

Western New York Maritime Charter School  
266 Genesee Street  
Buffalo, New York 14204  
(716) 842-6289 Fax: (716) 842-4241

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Office of Innovative School Models  
Charter Schools Office  
462 EBA  
Albany, New York 12234

29 October 2010

Dear Sir or Madam,

Per your Memorandum dated 1 October 2010 (received electronically 4 October 2010), I am hereby submitting our 2009-2010 Charter School Annual Report as required in pdf format.

There are two departures to the requirements for submission of the report. Two members of our Board of Trustees are out of the country and unavailable for completion of their Financial Disclosure statements; Mr. Angelo Conorozzo and Mr. Timothy O'Brien. One other Board member is serving with the New York Army National Guard, SFC Barbara Tompkins; we have been unable to reach her after several attempts. Mr. Conorozzo is our Board President; Mr. Thomas Giles signed the Statement of Assurances as acting Board of Trustees President in his absence.

The departures to requirements were reported to Ms. Susan Gibbons from the Office of Public School Choice Programs by Ms. Catherine Oldenburg, our Vice Commandant for Academics via a phone conversation on 29 October 2010. Ms. Gibbons advised us to send the Report with the departures noted.

We have been assured that Mr. Conorozzo and Mr. O'Brien will return to the area and be present for the next scheduled Board of Trustees meeting on 4 November 2010, we are confident SFC Tompkins will be as well. We will forward their completed and notarized Financial Disclosure statements at that time.

Sincerely,

Richard D. Osborne  
HMCM(SS) USN/Ret  
Director for Administrative Services

**The State Education Department**  
The University of the State of New York

**Office of Innovative School Models**  
Charter Schools Office  
462 EBA  
Albany, New York 12234  
518-474-1762

*Charter School Annual Report*  
2009 - 2010

**Charter School Information and Cover Page**

**Name of Charter School:** Western New York Maritime Charter School\_

**Primary Address:** 266 Genesee Street Buffalo, New York 14204

**Telephone:** 716-842-6289\_ **Fax:** 716-842-4241

**BEDS #** 140600860863\_\_\_\_\_

**District/CSD of Location:** Buffalo, New York \_\_\_\_\_

**Charter Entity:** New York State Education Department \_\_\_\_\_

**Date School First Opened for Instruction:** September 1, 2004 \_\_\_\_\_

**School Leader:** Mr. Lawrence W. Astyk \_\_\_\_\_

(print name)

**E-mail Address of School Leader:** \_\_\_\_\_

**President, Board of Trustees:** Mr. Angelo Conorozzo \_\_\_\_\_

(print name)

**E-mail Address and Phone Number of Board President:** \_\_\_\_\_

### ***General Instructions***

1. Read and follow all instructions. Please be sure to provide all requested information. Do not provide data that are not requested.
2. Questions regarding the completion of these forms should be directed to the appropriate program office:

For assistance with student/teacher attrition rates, call the Charter Schools Office at 518-474-1762.

For assistance with the audit forms, call the Office of Audit Services at 518-473-4516.

All audits for the 2009-10 school year are due to the Department by **5:00 p.m. on November 1, 2010**. Please ensure that they are sent in **electronic form** to both the Charter Schools Office at [charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov) and James Conway in the Office of Audit Services at [fsandals33@mail.nysed.gov](mailto:fsandals33@mail.nysed.gov). Please put "Audit Report" in the subject line of the e-mail.

3. Each person who was a member of a charter school's Board of Trustees during the 2009-10 school year must complete and submit the Disclosure of Financial Interest questionnaire.

4. Submit the annual report as a PDF file (except where otherwise noted) to the Charter Schools Office by **5:00 p.m. November 1, 2010** at [charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov). Please put "Annual Report" in the subject line of the e-mail. ***Faxed versions will not be accepted.*** The original signed Statement of Assurances must be sent to the Charter Schools Office at the address provided on the cover page above.

## *Section I*

### **Student Assessment Data**

This section refers to the academic achievement of your students on all standardized tests, per your charter, including all State exams. For the State Assessment results in grades 3 - 8, please provide the percent of students scoring at Levels 1 – 4 on each State Assessment in English Language Arts and Mathematics. Longitudinal data are being requested back through the 2006-07 school year. If the school was not in operation during any of the previous years, or if it did not serve students in grades for which there was a State exam, please leave those rows blank or enter "NA."

You must also provide data for grades 9-12 as well (as applicable).

*For all other standardized assessment results*, provide the following information for each assessment, by grade, using the chart provided:

1. the full name of each assessment (not an acronym). Include portfolios and any performance-based assessment as well;
2. the name of each sub-test that was given (if applicable);
3. the grade of the students being tested;
4. the date the assessment was given;
5. the number of students enrolled in the grade on the date the assessment was given;
6. the number of students who were absent on the date that the assessment was administered;
7. the number of students who were exempted from such assessment per their IEP;
8. the number of students who were exempted from such assessment as a result of their ELL status;
9. the number of students who were actually assessed (this figure must equal the number of students in the grade on the date the test was given minus those who were absent or exempted);
10. the score obtained for each grade level (be sure to indicate the type of score being reported, e.g., percentile, normal curve equivalent, percent passing);
11. if applicable, include the qualitative levels of the scores (e.g. percent passing with distinction, percent achieving mastery); and,
12. any other evaluative data that describe the performance of your students on the assessments given.

Complete a separate chart for each subtest.

*Student Assessment Data  
New York State Assessment Results  
Grades 3 – 8 ELA and Math  
2009-10 Annual Report*

**Grades 3 – 8 State ELA Assessments Results**

<i>Year of Test</i>	Grade 3			Grade 4			Grade 5			Grade 6			Grade 7			Grade 8																
	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4												
<b>2009-10 – All Students</b>																																
<b>General Education Students</b>																																
<b>Special Education Students</b>																																
<b>2008-09 – All Students</b>																																
<b>General Education Students</b>																																
<b>Special Education Students</b>																																
<b>2007-08 – All Students</b>																																
<b>General Education Students</b>																																
<b>Special Education Students</b>																																
<b>2006-07 – All Students</b>																																
<b>General Education Students</b>																																
<b>Special Education Students</b>																																

*New York State Assessment Results*

**Grades 3 – 8 State Math Assessments Results**

<i>Year of Test</i>	Grade 3			Grade 4			Grade 5			Grade 6			Grade 7			Grade 8			
	L1	L2	L3 L4																
2009-10 – All Students																			
General Education Students																			
Special Education Students																			
2008-09 – All Students																			
General Education Students																			
Special Education Students																			
2007-08 – All Students																			
General Education Students																			
Special Education Students																			
2006-07 – All Students																			
General Education Students																			
Special Education Students																			

**New York State Assessment Results**

Regents Exam	Year	All Students					General Education Students					Students with Disabilities				
		Total Tested	% Scoring:				Total Tested	% Scoring:				Total Tested	% Scoring at or above:			
			<54	55-64	65-84	>85		<54	55-64	65-84	>85		<54	55-64	65-84	>85
Comprehensive English	2009-10	90	36	22	36	7	68	17	21	46	9	22	68	27	5	0
	2008-09	62	21	6	67	6	47	9	2	81	8	15	60	20	20	0
	2007-08	91	25	13	46	15		16	12	51	21		52	17	30	0
	2006-07	52	35	21	44	0		26	23	51	0		78	11	11	0
Math A	2009-10	N/A														
	2008-09	40	0	0	98	2	33	0	0	97	3	7	0	0	100	0
	2007-08	69	15	13	71	1		13	16	69	2		18	0	82	0
	2006-07	68	25	6	66	3		21	7	68	4		45	0	55	0
Math B	2009-10	N/A														
	2008-09	12	33	0	67	0	10	20	0	80	0	2	100	0	0	0
	2007-08	15	67	0	33	0		64	0	36	0		100	0	0	0
	2006-07															
Global History & Geography	2009-10	173	46	13	30	10	131	38	15	35	12	42	71	10	14	5
	2008-09	80	21	20	53	6	62	18	18	56	8	18	33	28	39	0
	2007-08	164	41	24	32	3		32	25	39	4		68	22	10	0
	2006-07	130	57	18	24	1		49	21	28	2		89	4	7	0
US History & Gov't.	2009-10	95	23	22	39	19	75	19	17	45	19	20	40	45	15	0
	2008-09	70	21	16	49	14	56	16	11	55	18	14	43	36	21	0
	2007-08	90	15	8	57	20		12	6	60	22		29	18	41	12
	2006-07	30	36	17	40	7		38	12	42	8		25	50	25	0

