. This is a significant portion of our

Reflects interest only on mortgage

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Michelle Stevens

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

West Buffalo Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Vice Chair

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
NONE			

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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.				

Michelle Stevens 7-30-18

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

Business Teleph

Business Addres

E-mail Address:

Home Telephone

Home Address:

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

JAMES M. SAMPSON

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WEST BUFFALO CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   VICE PRESIDENT

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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				

Signature: Ann M. Newman Date: 7/26/18

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.

Business Telephone: _____

Business Address: [redacted]

E-mail Address: [redacted]

Home Telephone [redacted]

Home Address: [redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

James Deuschle

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

West Buffalo Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   Treasurer

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
   ____Yes __✓__No

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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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
None			

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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				

Signature 7/26/18 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.

Business Tele

Business Addr

E-mail Address

Home Telepho

Home Address

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

RICHARD C BAER

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WEST BUFFALO CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   SECRETARY

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
NONE	NONE		

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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

Richard Baum 7/31/18

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.

Business Telephone: —

Business Address: —

E-mail Addres

Home Teleph

Home Addres

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

AMY FRIEDMAN

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WEST BUFFALO CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   CHAIR - GOVERNANCE COMMITTEE

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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
HODGSON RUSS, LLP	LEGAL	?	KENNETH FRIEDMAN	NO ISSUE HAS COME BEFORE THE BOARD INVOLVING HODGSON RUSS
Please write "None" if applicable. Do not leave this space blank.				

Amy Friedman
Signature

1/25/18
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.

Business Telephone: _____

Business Address: [redacted]

E-mail Addres [redacted]

Home Telepho [redacted]

Home Address [redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name: LYNN CHAVANNE SHEA

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):
WEST BUFFALO CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   TRUSTEE

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
NONE			

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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.				

Lyan Chavanne Shea 7/26/18

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

Business Tele

Business Add

E-mail Addres

Home Telepho

Home Address

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Thomas Schenk

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

West Buffalo Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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 7/27/18

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.

Business Teleph

Business Addres

E-mail Address:

Home Telephone

Home Address:

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:
Dr. Robert J. Gamble

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):
West Buffalo Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Trustee / Academic Comm.

2. Is the trustee 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. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
None			

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

5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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) governed 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				

(1) Elizabeth J Stearns on behalf of Mr. Gamble

Signature Date 7/31/18

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.

[redacted]

Entry 8 BOT Table

Created: 07/31/2018 • Last updated: 08/26/2018

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 2017-18
1	Michelle Stevens	Chair	Nominating & BoT Development Committees (Sub-Comm: Marketing)	Yes	2	07/01/2019	06/30/2019	11
2	James Sampson	Vice Chair	Human Resources	Yes	3	07/01/2017	06/30/2020	10
3	James Deuschle	Treasurer	Audit & Finance (Sub-Comm: Finance/Construction/Facilities)	Yes	2	07/01/2018	06/30/2018	10
4	Richard Baer	Secretary	Audit & Finance (Sub-Comm: Finance/Construction/Facilities)	Yes	2	07/01/2016	06/30/2019	8
5	Lynn Shea	Trustee/Member	Human Resource & Academic	Yes	1	07/01/2016	06/30/2019	11
6	Amy Friedman	Trustee/Member	Nominating & BoT Develop	Yes	1	07/01/2016	06/30/2019	11

			ment					
7	Dr. Thomas Schenk	Trustee/Member	N/A	Yes	1	07/01/2017	06/30/2020	9
8	Dr. Robert Gamble	Trustee/Member	Academic	Yes	1			
9				Yes				

1a. Are there more that 9 members of the Board of Trustees?	No
2. Total number of members on June 30, 2018	8
3. Total number of members joining the Board during the 2017-18 school year	1
4. Total number of members departing the Board during the 2017-18 school year	1
5. Number of voting members in 2017-18, as set by the by-laws, resolution or minutes	8
6. Number of Board meetings conducted during the 2017-18 School Year	12
7. Number of Board meetings scheduled for the coming 2018-19 school year	12

Thank you.

