Application: Buffalo Creek Academy Charter School

Christopher Manning - cmanning@buffalocreekacademy.org 2021-2022 Annual Report

Summary

ID: 000000355 **Last submitted:** Oct 27 2022 07:27 AM (EDT) **Labels:** SUNY Trustees

Entry 1 School Info and Cover age

Completed Sep 14 2022

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2021-2022 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) <u>before</u> all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2022)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BUFFALO CREEK ACADEMY CHARTER SCHOOL 80000091531

a1. Popular School Name

Buffalo Creek Academy

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

e. DATE OF INITIAL CHARTER

2/2020

f. DATE FIRST OPENED FOR INSTRUCTION

9/2020

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

www.buffalocreekacademy.org

i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)

168

j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)

135

k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)

Check all that apply

Grades Served	5, 6, 7	
Siddes Served	3, 0, 7	

I1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2022-2023?

No, just one site.

BUFFALO CREEK ACADEMY CHARTER SCHOOL 80000091531

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	528 South Park Ave Buffalo, NY 14204	7164315940	Buffalo	5-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Dr. Christopher Manning	CEO	716-431-5940		<u>cmanning@buf</u> <u>falocreekacade</u> <u>my.org</u>
Operational Leader	Mr. Amin Shah	Director of Operations	716-431-5940		<u>ashah@buffalo</u> <u>creekacademy.</u> <u>org</u>
Compliance Contact	Mr. Kabir Ahmed	Business Manager	716-431-5940		<u>ahmed@buffal</u> <u>ocreekacadem</u> <u>y.org</u>
Complaint Contact	M. Danielle Dylik	Director of Family Support	716-431-5940		<u>ddylik@buffalo</u> <u>creekacademy.</u> <u>org</u>
DA A Coordinator	Mrs. Erin Lawson	Principal	716-431-5940		<u>elawson@buffa</u> <u>locreekacadem</u> <u>y.org</u>
Phone Contact for After Hours Emergencies	Dr. Christopher Manning	CEO	716-431-5940		<u>cmanning@buf</u> <u>falocreekacade</u> <u>my.org</u>

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

Private Space

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

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

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

- Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.

Site 1 Certificate of Occupancy (COO)

08.20.2021 CO issued by City of Buffalo.PDF

Filename: 08.20.2021 CO issued by City of Buffalo.PDF Size: 670.5 kB

Site 1 Fire Inspection Report

Fire Safety Reports 8-26-22.pdf

Filename: Fire Safety Reports 8-26-22.pdf Size: 428.4 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?

(No response)

ATTESTATIONS

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

Name	Dr. Christopher Manning
Poston	CEO
Phone/Extension	716-431-5940
Email	cmanning@buffalocreekacademy.org

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

Responses Selected:

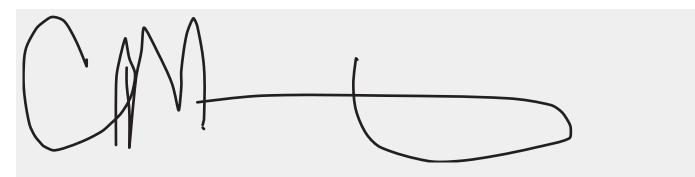
Yes

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

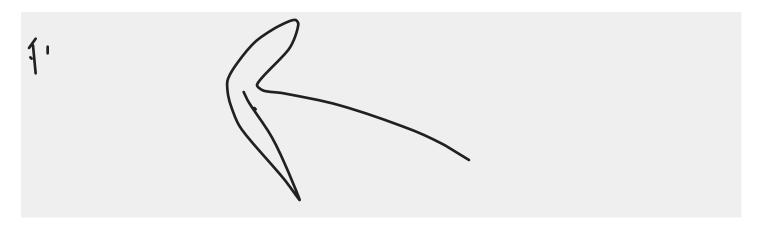
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Sep 6 2022



Entry 3 Accountability Plan Progress Reports

Completed Sep 14 2022

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at <u>Accountability Plan Progress Report</u>. fter completing, SUNY-authorized charter schools must upload the document into the SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

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

2021-22-Accountability-Plan-Progress-Report-Template-K-8

Filename: 2021 22 Accountability Plan Progre yt7Pntl.pdf Size: 431.0 kB

Entry 4 - Audited Financial Statements

Completed Sep 14 2022

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022.** SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the <u>Annual Report Portal</u> no later than November 1, 2022. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.

BUFFALO CREEK ACADEMY CHARTER SCHOOL - 06

Entry 4a - Audited Financial Report Template (SUNY)

Completed Sep 14 2022

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <u>http://www.newyorkcharters.org/fiscal/</u>. fter completing, schools must upload the document into the SUNY Epicenter system no later than **November 1, 2022.** SUNY CSI will forward to NYSED CSO.