*New York State Assessment Results*

Year	All Students					General Education Students					Students with Disabilities					
	Total Tested	% Scoring:				Total Tested	% Scoring:				Total Tested	% Scoring at or above:				
		<54	55-64	65-84	>85		<54	55-64	65-84	>85		<54	55-64	65-84	>85	
<b>Living Environment</b>	<b>2009-10</b>	123	37	20	37	7	93	33	18	40	9	30	47	23	27	3
	2008-09	74	9	22	65	4	51	8	14	73	6	23	13	3	11	0
	2007-08	88	49	16	35	0		36	16	48	0		71	16	13	0
	2006-07	154	48	28	24	0		34	36	30	0		78	11	11	0
<b>Phys. Setting/ Earth Science</b>	<b>2009-10</b>	<b>86</b>	<b>42</b>	<b>30</b>	<b>26</b>	<b>1</b>	<b>83</b>	<b>41</b>	<b>31</b>	<b>27</b>	<b>0</b>	<b>3</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>33</b>
	2008-09	39	41	21	38	0	32	41	25	34	0	7	43	0	57	0
	2007-08	91	73	11	16	0		66	13	21	0		95	5	0	0
	2006-07	36	31	25	44	0		24	28	48	0		57	14	29	0
<b>Phys. Setting/ Chemistry</b>	<b>2009-10</b>	<b>16</b>	<b>56</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>66</b>	<b>34</b>	<b>0</b>	<b>0</b>
	2008-09	33	64	24	12	0	33	64	24	12	0	0	0	0	0	0
	2007-08	23	52	34	14	0		57	33	10	0		0	50	50	0
	2006-07	30	97	0	3	0		96	0	4	0		100	0	0	0
<b>Phys. Setting/ Physics</b>	<b>2009-10</b>	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
<b>Integrated Algebra</b>	<b>2009-10</b>	<b>117</b>	<b>30</b>	<b>19</b>	<b>50</b>	<b>1</b>	<b>95</b>	<b>24</b>	<b>21</b>	<b>54</b>	<b>1</b>	<b>22</b>	<b>55</b>	<b>9</b>	<b>36</b>	<b>0</b>
	2008-09	73	23	8	68	0	57	21	11	68	0	16	31	0	69	0
	2007-08	N/A														
	2006-07	N/A														
<b>Integrated Geometry</b>	<b>2009-10</b>	<b>109</b>	<b>50</b>	<b>30</b>	<b>20</b>	<b>0</b>	<b>98</b>	<b>52</b>	<b>29</b>	<b>19</b>	<b>0</b>	<b>11</b>	<b>36</b>	<b>45</b>	<b>18</b>	<b>0</b>
	2008-09	24	0	4	96	0	22	0	0	100	0	2	0	50	50	0
	2007-08	N/A														
	2006-07	N/A														



**New York State Assessment Results**

Regents Competency Test	Year	All Students					General Education Students					Students with Disabilities				
		Total Tested	% Scoring:				Total Tested	% Scoring:				Total Tested	% Scoring at or above:			
			<54	55-64	65-84	>85		<54	55-64	65-84	>85		<54	55-64	65-84	>85
<b>Mathematics</b>	<b>2009-10</b>	2	100	0	0	0	0	0	0	0	2	100	0	0	0	0
	2008-09	3	0	0	100	0	0	0	0	3	0	0	100	0	0	0
	2007-08	1	0	0	100	0	0	0	0	1	0	0	100	0	0	0
	2006-07	N/A														
<b>Science</b>	<b>2009-10</b>	4	100	0	0	0	0	0	0	4	100	0	0	0	0	
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
<b>Reading</b>	<b>2009-10</b>	8	100	0	0	0	0	0	0	8	100	0	0	0	0	
	2008-09	N/A														
	2007-08	1	100	0	0	0	0	0	0	1	100	0	0	0	0	
	2006-07	N/A														
<b>Writing</b>	<b>2009-10</b>	6	33	0	67	0	0	0	0	6	33	0	67	0	0	
	2008-09	3	0	0	100	0	0	0	0	3	0	0	100	0	0	
	2007-08	1	0	0	100	0	0	0	0	1	0	0	100	0	0	
	2006-07	N/A														
<b>Global Studies</b>	<b>2009-10</b>	13	85	0	15	0	0	0	0	13	85	0	15	0	0	
	2008-09	5	100	0	0	0	0	0	0	5	100	0	0	0	0	
	2007-08	1	100	0	0	0	0	0	0	1	100	0	0	0	0	
	2006-07	N/A														
<b>US History &amp; Gov't.</b>	<b>2009-10</b>	2	100	0	0	0	0	0	0	2	100	0	0	0	0	
	2008-09	6	66	17	17	0	0	0	0	6	66	17	17	0	0	
	2007-08	1	100	0	0	0	0	0	0	1	100	0	0	0	0	
	2006-07	N/A														

**New York State Assessment Results**

Second Language Proficiency Exams	Year	All Students				General Education Students				Students with Disabilities								
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:							
			<54	55-64	65-84		>85	<54	55-64		65-84	>85	<54	55-64	65-84	>85		
<b>French</b>	2009-10	N/A																
	2008-09	N/A																
	2007-08	N/A																
	2006-07	N/A																
<b>German</b>	2009-10	N/A																
	2008-09	N/A																
	2007-08	N/A																
	2006-07	N/A																
<b>Italian</b>	2009-10	N/A																
	2008-09	N/A																
	2007-08	N/A																
	2006-07	N/A																
<b>Latin</b>	2009-10	N/A																
	2008-09	N/A																
	2007-08	N/A																
	2006-07	N/A																
<b>Spanish</b>	2009-10	N/A																
	2008-09	N/A																
	2007-08	N/A																
	2006-07	N/A																

NYS English as a Second Language Achievement Test		New York State Assessment Results														
		All Students				General Education Students				Students with Disabilities						
		Year	Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:				
		≤54	55-64	65-84	≥85		≤54	55-64	65-84	≥85		≤54	55-64	65-84	≥85	
Listening & Speaking (Gr. K-1)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Reading & Writing (Gr. K-1)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Listening & Speaking (Gr. 2-4)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Reading & Writing (Gr. 2-4)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Listening & Speaking (Gr. 5-6)	2009-10	N/A														
	2008-09	N/A														
	2007-0-8	N/A														
	2006-07	N/A														
Reading & Writing (Gr. 5-6)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														

**New York State Assessment Results**

NYS English as a Second Language Achievement Test	Year	All Students				General Education Students				Students with Disabilities						
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:					
			≤54	55-64	65-84		>85	≤54	55-64		65-84	>85				
Listening & Speaking (Gr. 7-8)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Reading & Writing (Gr. 7-8)	2009-10	N/A														
	2008-09	N/A														
	2007-08	N/A														
	2006-07	N/A														
Listening & Speaking (Gr. 9-12)	2009-10	9	0	0	78	22	7	0	0	71	29	2	0	0	100	0
	2008-09	7	0	14	43	43	7	0	14	43	43	0	0	0	0	0
	2007-08	2	0	100	0	0	2	0	100	0	0	0	0	0	0	0
	2006-07	N/A														
Reading & Writing (Gr. 9-12)	2009-10	9	0	44	33	22	7	0	28	43	29	2	0	100	0	0
	2008-09	7	0	57	0	43	7	0	57	0	43	0	0	0	0	0
	2007-08	2	0	100	0	0	2	0	100	0	0	0	0	0	0	0
	2006-07	N/A														