Entry 9 - Board Meeting Minutes

Last updated: 07/31/2018

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 2017--June 2018, which should match the number of meetings held during the 2017-18 school year.

WEST BUFFALO CS (REGENTS)

Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2017-18 school year, on the charter school's website?	Yes
the charter school's website.	
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 2017-18 school year.	http://www.westbuffalocharter.org/board-of-trustees

Entry 10 Enrollment and Retention of Special Populations

Last updated: 07/31/2018

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2017-18 toward meeting targets to attract and retain enrollment of students with disabilities, English language 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 2018-19.

WEST BUFFALO CS (REGENTS)Section Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2017-18	Describe Recruitment Plans in 2018-19)
Economically Disadvantaged	We actively recruit at all Buffalo area day care centers, Head Start programs and UPK programs. We do not limit this geographically and specifically target the centers which serve low socio-economic families. We also send marketing materials to all area camps (YMCA, Boys & Girls, etc.). This year we host a summer camp which requires us to serve as a neighborhood meal site which serves breakfast and lunch to low-income families. Through this we have benefitted from additional exposure and received several applications from meal program attendees.	They will be the same as this method has proven successful. Our current free& reduced rates range each year between 85% to 90%.
English Language Learners	We actively recruit to all area resettlement centers, health centers that cater to Newcomers, churches and ethnic and religious centers. We also employ several members of the local Burmese, Karen and Thai communities who in turn send their friends and families to us.	They will be the same as this method has proven successful. Our current ENL rates far exceed any other local charter school and the district and typically ranges from 27% to 30%. We currently have 22 languages spoken in the homes of our students which shows we are not over marketing to any one racial or ethnic group. Our current kindergarten cohort is almost 50% ENL which also supports successful recruitment methods.
Students with Disabilities	We continue to maintain strong relationships with the leaders of several organizations that provide Pre-K to special needs students (BHSC, Gateway, Heritage, Bornhava, etc.). We find that our current families (word of mouth) serve as our best marketers when recruiting students with disabilities.	They will be the same as this method has proven successful. Our current SWD numbers typical hover around 15% (similar to the district). However, this does not take into account the number of students in the referral pipeline or students with 504 plans. It also does not take into account the level of disability or needs. The number of students identified as Speech Language Impaired is going down while students with higher need and higher levels of impairment (OHI) are increasing.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2017-18	Describe Retention Plans in 2018-19)
Econom	Our retention efforts for this sub-group are the same as any other student in the school - to provide a safe and rigorous academic program which meets the needs of all learners, including cultural sensitivity. Our	

ically Disadvantaged	student retention levels remain extremely high as very few students leave, especially now that we have expanded to middle school. With the increased program, we are also increasing our intramural, sports and after-school offering to serve this at-risk population.	Same as 2017-18
English Language Learners	Our retention efforts for this sub-group are the same as any other student in the school - to provide a safe and rigorous academic program which meets the needs of all learners, including cultural sensitivity. Our student retention levels remain extremely high as very few students leave, especially now that we have expanded to middle school. With the increased program, we are also increasing our intramural, sports and after-school offering to serve this at-risk population. Partnerships have been formed with several community agencies that specialize in programs for ENL students such as Buffalo String Works, FLY and community members teaching culturally rich after-school clubs.	Same as 2017-18
Students with Disabilities	Our retention efforts for this sub-group are the same as any other student in the school - to provide a safe and rigorous academic program which meets the needs of all learners, including cultural sensitivity. Our student retention levels remain extremely high as very few students leave, especially now that we have expanded to middle school. With the increased program, we are also increasing our intramural, sports and after-school offering to serve this at-risk population. We also work diligently to train our special education teachers on all regulations and best practices as well as to work closely with the BPS CSE department regarding identification and program goals. We feel our strong relationship and open communication with this department helps the families as we all remain on the same page regarding the best interest of their children.	Same as 2017-18

Entry 11 Classroom Teacher and Administrator Attrition

Last updated: 07/31/2018

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2017-2018 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2017-2018 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2017; the FTE for any departed staff from July 1, 2017 through June 30, 2018; the FTE for added staff from July 1, 2017 through June 30, 2018; and the FTE of staff added in newly created positions from July 1, 2017 through June 30, 2018 using the tables provided.