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

Buffalo Creek - 2020-21 Audited Financial Template

Filename: Buffalo Creek 2020 21 Audited F orxNgLR.xlsx Size: 176.1 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

Entry 4d - Financial Services Contact Information

Completed Sep 14 2022 Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2022**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

School Based Fiscal	School Based Fiscal	School Based Fiscal
Contact Name	Contact Email	Contact Phone
Mr. Amin Shah	ashah@buffalocreekaca demy.org	

2. Audit Firm Contact Information

School Audit	School Audit	School Audit	Years Working With
Contact Name	Contact Email	Contact Phone	This Audit Firm
Michelle Cain	<u>mcain@mmb-</u> <u>co.com</u>	585-423-1860	

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
Edtec	Bryson Wilson	1266 66th St., #4, Emeryville, CA, 94608	<u>BWilson@edt</u> <u>ec.com</u>	917-627- 0398	3

Entry 5 - Fiscal Year 2022-2023 Budget

Completed Sep 14 2022

<u>SUNY-authorized charter schools</u> should download the <u>2022-23 Budget and Quarterly Report</u> <u>Template and the 2022-23 Budget Narrative Questionnaire</u> from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022**.

<u>Regents, NYCDOE, and Buffalo BOE authorized charter schools</u> should upload a copy of the school's FY22 Budget using the <u>2022-2023 Budget Template</u> in the portal or from the Annual Report website. **Due November 1, 2022**.

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

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

Buffalo Creek Academy - FY 2023 Budget Draft - 06

Filename: Buffalo Creek Academy FY 2023 Bu n1dMkhe.pdf Size: 195.3 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Sep 14 2022

Due on August 1, 2022, each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2021-2022 school year must complete and sign a <u>Trustee Disclosure of Financial Interest Form</u>. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. The education corporation is responsible for completing the form for trustees who left the board during the reporting year.

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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

CHolloway signed

Filename: CHolloway signed.pdf Size: 628.5 kB

BOliver signed

Filename: BOliver signed.pdf Size: 610.8 kB

HQuicksey signed

Filename: HQuicksey signed.pdf Size: 157.0 kB

CMoppins signed

Filename: CMoppins signed.pdf Size: 613.7 kB

TCanty_signed

Filename: TCanty signed.pdf Size: 149.5 kB

SRagland signed

Filename: SRagland signed.pdf Size: 700.2 kB

ISmith signed

Entry 7 BOT Membership Table

Completed Sep 14 2022

Instructions

<u>Required of ALL charter schools</u>

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

Entry 7 BOT Table

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

BUFFALO CREEK ACADEMY CHARTER SCHOOL 80000091531

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2021-2022 Board Member Information (Enter info for each BOT member)

Trustee	Trustee	Pos t on	Commit	Vot ng	Number	Start	End	Board
Name	Email	on the	tee	Member	of Terms	Date of	Date of	Meeting
	Address	Board	Affiliatio	Per By-	Served	Current	Current	S
			ns	Laws		Term	Term	Attende
				(Y/N)		(MM/DD	(MM/DD	d
						/YYYY)	/YYYY)	During
								2021-
								2022

1	Simone Ragland	Chair	Governa nce, Finance, Student Success	Yes	2	01/02/2 020	10/01/2 025	10
2	Jessica Smith	Vice Chair	Governa nce, Finance, Develop ment	Yes	2	01/02/2 020	10/01/2 025	9
3	Bill Oliver	Treasure r	Finance, Develop ment, Engage ment	Yes	2	01/02/2 020	10/01/2 025	10
4	Victor a Mueller	Secretar y	Governa nce, Develop ment	Yes	2	01/02/2 020	10/01/2 025	8
5	Adnre Geddes	Trustee/ Member	Student Success , Finance	Yes	2	01/02/2 020	10/01/2 025	9
6	Cedric Hollowa y	Trustee/ Member	Engage ment, Develop ment, Student Success	Yes	2	01/02/2 020	10/01/2 025	8
7	Candac e Moppins	Trustee/ Member	Develop ment, Engage ment, Governa nce	Yes	2	01/02/2 020	10/01/2 025	8
8	Holly Quickse	Trustee/	Student	Yes	1	05/01/2	10/01/2	5 or less

	У	Member	Success			022	025	
9	Tricia Canty	Trustee/ Member	Finance, Governa nce, Student Success	Yes	1	05/01/2 022	10/01/2 025	5 or less

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

ľ	V	()

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	9
b.Total Number of Members Added During 2021- 2022	2
c. Total Number of Members who Departed during 2021-2022	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	9

3. Number of Board meetings held during 2021-2022

10

10

Total number of Voting Members on June 30, 2022:

9

Total number of Voting Members added during the 2021-2022 school year:

2

Total number of Voting Members who departed during the 2021-2022 school year:

1

Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:

11

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

Instructions - <u>Required of Regents, NYCDOE</u>, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should <u>match</u> the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

Entry 9 Enrollment & Retention

Completed Sep 14 2022

Instructions for submitting Enrollment and Retention Efforts

<u>Required of ALL Charter Schools</u>

Describe the good faith efforts the charter school has made in 2021-2022 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	95%	We engagement our community in the 14211, 14215, and 14204 zip-codes. Our engagement helps us to keep all parents and community members informed of our progress and activities, this then motivates our families to stay.
English Language Learners	35%	We engage our communities with various home languages, amongst our staff we have multiple people who speak, Bengali, Spanish, Russian, and French. This provides parents with comfort as they are better able to ask questions and find answers in their own language.
Students with Disabilities	26%	We accept all students who apply. Over the past 2 years, our percentage of students with EIPs has stayed at 24% or higher.

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	95%	We engagement our community in the 14211, 14215, and 14204 zip-codes. Our engagement helps us to keep all parents and community members informed of our progress and activities, this then motivates our families to stay.
English Language Learners	35%	We engage our communities with various home languages, amongst our staff we have multiple people who speak, Bengali, Spanish, Russian, and French. This provides parents with comfort as they are better able to ask questions and find answers in their own language
Students with Disabilities	26%	We accept all students who apply. Over the past 2 years, our percentage of students with EIPs has stayed at 24% or higher.

Entry 10 - Teacher and Administrator Attrition

Completed Sep 14 2022

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

A. TEACH System - Employee Clearance

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

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

[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers. See NYSED memorandum dated October 1, 2019 at http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeefingerprintoct19.pdf or visit the NYSED website at:

<u>http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html</u> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at <u>NYSED CSO Employee Clearance and F ngerprint Memo 10-2019</u>.

Attestation

Responses Selected:

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

Entry 11 ercent of Uncertified Teachers

Incomplete Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

T e table below refle ts t e information olle ted t roug t e online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
 i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022) 	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two yearsof Teach for America experience (as of June 30,2022)	
. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category A: 5 or 30% whichever is less	0

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category C: not to exceed 5	0

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

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

	FTE Count
Total	

CATEGORY D: TOTAL FTE COUNT OF <u>UNCATEGORIZED</u>, <u>UNCERTIFIED</u> TEACHERS

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

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF <u>CERTIFIED</u> TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Entry 12 Organization Chart

Completed Sep 14 2022 Hidden from applicant

Instructions

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

Upload the 2021-2022 **Organization Chart.** The organization chart should include position titles and reporting relationships. Employee names should **<u>not</u>** appear on the chart.

BCA Organogram PPT_2022 (1)

Filename: BCA Organogram PPT 2022 1.pdf Size: 377.1 kB

Entry 13 School Calendar

Completed Sep 14 2022

Instructions for submitting School Calendar

<u>Required of ALL Charter Schools</u>

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

School calendars must meet the <u>minimum instructional requirements</u> as required of other public schools "... unless the school's charter requires more instructional time than required under the regulations."

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there a monthly tally of instructional days.

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

Updated_ 2022-2023 Calendar BCA

Filename: Updated 2022 2023 Calendar BCA.pdf Size: 47.1 kB

Entry 14 Links to Critical Documents on School Website

Completed Sep 14 2022

Instructions

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

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

- 1. Current Annual Report (i.e., 2021-2022 Annual Report);[1]
- 2. Board meeting notices, agendas and documents;
- 3. New York State School Report Card;
- 4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY);

- 5. District-wide safety plan, not a building level safety plan (as per the September 2021 <u>Emergency</u> <u>Response Plan Memo</u>;
- 6. Authorizer-approved FOIL Policy; and
- 7. Subject matter list of FOIL records. (Example: See <u>NYSED Subject Matter List</u>)

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: Buffalo Creek Academy Charter School

<u>Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required</u> <u>to submit item 4: Authorizer-approved DASA policy</u> and NYSED-Approved School Discipline Policy

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

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://www.buffalocreekacademy.org/apps/pages/i ndex.jsp? uREC ID=2197036&type=d&pREC ID=2190878
2. Board meeting notices, agendas and documents	https://www.buffalocreekacademy.org/apps/pages/i ndex.jsp? uREC ID=2196708&type=d&pREC ID=2190729
3. New York State School Report Card	https://data.nysed.gov/profile.php? instid=800000091531
4. Authorizer-approved DASA Policy and NYSED- Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.buffalocreekacademy.org/apps/pages/i ndex.jsp? uREC ID=2197036&type=d&pREC ID=2190878
6. Authorizer-approved FOIL Policy	https://www.buffalocreekacademy.org/apps/pages/i ndex.jsp? uREC ID=2197036&type=d&pREC ID=2190878
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.buffalocreekacademy.org/apps/pages/i ndex.jsp? uREC ID=2197036&type=d&pREC ID=2190878



Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel <u>Faculty/Staff Roster Template</u> and provide the following information for **ANY and ALL** instructional and non-instructional employees.

Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders: Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

Please note the roster should include all staff employed any point from July 1, 2021 to June 30, 2022, including those employed on June 30th.

INSTRUCTIONS / NOTES FOR 2021-22 Accountability Plan Progress Report ("APPR")

- In order to fulfill the requirement in the Charter Schools Act that each charter school in New York report its progress toward meeting academic goals annually, schools must report on student achievement and progress towards the goal areas included in their Accountability Plans. The SUNY Charter Schools Institute (the "Institute") has modified the APPR template to include guidance on reporting both the traditional required measures aligned to the New York State 3rd – 8th grade assessments as well as internal examination results. The calculation of some metrics remains paused for 2021-22 and is clearly indicated in the template below. Where applicable, the Institute has provided modified guidance on how and what schools should report under each section.
- 2. Charter schools with Accountability Plans that contain additional measures beyond the required measures and/or conditions on renewal should report on these under the "Additional Content and Evidence" sections for each goal area.
- 3. While the Institute anticipates that the 3rd 8th grade state test results from 2021-22 will form a new baseline for evaluating attainment of Accountability Plan goals, it remains imperative that schools continue to supplement these data with results from national norm-referenced tests or internally developed assessments under each goal area. At minimum, schools should include growth results under the "Internal Assessment Results" sections of the ELA and mathematics goal areas. Schools that wish to report additional internal exam results may use the sample tables available in Appendix A.
- 4. The deadline for submission of the APPR is September 16, 2022. Schools with extenuating circumstances may request an extension as necessary. As it does every year, the Institute will validate and post the finalized APPRs onto its website.
- 5. Text Highlighted in Grey = explanation or guidance for an entry. As guidance, schools should remove the existing text entirely and replace it with information to complete the report.
- 6. Please do not include these instructions or the reference guide below in a submitted report.

Reference Guide to Template Sections

	Page
INTRODUCTION	1
ELEMENTARY/MIDDLE GOALS	5
ESSA GOAL	19
APPENDIX A: DATA REPORTING TABLES	20

The Accountability Plan Progress Report Template Is Below. Delete all information above before submitting.

Buffalo Creek Academy Charter School
2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT
Submitted to the SUNY Charter Schools Institute on:
September 7, 2022
By Dr. Christopher Manning (CEO), Ms. Erin Lawson (Principal)
528 South Park Ave, 14204
(716) 431-5940



Dr. Christopher Manning (CEO), Mr. Amin Shah (Operations Director), Mrs. Erin Lawson (Principal), Ms. Chaniqua Bailey (Assistant Principal), Mr. Michael Gentile (Assistant Principal). prepared this 2021-22 Accountability Progress Report on behalf of the charter school's board of trustees:

	Board Position					
Trustee's Name	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)				
Simone Ragland	Chair	Governance, Finance, Development				
Jessica Smith	Vice Chair	Governance, Finance				
Bill Oliver	Treasurer	Finance, Development				
Victoria Mueller	Secretary	Governance, Development, Engagement				
Candace Moppins	Chair of Development	Governance Development				
Cedric Holloway	Chair of Engagement	Engagement, Student Success				
Andre Geddes	Office	Student Success				
Dr. Holly Quicksey	Chair of Student Success	Student Success, Governance, Finance, Development				
Tricia Canty	Office	Finance, Governance, Student Success, Development				
Name	Office	Committees				
Name	Office	Committees				
Name	Office	Committees				
Name	Office	Committees				
Name	Office	Committees				

Dr. Christopher R. Manning has served as the school leader since 2020.

SCHOOL OVERVIEW

Buffalo Creek Academy (BCA) is approved for 5th - 12th grade. BCA opened in 2020 with 5th and 6th graders. We follow a slow-growth model, in that we add one cohort of 5th graders each year, plus our school model will grow (organically) by a grade each year until we reach full capacity.

Buffalo Creek Academy provides a rigorous and structured college preparatory education to all students, regardless of race, gender, home language, religion, or socioeconomic status. To address the needs of the community, the following key design elements inform all details of our school design.