*New York State Alternate Assessment Results*

<i>NYS Alternate Assessments</i>	<i>Year</i>	<i>All Students</i>	<i>% Scoring:</i>			
			<i>L1</i>	<i>L2</i>	<i>L3</i>	<i>L4</i>
			<i>Total Tested</i>			
<b>Elementary Social Studies</b>	<b>2009-10</b>		N/A			
	2008-09					
	2007-08					
	2006-07					
<b>Middle Level Social Studies</b>	<b>2009-10</b>		N/A			
	2008-09					
	2007-08					
	2006-07					
<b>Secondary Level Social Studies</b>	<b>2009-10</b>		N/A			
	2008-09					
	2007-08					
	2006-07					
<b>Secondary Level Science</b>	<b>2009-10</b>		N/A			
	2008-09					
	2007-08					
	2006-07					

### High School Completion Rates

High School Completion	Year	All Students		General Education Students		Students with Disabilities	
		Number Of Students	Percent Graduating	Number Of Students	Percent Graduating	Number Of Students	Percent Graduating
<b>Total Graduates</b>	2009-10	49	82	39	80	10	20
	2008-09	56	97	43	77	13	23
	2007-08	41	95	36	88	5	12
	2006-07	N/A					
<b>Rec'd. a Regents Diploma</b>	2009-10	40	82	34	69	6	11
	2008-09	48	85	42	79	8	15
	2007-08	37	90	30	81	3	8
	2006-07	N/A					
<b>Rec'd. a Regents Diploma w/Adv. Designation</b>	2009-10	4	8	4	8	0	0
	2008-09	5	9	5	9	0	0
	2007-08	3	7	3	7	0	0
	2006-07	N/A					
<b>Rec'd. IEP Diploma</b>	2009-10	5	10	0	0	5	10
	2008-09	3	5	0	0	3	5
	2007-08	1	2	0	0	1	2
	2006-07	N/A					
<b>To 4-Year College</b>	2009-10	18	37	16	33	2	4
	2008-09	18	34	17	32	1	2
	2007-08	13	35	12	32	1	3
	2006-07	N/A					
<b>To 2-Year College</b>	2009-10	22	45	16	33	6	12
	2008-09	27	51	18	34	9	16
	2007-08	18	49	16	43	2	5
	2006-07	N/A					

<i>High School Completion</i>	<i>Year</i>	<i>All Students</i>		<i>General Education Students</i>		<i>Students with Disabilities</i>	
		<i>Number Of Students</i>	<i>Percent Of Graduates</i>	<i>Number Of Students</i>	<i>Percent Of Graduates</i>	<i>Number Of Students</i>	<i>Percent Of Graduates</i>
<b>To Other Post-Secondary</b>	2009-10	9	18	7	14	2	4
	2008-09	8	15	6	11	2	4
	2007-08	6	16	5	14	1	3
	2006-07	N/A					
<b>Dropped Out</b>	2009-10	0					
	2008-09	0					
	2007-08	N/A					
	2006-07	N/A					
<b>Entered Approved HS Equivalency Prep Program</b>	2009-10	6	10	4	7	2	3
	2008-09	0					
	2007-08	2		2		0	
	2006-07	N/A					
<b>Total Non-Completers</b>	2009-10	5	8	3	5	2	3
	2008-09	2	3	2	3		
	2007-08	5		4		1	
	2006-07	N/A					



## Progress Toward Goal Attainment

Using the table provided below, state each goal as listed in your approved charter, and provide a narrative that describes the type and amount of progress made toward attaining that goal. Provide specific examples, and indicate the measures that were used to determine such progress. These measures must also be the same as those listed in your approved charter. If the goal has not been met, describe why you think it was not met, and the efforts that you will undertake in the following year to attain it.

Charter schools authorized by the Trustees of the State University of New York may attach a copy of their Accountability Plan and a report of the progress made towards meeting the goals and objectives described in the Plan.

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of the Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #1:</b> All WNYMCS students will demonstrate continuous progress toward proficiency in reading and writing in the English language, and competency in the understanding and application of mathematical computation and problem solving, scientific reasoning and social, geographical, civic, and world studies.</p> <p><b>Desired Level of Attainment:</b> Continuous progress toward scoring proficiency on regents examinations.</p>	Ongoing progress as indicated by performance indexing and assessment results	New York State Regents Examinations	No	The desired level of attainment was not met this school year but we challenged more students with the assessments and were able to raise our mastery levels. We have purchased Castle Learning as a study help for our students. We are addressing study skills and test taking skills in small groups. We are testing all of our incoming students to identify deficiencies. We have purchased edoctrina in order to have the data from testing drive our instruction.

All Students	Comprehensive English	Math A and Integrated Algebra	Global History and Geography	Living Environment
09-10	107	121	94	107

08-09	152	200	138	160
07-08	136	158	94	86
06-07	109	144	68	76

<p><b>Goal/Objective:</b> <b>Desired Level of Attainment</b></p> <p><b>Goal #2:</b> To meet the academic and behavioral needs of at risk students by securing resources, providing support programs and activities, following the federal entitlement and NCLB guidelines, and federal IDEA so their academic achievement meets WNYMCS performance measure levels.</p> <p><b>Desired Level of Attainment:</b> 90% on all English, Mathematics, Social Studies and Science Regents examinations.</p>	<p><b>Actual Result:</b> <b>Observed</b></p> <p><b>Level of Attainment</b></p> <p>Although the level of attainment is less than desired there is improvement in the performance of at risk students as demonstrated by assessment scores.</p>	<p><b>Measure Used to Indicate Attainment of The Goal/Objective</b></p> <ol style="list-style-type: none"> <li>1. NYS Regents scores</li> <li>2. Scheduling of remediation classes and Academic Review Boards</li> </ol>	<p><b>Was the Goal/Objective Met? (Y/N)</b></p> <p>No</p>	<p><b>Explanation if Not Met/Efforts to be Undertaken</b></p> <p>Resources were secured for support programs, after school programs, and software to address student needs. Academic review boards meet so that fellow students can help develop supportive action plans. AIS classes scheduled according to diagnosed deficits.</p>
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<p><b>Goal/Objective:</b> <b>Desired Level of Attainment</b></p> <p><b>Goal #3:</b> WNYMCS will provide a rigorous Naval Junior Reserve Officer Training program, which promotes academic excellence, and supports the development of positive character, and leadership in each student.</p> <p><b>Desired Level of Attainment:</b> All students will participate fully in the NJROTC program with one period per day attributed to the same.</p>	<p><b>Actual Result:</b> <b>Observed</b></p> <p><b>Level of Attainment</b></p> <p>All students participated in the program including time spent beyond the normal school hours performing community service.</p>	<p><b>Measure Used to Indicate Attainment of The Goal/Objective</b></p> <p>All students attended an NJROTC class which meets daily.</p>	<p><b>Was the Goal/Objective Met? (Y/N)</b></p> <p>Yes</p>	<p><b>Explanation if Not Met/Efforts to be Undertaken</b></p>
--	--	---	--	---

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #4:</b> Guide and support all staff members with professional development resources, in a collaborative teaching environment as changes are implemented so that instruction and assessment are dimensions of a common standardized system-wide education process.</p> <p><b>Desired Level of Attainment:</b> All teachers will work collaboratively to implement new teaching techniques and activities.</p>	<p>Teachers were instructed in differentiated instruction techniques as well as Response To Intervention. The implementation of these techniques was observed and shared with colleagues. The importance of data driven instruction, using pre-tests to plan, assessing learning and re-teaching when necessary was the focus of much staff development.</p> <p>Identification of at-risk students and interventions to use to build success were also shared.</p>	<p>Teacher proficiency in sharing best practices regarding differentiated instruction at monthly faculty meetings and during teacher evaluations.</p>	<p>Yes</p>	