1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/17	FTE Classroom Teachers Departed 7/1/17 – 6/30/18	FTE Classroom Teachers Filling Vacant Positions 7/1/17 – 6/30/18	FTE Classroom Teachers Added in New Positions 7/1/17 - 6/30/18	FTE of Classroom Teachers on 6/3018
	30	2	2	3	33

2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/17	FTE Administrators Departed 7/1/17 – 6/30/18	FTE Administrators Filling Vacant Positions 7/1/17 – 6/30/18	FTE Administrators Added in New Positions 7/1/17 - 6/30/18	FTE Administrative Positions on 6/30/18
	3	0	0	1	4

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.

WBCS believes in "growing our own" when adding positions or promoting staff. We typically lose one to three teachers per year to districts (shorter school year, school day) or to relocation of spouses/partners. We typically replace teachers by promoting the Resident Teacher (Co-Teaching TA) to fill the vacancy. We are also in the process of adding one grade per year; these positions have also traditionally been staffed by promoting Resident Teachers. Lastly, over the past two years WBCS has added out-of-classroom positions such as Student Support Coordinators and Instructional Coaches. These positions were filled by promoting current teachers.

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?

	Not Applicable

Thank you

Entry 12 Uncertified Teachers

Last updated: 07/31/2018

FTE Count of All Teachers (Certified and Uncertified) as of 6/30/18	33
FTE Count of All Certified Teachers as of 6/30/18	32

Instructions for Reporting Percent of Uncertified Teachers

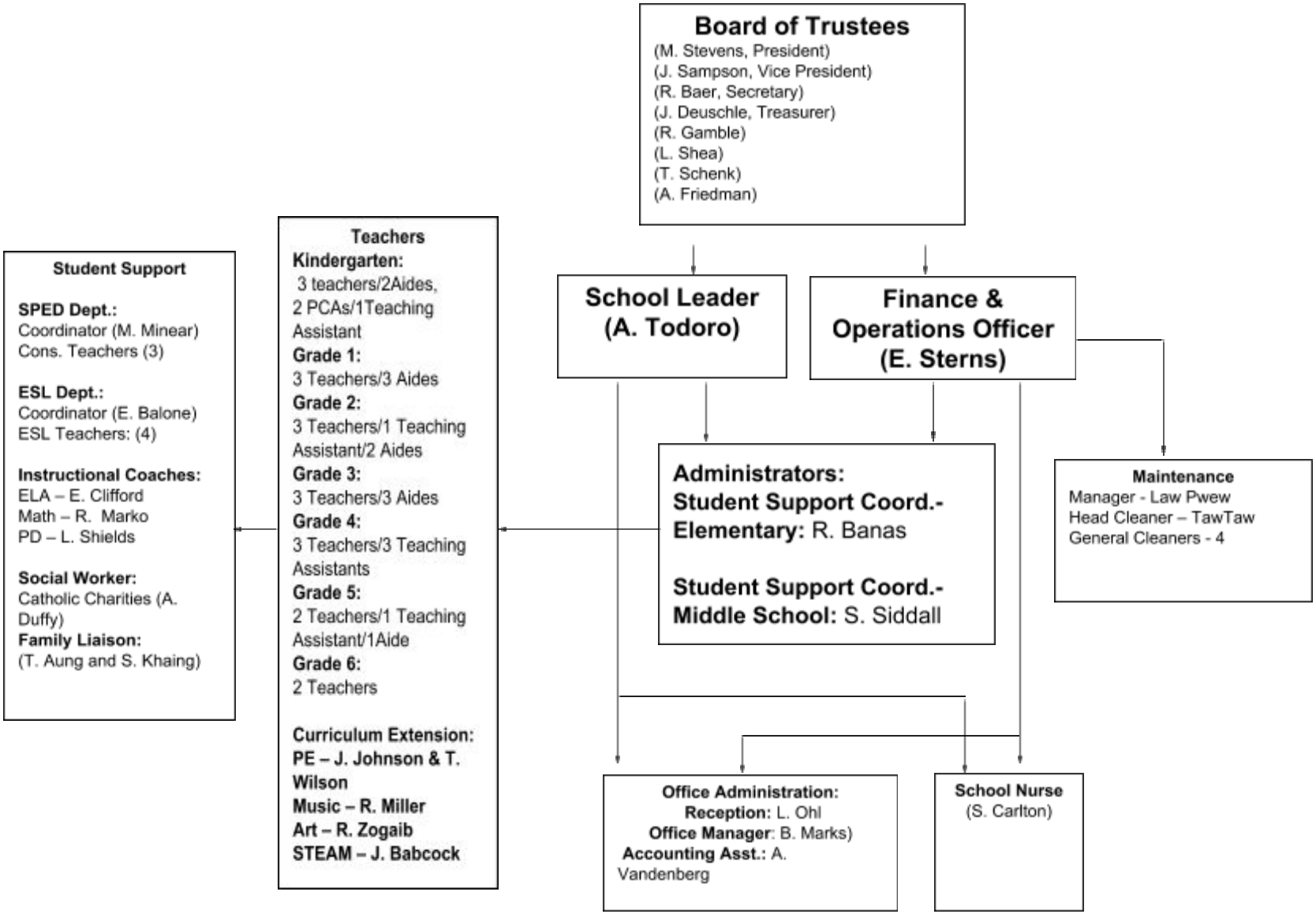
The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time 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 (6-30-18)	1
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6-30-18)	1
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-18)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-18)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-18)	1
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-18)	0