1. Rigorous academics prepare students to excel in and graduate from college. New York State continues to raise the bar regarding the content and skill to be mastered at each grade; we will implement well-respected resources to inform a rigorous curriculum that meets that bar. We implement a rigorous middle and high school curriculum aligned to Next Generation English Language Arts and Mathematics (2017), NY Science (2016) and NY Social Studies Learning Standards (2014) and we incorporate materials reflecting a multicultural perspective and complex texts drawn from Common Core Text Exemplars. Our college-bound mission guides all academic content, as local families are in deep need of a local proof point for what is possible within their community and tangible example of quality education for their children.

2. Frequent assessments and a focus on results allow students to excel in middle and high school. Rigorous and frequent assessments and robust data analysis cycles lead to strategic, measurable action plans for instructional and content adjustment and we maintain a focus on constant growth and achievement. We align unit exams and quizzes to state standards and end-of-year benchmarks. We digitize assessment processing and calibrate writing expectations through examples. Teachers have real-time data to inform support, reteaching, and re-assessments. Weekly formative assessments are integrated into lessons; all units feature summative assessments; six-week assessments I inform data analysis which connect to immediate action plans. Families are hungry for knowing how their children are growing, and for a school that provides the vision and plan to move results forward.

3. Structure and safety within a values-driven, caring community promote academic growth. Structure is the foundation of joy and creativity; predictability and clarity create a sense of personal safety and communal well-being; an ethos of care allows joy of community and creativity of learning to thrive. We promote academic achievement and grow LIFE-affirming values, guided by our LIFE values of Leadership, Integrity, Focus, and Excellence.

4. Community engagement and a global perspective allow students to make a positive impact. Key elements of our school design, aligned to our mission, inform the details of our academic program. We seek to close the civic engagement gap that exists among low-income people of color. Through partnership with local community centers and our supporting organization (Friends of Buffalo Creek, Inc.) our civic engagement program is fueled by student-driven projects at every grade level. Following the 'Roots and Shoots' principles of Jane Goodall, students "identify and address problems in their communities, while becoming the compassionate citizens that our planet needs." Students reflect on how events that take place outside of their community, city, state, and country

2021-22 Accountability Plan Progress Report

have an impact on personal, national, and global levels. High school students develop cross-cultural competence, critical analysis, teamwork, presentation creation, and research skills to succeed in college, as well as lead in our community and our ever-changing global environment.

We followed a hybrid school learning model in the 2021-2022 school year. Our teachers and staff were on campus as well as 70% of our students. Roughly 30% of our students remained as remote learners during the school year. Our classrooms were equipped with technology and designed so that our remote students received the same instruction as our on-campus students. We used Google Classroom as the platform for delivering instruction.

Buffalo Creek Academy has a very active "Friends of" organization that carries out family support programming all throughout the school year. We provided food pantry access, we delivered groceries to families in need during the aftermath of the Buffalo massacre, we initiated the designs for our Family Support Center which will open in the Fall of 2023.

ENROLLMENT SUMMARY

In the table below, provide the school's BEDS Day enrollment for each school year.

			Schoo	l Enrol	llment	by Gr	ade Le	vel an	d Scho	ol Yea	ŕ			
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	38	29	0	0	0	0	0	0	67
2021-22	0	0	0	0	0	26	53	50	0	0	0	0	0	129

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Enter the school's English Arts Goal Here :By June 2023, 75% of fifth through eighth graders will be proficient in English Language Arts at Buffalo Creek Academy Charter School:

BACKGROUND

Taking into account two of the key design elements of our school which are *Rigorous Instruction* and *Ongoing Assessment*, we will focus on evidence-based analysis, writing, speaking and listening. Literacy instruction will be interactive extended learning seminars in which students will engage in rich conversations and tasks that will

2021-22 Accountability Plan Progress Report

maximize their learning. The English language arts curriculum will follow rigorous instruction using the i-Ready ELA curriculum. Buffalo Creek Academy will provide frequent assessments by aligning unit exams and guizzes to the state standards and end of year benchmarks. Weekly formative assessments will be integrated into lessons; all units will feature summative assessments and six-week assessments. Teachers will participate in data analysis using real-time data to inform supports, re-teachings, andre-assessments which will connect to immediate action plans.

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: Absolute Measure

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

METHOD

The school administered the New York State Testing Program English language arts ("ELA") assessment to students in 5 through 8 grades in spring 2022. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

Grade	Total Tested		Taral			
		IEP	ELL	Absent	Other reason	Total Enrolled
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	20	3	0	5	0	26
6	39	6	1	14	0	53
7	37	7	2	13	0	54
8	0	0	0	0	0	0
All	96	16	3	32	0	129

RESULTS AND EVALUATION

In 2022, Buffalo Creek Academy Charter School students took the NYS ELA assessments for the first time with this school district. Seventy-four percent of the student population took the ELA

¹ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

2021-22 Accountability Plan Progress Report

assessment. During the 2021-22 students were faced with continuous threats of COVID outbreaks during the school year. This caused a continuation of virtual learning for students. To aid students in filling in the learning gaps, Buffalo Creek Academy has implemented i-Ready for ELA. This program allows students to use a program called, "MyPath," after taking the diagnostic test students are placed according to their learning needs. They work on the program, "MyPath," to fill in learning gaps and work at their pace and level of understanding.