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #5:</b> To maintain a safe and comfortable school climate, where all demonstrate appropriate behavior as guided by: the WNYMCS Charter, NYSED Learning Standards, the WNYMCS School Safety Plan, and related Emergency Management Plan and Quick Emergency Response Guide.</p> <p><b>Desired Level of Attainment:</b> A reduction in violent incidents resulting in the expulsion of students and completion of all emergency and safety drills.</p>	<p>A reduction in violent incidents as reported on the VADIR report.</p> <p>Completion of 12 emergency drills per NYS guidelines.</p>	<p>School data records maintained in the main office.</p>	<p>Yes</p>	

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #6:</b> WNYMCS will implement its Parent Involvement Policy to promote a strong partnership with parents and encourage their involvement in their children's academic and social development.</p> <p><b>Desired Level of Attainment:</b> All parents will become involved in the success of their child both academically and socially within the school setting.</p>	<p>The parent partnership has held monthly meetings and increased membership. Every parent of a child who will be attending either an Academic or Discipline hearing receives an invitation to attend. Parents are notified via a monthly newsletter of any upcoming activities that they may wish to attend. A parental questionnaire is provided in both English and Spanish for parental input. Teachers maintain phone and communication logs detailing parental contact. Parents accompanied students, teachers and administrators to Charter Advocacy Day in Albany.</p>	<p>Parental questionnaire, minutes of parent partnership meetings along with monthly newsletters.</p>	<p>Yes</p>	

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #7:</b> To continue the demonstration of sound financial practices, governance, organizational management, planning, responsible and compliant decision making.</p> <p><b>Desired Level of Attainment:</b> Fiscal Audit that meets all Generally Accepted Accounting Principles (GAAP)</p>	<p>Met all NYS and Federal guidelines.</p>	<p>Certified Annual Audit</p>	<p>Yes</p>	

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #8:</b> Provide for the continued use of technology in support of instruction, administration and communication among stakeholders.</p> <p><b>Desired Level of Attainment:</b> To provide new technology as it becomes available to both improve instruction and record keeping along with home/school communication.</p>	<p>Used automatic call system to notify parent/guardian of absences.</p> <p>Used web page for newsletter as well as home delivery.</p> <p>Purchased AV rovers for each department.</p>	<p>Teacher/Parent requests met.</p>	<p>Yes</p>	

<b>Goal/Objective: Desired Level of Attainment</b>	<b>Actual Result: Observed Level of Attainment</b>	<b>Measure Used to Indicate Attainment of The Goal/Objective</b>	<b>Was the Goal/ Objective Met? (Y/N)</b>	<b>Explanation if Not Met/Efforts to be Undertaken</b>
<p><b>Goal #9:</b> Each faculty member and administrator will have access to the database system and training in its use, including a computer in each classroom.</p> <p><b>Desired Level of Attainment:</b> School wide data system along with a laptop computer for each teacher.</p>	<p>All teachers have a laptop assigned to them and are trained in the school wide data system for tracking student progress and demographics.</p>	<p>Sign in sheets for professional development and inventory records for laptops.</p>	<p>Yes</p>	

## **Absolute Goals**

- **Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in English Language Arts**
- **Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Math**
- **Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Science**
- **Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Social Studies**

Explanation: these goals were set by the founders of Western New York Maritime and are just that – goals to be strived for. No one anticipated that this would be an easy task, nor that they could be met in just a few years. I will explain what is being done to reach these goals.

**Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in English Language Arts.**

We did not reach this goal this year. We are instituting more writing projects in the classroom. We are also working on increasing skills beginning at the ninth grade. In assessing our incoming freshman class we realized that some of our students' instructional reading levels were as low as second grade. We realized that one size does not fit all and we have to differentiate instruction to a much greater degree than we have in the past. We have created very small Academic Intervention classes that are addressing individual skill deficits and working on individual growth.

**Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Math.**

We did not reach this goal this year. We have also tested all of our incoming students and current 10<sup>th</sup> graders to identify weaknesses and address skill deficits in math. We have many students who have poor math skills in a two year algebra program to build strengths. We are also individualizing the Academic Intervention that these identified students receive.

**Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Science.**

We did not reach this goal this year. We are pleased that we have increased our mastery levels and that our Special Education passing rates have more than doubled with some students achieving mastery. The Special Education population is benefitting from the General Science course which we have established for weaker students. Since we have begun testing our incoming students reading levels more students will be in this course before attempting the regents exam.

**Each year 90% of each cohort will have scored at least 65 on the New York State Regents examination in Social Studies.**

We did not reach this goal this year. We have increased our mastery rates and for General Education students in both Global and US History. Our mastery rates for general education and the special education population have increased as well. We have had great success with a block program in Global Studies and have doubled the number of students assigned to it. We are also continuing to loop in an effort to increase passing by having a teacher assigned to the same group of students for both Global I and Global II.

## **Growth Goals**

**Each year grade level cohort of the same students will demonstrate improvement in total Reading Achievement as determined by an average increase of 3.9 NCE over a five year period on the Terra Nova, nationally normed achievement test, which is administered to all grade 9-12 students annually each spring**

**Each year, grade level cohort of the same students will demonstrate improvement in total mathematics Achievement as determined by an average increase of 3.0 NCE over a five year period on the Terra Nova, nationally normed achievement test, which is administered to all grade 9-12 students annually each spring**

The measure of student performance is the NYS Regents examination.

The goal was not met this school year.

Although this growth goal was chosen during the renewal process its implementation has proven to be very difficult due to scheduling and the data that the test would produce. For this reason our school decided to purchase the NWEA MAP program, which can be scored directly on the internet with immediate feedback and will provide an analysis of each student's strengths and weaknesses. It was purchased and our students were tested in the spring of the 2009-10 school year. We have scheduled our students according to the information garnered from the tests and have also purchased the Compass Learning system which aligns with the NWEA MAP test and provides the support for students and teachers with individual pathways leading to growth in student achievement. Our school has also purchased the edoctrina system which provides feedback to our teachers about test results which helps facilitate data driving instruction. We are hoping to realize the results of this tremendous effort on the 2010-11 state assessments. Our teachers have had more training in differentiated Instruction through Staff Development for Educators and are using the information garnered from the NWEA MAP test and their experiences in the classroom to develop individual action plans for each student which we hope will lead to much greater academic success.

## Comparative Goals

1. Compare the five geographically and demographically related schools to ours (Lafayette, South Park, Bennett, East and Burgard)
2. The percentage of each cohort in ELA and Math will place the school in the top quartile of similar schools

The measure of student performance for comparison is the NYS Regents examination.

**Goal #1** was met as demonstrated by the chart below. The latest statistics are for the school year 2008-09 and our students scored better than the local public schools similar to ours in all areas except United States History where we outperformed three of the five schools. Not only our passing but our mastery levels equaled or surpassed the comparative schools.

School	<u>English Language Arts</u>		<u>Integrated Algebra</u>		<u>Global History &amp; Geography</u>		<u>US History</u>		<u>Living Environment</u>	
	65-84	Over 85	65-84	Over 85	65-84	Over 85	65-84	Over 85	65-84	Over 85
2008-09										
WNY Maritime CS	68	7	55	0	46	5	62	14	64	14
Lafayette	54	5	21	1	28	3	61	7	48	3
South Park	54	3	31	1	39	4	65	14	61	4
Bennett	41	0	15	0	29	5	53	11	34	1
East	65	13	27	1	22	3	65	12	36	1
Burgard	43	5	27	1	19	2	35	4	48	1

**Goal #2** cannot be assessed because the state has not posted results from Similar Schools Group 65 on-line at NYStart.

## *Section II*

### *Charter School Student and Teacher Attrition Rates*

#### **Instructions**

Separate tables are included for students and teachers. For students, please provide the total **number** who left for the reasons identified in the table. Then provide the highest number of students enrolled during the course of the year. Using that enrollment figure and the total number of students who left during the year (July 1 – June 30), calculate the percent of students who left the school each year (2006-07 through 2009-10). Do not provide averages or FTEs.