Thank you.

2017 – 2018 Organization Chart
West Buffalo Charter School



West Buffalo Charter School | 2018-2019 CALENDAR (Approved)

20-21 Teacher Staff Development Days
22 **First Day of School** for Students

AUGUST '18						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY '19						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

18-22 Mid-Winter Break – **No School**

3 Labor Day – **No School**

SEPTEMBER '18						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

MARCH '19						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

8 Columbus Day
19 Parent Teacher Conferences - **12:30 Dismissal**

October '18						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL '19						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

2-4 NYS ELA Assessments
19-26 Spring Break – **No School**

1 Staff Development Day – **No School**
12 Veterans Day (observed)
22-23 Thanksgiving Break – **No School**

NOVEMBER '18						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY '19						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

1-3 NYS Math Assessments
24 **No School**
27 Memorial Day – **No School**

21 ½ Day - **12:30 Dismissal**
24-31 Winter Break – **No School**

DECEMBER '18						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE '19						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

26 Last Day of School – **12:30 Dismissal**

1 New Year's Day – **No School**
21 M.L. King Day - **No School**

JANUARY '19						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Key:

- Holiday – No school for staff & students
- First day of school for students
- Staff Development Day – NO School for Students
- NYS Assessment Day
- Early Dismissal – 12:30 pm
- Last Day of School for students – **12:30 Dismissal**

Additional Key Design Elements (11-14):

- Innovative learning opportunities, hands-on instructional approaches, and personal development skills integrated throughout the curriculum to enable students to become higher order thinkers, problem solvers, and decision makers.
- Comprehensive and ongoing assessment of student academic achievement with multiple assessment measures to document academic performance. These include writing portfolio assessments, standardized, formative and summative assessments; teacher-developed and program-specific assessments to measure progress toward learning standards, and rubrics to assess performance-based learning activities.
- Direct parent participation in School/program development through the WBCS Family Group and monthly meetings.
- West Buffalo Charter School is a school determined to meet the needs of all students and provide an exceptional choice for parents residing in Buffalo and the surrounding community.

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