C 1	All Stu	idents	Enrolled in at least their Second Year		
Grades	Percent Proficient	Number Tested	Percent Proficient	Number Tested	
3	0	0	0	0	
4	0	0	0	0	
5	0	20	0	0	
6	4	39	3	20	
7	3	37	2	27	
8	0	0	0	0	
All	7	96	5	47	

ADDITIONAL EVIDENCE

This was the first year Buffalo Creek Academy Students took the NYS assessments. Buffalo Creek Academy will continue to offer a lengthened ELA course to improve student literacy skills throughout the school year. Teachers will continue to use i-Ready along with Success Academy, to excel students in their understanding of the content area of ELA.

Goal 1: Absolute Measures

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

The Institute does not require charters to report on this measure for 2021-22.

Goal 1: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which

the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.²

RESULTS AND EVALUATION

This was the first year for students at Buffalo Creek Academy taking the NYS ELA assessments. Students that were enrolled in the 2020-21 school year did not take the NYS State assessments. The school district was fully remote at this time due to the COVID pandemic. Students will continue to receive extended class periods of ELA to fill in learning gaps.

	Percent	of Students a	t or Above Prot	ficiency
Grade	Charter Scho In At Leas		All District	Students
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	0	0	0	0
4	0	0	0	0
5	0	0	0	20
6	3	20	4	39
7	2	27	3	37
8	0	0	0	0
All	5	47	7	96

Additional Evidence

This was the first year Buffalo Creek Academy students have taken the NYS ELA assessments.

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 1: Growth Measure

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.

² Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its <u>News</u> <u>Release webpage</u>.

The Institute does not require charters to report on this measure for 2021-22.

INTERNAL EXAM RESULTS

Buffalo Creek Academy has used i-Ready to measure growth in the content area of ELA. Students worked on a personal "MyPath," learning program, while using being taught grade level-lessons that were aligned to the NYS ELA assessment standards.

During 2021-22, in addition to the New York State 3rd- 8th grade exams, the school(s) primarily used the following assessment to measure student growth and achievement in ELA:

I-READY

2021-22 i-Ready [ELA/Mathematics] Assessment End of Year Results

			-		
Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	100	[65%]	[Yes]
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	[79]	44[%]	[Yes]
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ³	30[%] ⁴	[15]	[12%]	[Yes]

³ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

⁴ Target should reflect the median percent of progress to Annual Typical Growth for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median percent of progress to Annual Typical Growth of all students at the school not included in that subpopulation.

2021-22 Accountability Plan Progress Report

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	100	[65%]	[Yes]
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid</i> <i>on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	[47]	[70%]	[Yes]

End of Year G	rowth on	2021-22 i-Ready [EL By All Students		s] Assessment
	Grades	Median Percent of Annual Typical Growth	Number Tested	
	3	NA	NA	
	4	NA	NA	1
	5	100%	26	
	6	6%	36	
	7	57%	38	
	8	NA	NA	
	All	54%	100	

ADDITIONAL CONTEXT AND EVIDENCE

Buffalo Creek Academy was impacted by the teacher shortage for the 2021-22 school year. The sixth grade class was in need of a permanent ELA teacher. The sixth grade class had various substitute teachers. This resulted in lower test scores for the students.

 Goal 3: Additional Measure

 [Include additional measures that are part of the Accountability Plan.]

 METHOD:

 RESULTS AND EVALUATION:

 X

 ADDITIONAL EVIDENCE:

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

Based on the end of the year i-Ready results for Buffalo Creek Academy Charter School in ELA, the focus going forward will be on implementing a more diagnostic curriculum that focuses on the basis components of reading (phonics, decoding, writing, vocabulary, and comprehension) during the double block periods. Further, using the diagnostic information to assist with lesson planning and classroom instruction.

Туре	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	N/A

ACTION PLAN

Buffalo Creek Academy will provide students with extended content periods for ELA. The content period will consist of 75-minutes. Students will continue to work NYS standards, reading, writing and literacy comprehension for the upcoming school year. Students will be offered after-school help for the content area of ELA.