For teachers, provide the total number of classroom teachers (e.g., grades K-6, or secondary subject matter classroom teachers). Do not include guidance counselors, social workers, etc. Do not provide FTEs. A part-time teacher is counted as one teacher. If one person teaches more than one subject area, count them once. Also provide the number of special area teachers (e.g., music, technology, special education). Again, count each such teacher only once. Then, provide the total number of teachers who were retained at the end of each school year. For example, if you had seven classroom teachers (e.g., one each K-6) and three special area teachers (for a total of ten teachers), and three were let go (or otherwise decided not to return in 2010-11) at the end of the 2009-10 school year, your teacher attrition rate would be 30 percent. A teacher on leave is not counted toward the attrition rate.

If you have any questions, please call the Charter School Office at 518-474-1762.

**Charter School Student Attrition Rates  
2009-10**

	2009-10	2008-09	2007-08	2006-07
Number of students leaving for lack of transportation	0	0	0	0
Number of students leaving for geographic reasons (e.g., out of state/district relocation)	6	7	9	0
Number of students leaving for more restrictive special education setting	0	0	0	0
Number of students leaving due to parental choice (e.g., school transfer closer to residence, local elementary school, parent convenience)	27	0	56	0
Number leaving for other reasons (undetermined)	63	32	39	0
Total number of students leaving.	96	39	104	83
Highest Number Enrolled (July 1 – June 30)	325	325	332	317
<b>Total Percent Attrition</b>	<b>30%</b>	<b>12%</b>	<b>31%</b>	<b>26%</b>

**Charter School Teacher Attrition Rates  
2009-10**

	<b>2009-10</b>	<b>2008-09</b>	<b>2007-08</b>	<b>2006-07</b>
Number of Classroom Teachers	29	28	29	30
Number of Special Area Teachers	4	4	4	4
Total Number of Teachers	33	32	33	34
Total Number of Teachers Leaving	0	0	4	12
<b>Total Percent Attrition</b>	<b>0%</b>	<b>0%</b>	<b>12%</b>	<b>65%</b>

	<b>2009-10</b>	<b>2008-09</b>	<b>2007-08</b>	<b>2006-07</b>
Number of teachers leaving for geographic reasons (out of state/relocation)	0	0	1	2
Number of teachers leaving to take a position in a school district	0	0	0	6
Number of teachers leaving to take a position in another charter school	0	0	0	0
Number of teachers not retained	0	0	2	2
Number of teachers leaving for other reasons (or undetermined)	0	0	1	2

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*Section III*

## **Guidelines for Audits of the Financial Statements of Charter Schools**

The New York charter schools act of nineteen hundred ninety-eight requires that a charter school “shall be subject to the financial audits, the audit procedures, and the audit requirements set forth in the charter. Such procedures and standards shall be applied consistent with generally accepted accounting and audit standards. Independent fiscal audits shall be required at least once annually.”

These guidelines are provided to assist charter schools in New York State and their auditors through the annual audit process. The guidelines are also intended to provide some uniformity in the reporting by charter schools and to assist the Board of Regents in meeting its responsibilities for ensuring accountability over public funds and for reporting annually to the Governor and Legislature on the status of charter schools.

Each audit should meet the following minimum standards:

### Audit Requirements:

- ❑ An independent and licensed Certified Public Accountant or Public Accountant should perform the audit.
- ❑ The audits should be conducted in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.
- ❑ If the charter school spends **\$500,000** or more in federal awards during the fiscal year, an independent audit as prescribed in the federal Office of Management and Budget Circular A-133 must also be completed and filed with the federal government and the State Education Department.

### Reporting Requirements:

- ❑ The sample format for the financial statements is provided in accordance with Section 2851 of the Education Law.
- ❑ The financial statements should be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles for not-for-profit organizations.
- ❑ All statements required by Financial Accounting Standards Board (FASB) Statement No. 117, *Financial Statements of Not-for-Profit Organizations*, should be presented including a Statement of Financial Position, Statement of Activities and Statement of Cash Flows. Required note disclosures and others that are deemed appropriate should be included.
- ❑ A supplemental schedule of functional expenses, in a format consistent with the attached, should be included and subject to the auditing procedures applied in the audit of the general purpose financial statements. Such supplemental schedule is not a required part of the general purpose financial statements and should be included for the purposes of additional analysis.
- ❑ When applicable, the auditor should prepare and submit a management letter. A copy of the management letter should be submitted with the financial statements along with the school’s corrective action plan to address any weaknesses identified in the report or the management letter.

- Reports (the independent auditor's report on the financial statements, report on compliance, report on internal control over financial reporting, management letter, and federal Single Audit, if applicable) must be submitted in electronic form within 120 days of the end of the charter school fiscal year to the following addresses:

State Education Department  
Office of Audit Services  
89 Washington Avenue Room 524 EB  
Albany, New York 12234  
[fsandals33@mail.nysed.gov](mailto:fsandals33@mail.nysed.gov)

State Education Department  
Charter School Office  
89 Washington Avenue Room 462 EBA  
Albany, New York 12234  
[charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov)

- Part III. 1. The financial audit is complete and being sent separately by our accountant.  
2. Although some Disclosure of Financial Interest questionnaires are included in this packet the rest will be sent when our board members return from a trip abroad.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL**

**FINANCIAL STATEMENTS**

**FOR THE YEARS ENDED JUNE 30, 2010**

**AND JUNE 30, 2009**

**WESTERN NEW YORK MARITIME CHARTER SCHOOL  
FOR THE YEARS ENDED JUNE 30, 2010  
AND JUNE 30, 2009  
TABLE OF CONTENTS**

	<u>Page</u>
Independent Auditors' Report	4
Financial Statements	
Statements of Financial Position	8
Statements of Activities	9
Statements of Cash Flows	10
Notes to the Financial Statements	11
Supplemental Information	
Schedule of Functional Expenses	16 & 17
Compliance and Internal Control	
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 <i>Government Auditing     Standards</i>	19

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# R.A. MERCER & CO., P.C.

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## CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
Western New York Maritime Charter School  
Buffalo, New York

We have audited the accompanying statements of financial position of Western New York Maritime Charter School as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Western New York Maritime Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Western New York Maritime Charter School as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2010, on our consideration of Western New York Maritime Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with *Government Auditing Standards* and important for assessing the results of our audits.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements of Western New York Maritime Charter School taken as a whole. The accompanying schedules of functional expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Orchard Park, New York  
September 22, 2010

R.A. MERCER & CO, P.C.  
*R.A. Mercer & Co., P.C.*

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**FINANCIAL STATEMENTS**

**WESTERN NEW YORK MARITIME CHARTER SCHOOL**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2010 AND JUNE 30, 2009**

	<b>2010</b>	<b>2009</b>
<b>ASSETS</b>		
Current Assets		
Cash	\$ 284,352	29,113
Grants and Other Receivables	126,556	101,304
Prepaid Expenses	67,462	73,932
Deposits	63,833	73,833
Fixed Assets		
Property and Equipment, net	628,912	635,509
 Total Assets	 1,171,115	 913,691
 <b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities:		
Lease Payable	44,081	51,828
Term Note-Current Portion	10,450	-
Accounts Payable	69,404	98,133
Deferred Revenue	1,645	2,950
Accrued Expenses	391,275	399,405
Long Term liabilities:		
Term Note-Long Term Portion	30,386	-
Total Liabilities	547,241	552,316
 Net Assets:		
Unrestricted	618,364	347,895
Temporarily Restricted	5,510	13,480
Total Net Assets	623,874	361,375
 Total Liabilities and Net Assets	 \$ 1,171,115	 913,691

The accompanying independent auditors' report should be read in conjunction with these financial statements.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2010  
AND JUNE 30, 2009**