Buffalo Creek Academy Charter School will continue to use the data to help inform instruction for students and teachers. The focus this year is on vocabulary, writing, and literacy within the instructional day across all content areas. Teachers and administrators will use the exit tickets, assessments, and writing samples to determine specific areas of need for students and instructional methods. We will use the quarterly assessments, and i-Ready results to chart specific standards that will need to be addressed throughout the upcoming quarters to assist students in ELA. Additionally, this information will assist teachers in determining how to construct the small group, intervention, or enrichment skills students will need to focus on during these sessions that occur during the instructional day.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

– By June 2023, 75% of fifth through eighth graders will be proficient in math at Buffalo Creek Academy Charter School:

BACKGROUND

The Math English curriculum will follow a rigorous instruction using the i-ReadyMath curriculum. Buffalo Creek Academy will provide frequent assessments by aligning unit exams and quizzes to the state standards and end of year benchmarks. Weekly formative assessments will be integrated into lessons; all units will feature summative assessments and six-week assessments. Teachers will participate in data analysis using real-time data to inform supports, re-teachings, and reassessments which will connect to immediate action plans.

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Absolute Measure

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

METHOD

The school administered the New York State Testing Program Mathematics assessment to students in 5 through 8 grades in spring 2022. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

	Tetal		Not Tested⁵			
Grade	Total Tested	IEP	ELL	Absent	Other reason	Total Enrollec
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	20	3	0	6	0	26
6	36	6	2	18	0	54
7	39	7	1	12	0	51
8	0	0	0	0	0	0
All	95	16	3	36	0	131

⁵ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

RESULTS AND EVALUATION

In 2022, Buffalo Creek Academy Charter School students took the NYS Math assessments for the first time with this school district. Seventy-two percent of the student population took the Math assessment. During the 2021-22 students were faced with continuous threats of COVID outbreaks during the school year. This caused a continuation of virtual learning for students. To aid students in filling in the learning gaps, Buffalo Creek Academy has implemented i-Ready for Math. This program allows students to use a program called, "MyPath," after taking the diagnostic test students are placed according to their learning needs. They work on the program, "MyPath," to fill in learning gaps and work at their pace and level of understanding. As students progress through the new school year learning gaps from previous years are being filled in. Buffalo Creek Academy continues to work with students and increase their math skills.

by All Stu	dents and stud	ients Enroneu	III AL LEAST THE	ii Second real	
Contra	All Stu	dents	Enrolled in at least their Second Year		
Grades	Percent Proficient	Number Tested	Percent Proficient	Number Tested	
3	0	0	0	0	
4	0	0	0	0	
5	0	20	0	0	
6	0	36	0	20	
7	1	39	0	27	
8	0	0	0	0	
All	1	95	0	47	

Performance on 2021-22 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year

Additional Evidence

Buffalo Creek Academy students took the NYS Math assessment for the first time in Spring 2022. This chart shows a beginning point for students and the mathematical areas that students will need to focus on. Due to the continued COVID pandemic the school needed to continue virtual instruction for periods during the school year.

Goal 2: Absolute Measure

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

The Institute does not require charters to report on this measure for 2021-22.

Goal 2: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁶

RESULTS AND EVALUATION

In 2022, Buffalo Creek Academy Charter School students took the NYS Math assessments for the first time with this school district. Seventy-two percent of the student population took the Math assessment. During the 2021-22 students were faced with continuous threats of COVID outbreaks during the school year. This caused a continuation of virtual learning for students. To aid students in filling in the learning gaps, Buffalo Creek Academy has implemented i-Ready for Math. This program allows students to use a program called, "MyPath," after taking the diagnostic test students are placed according to their learning needs. They work on the program, "MyPath," to fill in learning gaps and work at their pace and level of understanding. As students progress through the new school year learning gaps from previous years are being filled in. Buffalo Creek Academy continues to work with students and increase their math skills.

	Percent	t of Students a	t or Above Prot	ficiency
Grade	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	0	0	0	0
4	0	0	0	0
5	0	0	0	20
6	0	20	0	36
7	0	27	1	39
8	0	0	0	0
All	0	47	1	95

Additional Evidence

Buffalo Creek Academy students took the NYS Math assessment for the first time in Spring 2022. This chart shows a beginning point for students and the mathematical areas that students will need

⁶ Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its <u>News</u> <u>Release webpage</u>.

to focus on. Due to the continued COVID pandemic the school needed to continue virtual instruction for periods during the school year.

Goal 2: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 2: Growth Measure

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.

The Institute does not require charters to report on this measure for 2021-22.