	<u>2010</u>	<u>2009</u>
<b>Unrestricted Net Assets:</b>		
<b>Revenue, Gains and Other Support</b>		
Public School District:		
Revenue - Resident Student Enrollment	\$ 3,140,009	3,159,832
- Special Education	575,448	510,009
Contributions	152,549	119,963
Fundraising	8,748	21,405
Other Income	34,986	36,701
Net Assets Released from Restrictions	<u>302,252</u>	<u>345,987</u>
<b>Total Revenue, Gains and Other Support</b>	<u>4,213,992</u>	<u>4,193,897</u>
<b>Expenses</b>		
Program Expenses:		
Regular Education	2,543,364	2,498,568
Special Education	319,327	323,865
Other Program	163,372	189,643
Supporting Services:		
Management and General	<u>911,959</u>	<u>945,095</u>
Total Expenses:	<u>3,938,022</u>	<u>3,957,171</u>
<b>Change in Unrestricted Net Assets</b>	<u>275,970</u>	<u>236,726</u>
<b>Changes in Temporarily Restricted Net Assets</b>		
Federal and State Grants	288,781	345,273
Net Assets Released from Restrictions	<u>(302,252)</u>	<u>(345,987)</u>
<b>Change in Temporarily Restricted Net Assets</b>	<u>(13,471)</u>	<u>(714)</u>
<b>Change in Net Assets</b>	262,499	236,012
Net Assets - Beginning	<u>361,375</u>	<u>125,363</u>
Net Assets - Ending	<u>\$ 623,874</u>	<u>361,375</u>

The accompanying independent auditors' report should be read in conjunction with these financial statements.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2010**  
**AND JUNE 30, 2009**

	<b>2010</b>	<b>2009</b>
<b>Cash Flows From Operating Activities</b>		
Change in Net Assets	\$ 262,499	236,012
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	145,149	131,843
Loss on disposal of property and equipment	555	-
Increase in receivables	(25,252)	(19,674)
(Increase)/Decrease in prepaid expense and deposits	16,470	(16,742)
Decrease in lease payable	(7,747)	-
Decrease in deferred revenue	(1,305)	(6,505)
Decrease in accounts payable and accrued expenses	(36,859)	(105,488)
Net cash flows provided by operating activities	353,510	219,446
<b>Cash Flows Provided by Investing Activities</b>		
Purchase of property and equipment	(139,107)	(181,391)
Net cash used by investing activities	(139,107)	(181,391)
<b>Cash Flows from Financing Activities</b>		
Decrease in line of credit	-	(95,000)
Proceeds from term note	45,000	-
Repayment of term note	(4,164)	-
Net Cash provided by/(used by) financing activities	40,836	(95,000)
Net Increase in Cash and Cash Equivalents	255,239	(56,945)
Cash and Cash Equivalents - Beginning of Year	29,113	86,058
Cash and Cash Equivalents - End of Year	284,352	29,113
 Supplemental disclosures:		
Cash paid for interest:	\$ 13,633	6,391

The accompanying independent auditors' report should be read in conjunction with these financial statements.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED JUNE 30, 2010  
AND JUNE 30, 2009**

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

**Organization and Description of Activities**

On January 12, 2004, the Board of Regents of the University of the State of New York granted a five year provisional charter to the Western New York Maritime Charter School (the School) to operate as an education corporation under New York law. On December 16, 2008 the Board of Regents approved the renewal application effective January 12, 2009 through June 30, 2012. Prior to the end of the current renewal, Western New York Maritime Charter School will re-apply to the Board of Regents for a renewal of their charter.

Charter schools receive state and federal public school funding and must meet all the same state and federal testing and learning requirements as public schools, yet they operate independently of the local school district, serving as their own local education agency.

Western New York Maritime Charter School is governed by an eleven member, uncompensated Board of Directors and has 302 students in ninth through twelfth grades.

Western New York Maritime Charter School is a charter member of the U.S. Navy Junior Reserve Officers Training Corps Program.

**Accrual Basis**

The financial statements have been prepared on the accrual basis of accounting.

**Cash and Cash Equivalents**

The School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents which are included as cash in the accompanying financial statements.

At various times, cash and cash equivalents in financial institutions may exceed insured limits and subject the School to concentrations of credit risk.

**Property, Equipment and Leasehold Improvements**

Purchased property and equipment are recorded at cost and depreciation is provided for using the straight-line method over estimated useful lives. Leasehold improvements are capitalized at cost and are being amortized over their estimated useful lives.

Generally, equipment which has a cost in excess of \$500 at the date of acquisition and has an expected useful life of five years is capitalized.

### **Income Taxes**

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

### **Support and Revenue**

The School receives NYS per pupil aid which is passed through the district in which the student resides. Most of the students reside in the Buffalo Public School District. New York State Education Department mandates the rate per pupil. For the year ended June 30, 2010 the per pupil rate was \$10,429 for Buffalo Public School District.

Contributions and grants are reported at fair value at the date the contribution/grant is made. A contribution or grant that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Gifts of goods and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used, in which case they are recorded as restricted support.

### **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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including useful lives of long lived assets.

### **Cost Allocation**

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

### **Note 2. Fair Value of Financial Instruments**

The carrying amount of cash and cash equivalents, accounts receivable and current liabilities approximates fair value because of the short maturity of these instruments.

**Note 3. Property and Equipment**

Property and equipment consists of the following:

	<u>2010</u>	<u>2009</u>
Leasehold and Land Improvements	\$ 476,018	409,879
Office and Other Equipment	157,742	152,616
Instructional Equipment	<u>583,350</u>	<u>518,008</u>
	1,217,110	1,080,503
Less Accumulated Depreciation	<u>(588,198)</u>	<u>(444,994)</u>
Property and Equipment, Net	<u>\$ 628,912</u>	<u>635,509</u>

Depreciation expense was \$145,149 and \$131,843 in 2010 and 2009 respectively.

**Note 4. Federal and State Grants**

The School has received grants which are subject to audit by agencies of the state and federal government. Such audits may result in disallowances and a request for a return of funds. The School believes that disallowances, if any will not be material.

**Note 5. Line of Credit**

The School has a \$100,000 line of credit with a local bank with interest payable at 1.5% above the bank's prime rate. This is a demand note and substantially all of the School's assets secure the loan. At June 30, 2010 the interest rate was 4.75% and the balance outstanding was \$0.

**Note 6. Term Note**

	<u>Total</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Due, M & T, \$1,068.99 per month including interest at 6.59%, final payment due January 2014	40,836	10,450	30,386
Debt Maturities:			
	6/30/2011		10,450
	6/30/2012		11,159
	6/30/2013		11,917
	6/30/2014		7,310

**Note 7. Temporarily Restricted Net Assets**

At June 30, 2010 and 2009 the School's Temporarily Restricted Net Assets were restricted for the following purposes:

	<u>2010</u>	<u>2009</u>
Sailing Program	\$ 5,000	5,515
Scholarships	510	510
Facilities	<u>-</u>	<u>7,455</u>
	<u>\$ 5,510</u>	<u>13,480</u>

**Note 8. Operating Lease**

The School has entered into a lease for its facilities effective April 1, 2005. The lease term is for a fifteen year period expiring March 31, 2020. There are two five year renewal options at escalating rent rates. The lease calls for a security deposit of \$28,833 and a special/additional security deposit of \$100,000 by August 1, 2005. The total amount of the deposit at June 30, 2010 is \$63,833, of which \$28,833 is the initial security deposit and \$35,000 is the flexible security deposit.

Pursuant to a Memorandum dated August 7, 2009 between the School and the landlord, the School has released the landlord from its obligation to repay the security deposit in the amount of \$10,000 per year with the first installment due in fiscal year June 30, 2010 without pro rata adjustment until the security deposit is exhausted, in exchange for expanded use of the facility.

The School has agreed to pay for the demolition costs of 290 Genesee Street in the amount of \$25,700. Western New York Maritime Charter School will use the additional space as an athletic field, with the option to erect a gymnasium or similar building as long as the footprint does not decrease the paved parking area currently in use.

The following is a schedule by years of future minimum rental payments required under the operating lease that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 2010.

Year ended	6/30/2011	\$ 617,953
	6/30/2012	633,402
	6/30/2013	649,234
	6/30/2014	665,472
	6/30/2015	682,107
	Thereafter	\$ 3,481,674

The School leases three copiers under the terms of various non-cancelable leases. Rental expense for the year was \$ 7,747.

Minimum annual rentals for each of the remaining years of the lease are:

Year ended	6/30/2011	\$ 9,145
	6/30/2012	11,428
	6/30/2013	14,279
	6/30/2014	\$ 9,230

**Note 9. Pension Plan**

Western New York Maritime Charter School participates in the New York State Teachers' Retirement System (NYSTRS). This system is a cost sharing multiple employer, public employee retirement system. The system 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.

The New York State Teachers' Retirement Board administers NYSTRS. The System 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. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395.

The System is noncontributory, except for employees who joined the System after July 27, 1976, who contribute 3% of their salary, except that employees in the System more than ten years are no longer required to contribute. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The charter school is required to contribute at an actuarially determined rate. The School's contributions made to the System were equal to 100% of the contributions required for each year. The required contributions for the current year and two preceding years were:

2010	\$	114,538
2009	\$	127,446
2008	\$	153,459

**Note 10. Subsequent Events**

Management has evaluated subsequent events through September 22, 2010, the date on which the financial statements were available to be issued.

Supplemental Information

WESTERN NEW YORK MARITIME CHARTER SCHOOL  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2010

	Program Services			Supporting Services		Total
	Regular Education	Special Education	Other Program	Management & General		
\$						
Salaries	1,261,052	216,344	90,728	537,741	2,105,865	
Payroll Taxes	108,389	18,595	7,798	46,219	181,001	
Employee Benefits	196,182	33,657	14,115	83,657	327,611	
Instructional Materials	768	-	-	-	768	
Classroom Supplies	8,544	-	-	-	8,544	
Technology	46,912	-	-	-	46,912	
Field Trips	17,626	-	-	-	17,626	
Military Events	12,509	-	-	-	12,509	
Uniforms	32,290	-	-	-	32,290	
Athletic Department	-	-	-	-	-	
Student Services	-	-	-	-	-	
Awards and Scholarships	-	-	-	-	-	
Student Activities	9,498	-	-	-	9,498	
Transportation	7,196	-	-	-	7,196	
Conferences	9,851	-	-	-	9,851	
Food Service	-	-	-	-	-	
Student Testing and Assessment	17,683	-	-	-	17,683	
Staff Development	13,118	-	-	-	13,118	
Consultants	-	-	-	11,912	11,912	
Recruitment	19,106	-	-	-	19,106	
Board Development	-	-	-	-	-	
Dues and Memberships	8,778	-	-	-	8,778	
Occupancy	594,010	37,126	37,126	74,250	742,512	
Insurance	41,897	2,619	2,619	5,236	52,371	
Telephone	2,283	2,283	2,283	15,977	22,826	
Office Supplies and Expense	-	-	-	12,491	12,491	
Postage	2,848	356	356	3,560	7,120	
Printing	746	93	93	932	1,864	
Outside Services	7,959	497	497	995	9,948	
Professional Fees	-	-	-	77,987	77,987	
Fundraising	-	-	-	3,546	3,546	
Miscellaneous	-	-	-	8,307	8,307	
Depreciation	116,119	7,257	7,257	14,516	145,149	
Amortization Expense	8,000	500	500	1,000	10,000	
Interest expense	-	-	-	13,633	13,633	
Total	2,543,364	319,327	163,372	911,959	3,938,022	

See paragraph on supplemental information included in Auditor's Report.

Supplemental Information

WESTERN NEW YORK MARITIME CHARTER SCHOOL  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2009

	Program Services			Supporting Services		Total
	Regular Education	Special Education	Other Program	Management & General		
Salaries	\$ 1,175,406	212,684	107,950	544,905		2,040,945
Payroll Taxes	102,371	18,523	9,402	47,458		177,754
Employee Benefits	228,572	41,359	20,992	105,963		396,886
Instructional Materials	8,594	-	-	-		8,594
Classroom Supplies	6,823	-	-	-		6,823
Technology	53,212	-	-	-		53,212
Field Trips	947	-	-	-		947
Military Events	12,733	-	-	-		12,733
Uniforms	26,785	-	-	-		26,785
Athletic Department	14,690	-	-	-		14,690
Student Services	1,575	-	-	-		1,575
Awards and Scholarships	10,000	-	-	-		10,000
Student Activities	8,961	-	-	-		8,961
Transportation	9,765	-	-	-		9,765
Conferences	9,046	-	-	-		9,046
Food Service	2,784	-	-	-		2,784
Student Testing and Assessment	2,254	-	-	-		2,254
Staff Development	18,006	-	-	-		18,006
Consultants	4,400	1,100	1,100	38,550		45,150
Recruitment	30,107	-	-	-		30,107
Board Development	150	-	-	-		150
Dues and Memberships	6,083	-	-	-		6,083
Occupancy	592,665	37,042	37,042	74,082		740,831
Insurance	39,070	2,442	2,442	4,883		48,837
Telephone	2,144	2,144	2,144	15,006		21,438
Office Supplies and Expense	-	-	-	15,905		15,905
Postage	2,575	322	322	3,219		6,438
Printing	3,125	391	391	3,907		7,814
Outside Services	20,250	1,266	1,266	2,531		25,313
Professional Fees	-	-	-	63,516		63,516
Fundraising	-	-	-	414		414
Miscellaneous	-	-	-	5,181		5,181
Depreciation	105,475	6,592	6,592	13,184		131,843
Amortization Expense	-	-	-	-		-
Interest expense	-	-	-	6,391		6,391
Total	\$ 2,498,568	323,865	189,643	945,095		3,957,171

See paragraph on supplemental information included in Auditor's Report.

**COMPLIANCE AND INTERNAL CONTROL**

# R.A. MERCER & CO., P.C.

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## CERTIFIED PUBLIC ACCOUNTANTS

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Julie L. Jagoda, CPA  
Denise D. Veloski, CPA

Robert W Irwin, CPA \*

\* Also Licensed in Pennsylvania

### 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

To the Board of Directors of  
Western New York Maritime Charter School  
Buffalo, New York

We have audited the financial statements of Western New York Maritime Charter School (a nonprofit organization) as of and for the years ended June 30, 2010 and 2009, and have issued our report thereon dated September 22, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control over Financial Reporting

In planning and performing our audit, we considered Western New York Maritime Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western New York Maritime Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western New York Maritime Charter School's financial statements are free of 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*.

This report is intended solely for the information and use of management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

R.A. Mercer & Co., P.C.

*R.A. Mercer & Co., P.C.*

Orchard Park, New York  
September 22, 2010

**Western New York Maritime Charter School**  
**Schedule of Findings and Responses**  
**Year Ended June 30, 2010**

I. Prior Audit Findings

For the year ended June 30, 2009, no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, as required to be reported by *Government Auditing Standards*, were disclosed by the audit. No instances of noncompliance which were material to the financial statements of Western New York Maritime Charter School as required by *Government Auditing Standards* were disclosed by the audit.

II. Current Audit Findings

For the year ended June 30, 2010, no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, as required to be reported by *Government Auditing Standards*, were disclosed by the audit. No instances of noncompliance which were material to the financial statements of Western New York Maritime Charter School as required by *Government Auditing Standards* were disclosed by the audit.

Section IV

Disclosure of Financial Interest by a Charter School Trustee  
Annual Report 2009-10

Name (print) JOSEPH G. SCHWEDINGER

Name of Charter School ALBANY MARITIME CHARTER SCHOOL, INC.

Charter Entity SAME

Home Address 

Business Address 

Daytime Phone 

E-Mail Address 

1. List all positions, current or past, with dates, held on the board (e.g., officer (specify), committee chair, parent representative):

Board Member, 7/2008

2. Is the trustee an employee of the School?  Yes  No

3. If you checked Yes, please provide a description of the position you hold and your responsibilities, your salary and your start date.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the trustee an employee or agent of the management company?  Yes  No

5. Is the trustee an employee or agent of any institutional partner of the School?  Yes  No

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 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 Question 2, 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			

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 **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the School through a management or services agreement, you need not list every transaction between such organization and the School that is pursuant to such agreement. Instead, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **none**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee/ Immediate Family/Member of Household Holding an Interest in the Organization Conducting Business with the School and the Nature of the Interest
NONE			

*Joseph B. Eicheldinger*  
 \_\_\_\_\_  
 Signature

*10/28/10*  
 \_\_\_\_\_  
 Date

*Joseph B. Eicheldinger Signed and Sworn Before me*  
*10/28/2010*

*Norma M. Bellezza*

Section IV

Disclosure of Financial Interest by a Charter School Trustee  
Annual Report 2009-10

Name (print) Thomas G. Gies  
Name of Charter School Western New York Maritime Charter School  
Charter Entity NYS Board of Regents  
Home Address [REDACTED]  
Business Address [REDACTED]  
Daytime Phone [REDACTED]  
E-Mail Address [REDACTED]

1. List all positions, current or past, with dates, held on the board (e.g., officer (specify), committee chair, parent representative):  
Treasurer  
\_\_\_\_\_  
\_\_\_\_\_
2. Is the trustee an employee of the School?  Yes  No
3. If you checked Yes, please provide a description of the position you hold and your responsibilities, your salary and your start date.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
4. Is the trustee an employee or agent of the management company?  Yes  No
5. Is the trustee an employee or agent of any institutional partner of the School?  Yes  No

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 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 Question 2, you need not disclose again your employment status, salary, etc.

<b>Date(s)</b>	<b>Nature of Financial Interest/Transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to yourself</b>
<i>None</i>			

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 **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the School through a management or services agreement, you need not list every transaction between such organization and the School that is pursuant to such agreement. Instead, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **none**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee/ Immediate Family/Member of Household Holding an Interest in the Organization Conducting Business with the School and the Nature of the Interest
None			

  
 \_\_\_\_\_  
**Signature**

10/24/10  
 \_\_\_\_\_  
**Date**

  
 COLLEEN E. BROWN  
 Notary Public, State of New York  
 Qualified in Niagara County  
 Registration #01BR6160346  
 My Commission Expires Feb. 5, 2011

Section IV

Disclosure of Financial Interest by a Charter School Trustee  
Annual Report 2009-10

Name (print) Melodie M. Carr

Name of Charter School W.N.Y. Maritime

Charter Entity \_\_\_\_\_

Home Address \_\_\_\_\_

Business Address \_\_\_\_\_

Daytime Phone \_\_\_\_\_

E-Mail Address \_\_\_\_\_

1. List all positions, current or past, with dates, held on the board (e.g., officer (specify), committee chair, parent representative):

Parent Representative  
PISA PRESIDENT

2. Is the trustee an employee of the School? \_\_\_ Yes  No

3. If you checked Yes, please provide a description of the position you hold and your responsibilities, your salary and your start date.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the trustee an employee or agent of the management company? \_\_\_ Yes  No

5. Is the trustee an employee or agent of any institutional partner of the School? \_\_\_ Yes  No

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 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 Question 2, 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
	<i>none</i>		

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 **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the School through a management or services agreement, you need not list every transaction between such organization and the School that is pursuant to such agreement. Instead, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **none**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee/ Immediate Family/Member of Household Holding an Interest in the Organization Conducting Business with the School and the Nature of the Interest
PTSA	Various fundraisers	unknown specific amount - all funds deposited in PTSA account	Melodie Carr

Melodie Carr  
Kathleen M. McGowan  
 Signature

10-29-10  
10-29-10  
 Date

**Section IV**

**Disclosure of Financial Interest by a Charter School Trustee  
Annual Report 2009-10**

**Name (print)** Kisha L. Johnson

**Name of Charter School** Western New York Maritime Charter School

**Charter Entity** \_\_\_\_\_

**Home Address** \_\_\_\_\_

**Business Address** \_\_\_\_\_

**Daytime Phone** \_\_\_\_\_

**E-Mail Address** \_\_\_\_\_

1. List all positions, current or past, with dates, held on the board (e.g., officer (specify), committee chair, parent representative):

Student Recruitment and Finance committee member, 06/08 - 06/10.  
Secretary (Officer) 06/10-current

2. Is the trustee an employee of the School? \_\_\_Yes XXXNo

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. Is the trustee an employee or agent of the management company? \_\_\_Yes XXXNo

5. Is the trustee an employee or agent of any institutional partner of the School? \_\_\_Yes XXXNo

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 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 Question 2, you need not disclose again your employment status, salary, etc.

<b>Date(s)</b>	<b>Nature of Financial Interest/Transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to yourself</b>
NONE			

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 **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the School through a management or services agreement, you need not list every transaction between such organization and the School that is pursuant to such agreement. Instead, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **none**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee/ Immediate Family/Member of Household Holding an Interest in the Organization Conducting Business with the School and the Nature of the Interest
NONE			

*Michael J. Jurek*  
 \_\_\_\_\_  
 Signature

10/27/10  
 \_\_\_\_\_  
 Date

*Florence A. Dollard*

**FLORENCE A DOLLARD**  
 Notary Public, State of New York  
 Registration #01DO6193373  
 Qualified in Erie County  
 Commission Expires Sept. 15, 2012

Section IV

Disclosure of Financial Interest by a Charter School Trustee  
Annual Report 2009-10

Name (print) ALLAN M. SMITH  
Name of Charter School WESTERN NEW YORK MARITIME CHARTER SCHOOL  
Charter Entity NEW YORK STATE BOARD OF REGENTS  
Home Address [REDACTED]  
Business Address [REDACTED]  
Daytime Phone [REDACTED]  
E-Mail Address [REDACTED]

1. List all positions, current or past, with dates, held on the board (e.g., officer (specify), committee chair, parent representative):  
FACULTY REPRESENTATIVE, 8/2009<sup>2009</sup> - PRESENT

2. Is the trustee an employee of the School?  Yes  No

3. If you checked Yes, please provide a description of the position you hold and your responsibilities, your salary and your start date.  
SOCIAL STUDIES TEACHER, [REDACTED], 9/2005

4. Is the trustee an employee or agent of the management company?  Yes  No  N/A

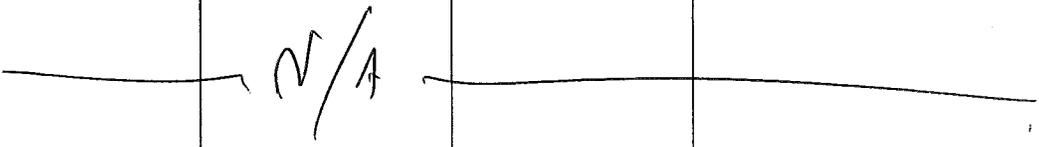
5. Is the trustee an employee or agent of any institutional partner of the School?  Yes  No

THERE IS NO MANAGEMENT COMPANY.

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 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 Question 2, 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
<del> </del>	N/A	<del> </del>	<del> </del>

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 **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the School through a management or services agreement, you need not list every transaction between such organization and the School that is pursuant to such agreement. Instead, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **none**.

Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee/ Immediate Family/Member of Household Holding an Interest in the Organization Conducting Business with the School and the Nature of the Interest
			

  
 \_\_\_\_\_  
 Signature

10/28/10  
 \_\_\_\_\_  
 Date

  
 COLLEEN E. BROWN  
 Notary Public, State of New York  
 Qualified in Niagara County  
 Registration #01BR6160346  
 My Commission Expires Feb. 5, 2011

**Statement of Assurances**

Our signatures below attest that all of the information contained herein is truthful and accurate, and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter.

LAWRENCE W. ASTYK  
Print Name, School Leader

Jeanne W Astyk 10/28  
Signature and Date

Thomas Gites  
Print Name, President, Board of Trustees  
^  
Acting

[Signature] 10/28  
Signature and Date

CEB  
COLLEEN E. BROWN  
Notary Public, State of New York  
Qualified in Niagara County  
Registration #01BR6160346  
My Commission Expires Feb. 5, 2011