INTERNAL EXAM RESULTS

During 2021-22, in addition to the New York State 3rd- 8th grade exams, the school(s) primarily used the following assessment to measure student growth and achievement in mathematics:

I-READY

2021-22 i-Ready [ELA/Mathematics] Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	[100]	[47%]	[No]
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	[52]	[73%]][Yes

2021-22 Accountability Plan Progress Report

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	[100]	[47%]	[No]
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁷	[7%] ⁸	[8]	[33%]	[/No]
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid</i> <i>on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	[47]	[67%]	[Yes]

End of Year Gr	owth on	2021-22 i-Ready [EL By All Students		s] Assessment
	Grades	Median Percent of Annual Typical Growth	Number Tested	
	3	NA	NA	
	4	NA	NA	
	5	83%	27	
	6	27%	37	
	7	28%	40	
	8	NA	NA	
	All	46%	104	

⁷ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

⁸ Target should reflect the median percent of progress to Annual Typical Growth for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median percent of progress to Annual Typical Growth of all students at the school not included in that subpopulation.

ADDITIONAL CONTEXT AND EVIDENCE

Goal 2: Additional Measure
[Include additional measures that are part of the Accountability Plan.
METHOD:
RESULTS AND EVALUATION:
ADDITIONAL EVIDENCE:
ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY/MIDDLE MATHEMATICS GOAL

Based on the end of the year i-Ready results for Buffalo Creek Academy Charter School in Math, the focus going forward will be on implementing a more diagnostic curriculum that focuses on the basic components of math (math discussions, computation, and word problems with manipulatives) during the double block periods. Further, using the diagnostic information to assist with lesson planning and classroom instruction.

Туре	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	

2021-22 Accountability Plan Progress Report

Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	N/A
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	N/A

ACTION PLAN

Buffalo Creek Academy Charter School will continue to use the data to help inform instruction for students and teachers. The focus this year is on vocabulary, computation, and solving word problems within the instructional day across all content areas. Teachers and administrators will use the exit tickets, assessments, and unit tests to determine specific areas of need for students and instructional methods. We will use the quarterly assessments, and i-Ready results to chart specific standards that will need to be addressed throughout the upcoming quarters to assist students in Math. Additionally, this information will assist teachers in determining how to construct the small group, intervention, or enrichment skills students will need to focus on during these sessions that occur during the instructional day.

GOAL 3: SCIENCE

Goal 3: Science

The goal of Buffalo Creek Academy Charter School's science program would be to improve the overall student proficiency to 75%.

BACKGROUND

Buffalo Creek Academy Charter School's action plan going forward is to use the Elevate NY science curriculum that aligns to the NYS standards for each grade level. Teachers will participate in Science professional development understanding the standards as it relates to specific grade levels. Additionally, the focus will be on science vocabulary instruction integrated with an alternative day of instruction of content materials. Weekly grade level meetings to discuss the science standards and resources will assist teachers in proper lesson planning for effective instruction.

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Absolute Measure

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

METHOD

The school administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2022. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

RESULTS AND EVALUATION

Buffalo Creek Academy had enrollment for grades 5-7.

			021-22 State Science Exan d in At Least Their Second			
8	Percent of Students at Proficiency of Students in At Grade Least 2 nd Year					
	Percent Proficient Number Tested					
	4					
	8					
	All					

Additional Evidence

Performance on a Regents Science Exam Of 8th Grade All Students by Year

Grade	Year	Regents Exam	Percent Passing with a 65	Number Tested
8	2017-18			
8	2018-19			
8	2021-22			

Buffalo Creek Academy had enrollment for grades 5-7.

Goal 3: Comparative Measure

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the school district of comparison.

The Institute does not require charters to report on this measure for 2021-22.

ADDITIONAL CONTEXT AND EVIDENCE

Buffalo Creek Academy had enrollment for grades 5-7.

Science Goal: Additional Measure

[Include additional measures that are part of the Accountability Plan.]

METHOD:

RESULTS AND EVALUATION:

ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

Buffalo Creek Academy had enrollment for grades 5-7.

ACTION PLAN

Buffalo Creek Academy had enrollment for grades 5-7.

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state's testing, accountability, and federal reporting requirements, the 2021-22 school accountability statuses are the same as those assigned for the 2020-21 school year. Assigned accountability designations and further context can be found <u>here</u>.

Goal 4: Absolute Measure

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

METHOD

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

RESULTS AND EVALUATION

Buffalo Creek Academy Charter School has not received an ESSA status from the state.

ADDITIONAL EVIDENCE

Provide a narrative reviewing the school's ESSA status during each year of the current Accountability Period.

	Accountability Status by Year					
Year	Status					
2019-20	0					
2020-23	1					
2021-22	2					

APPENDIX A: DATA REPORTING TABLES

The following section contains sample tables for the optional reporting of grade-level and school-level results under the ELA and mathematics goal areas. The tables align to the measures and targets for the NWEA MAP and i-Ready assessments. Schools that administer other nationally-normed assessments or internally-developed assessment should modify these tables as necessary.

Paste the completed tables in the "Internal Exam Results" sections under the respective goal area. Table titles need to be adapted to reflect the appropriate subject area, i.e., English language arts, mathematics, etc.

Guidance for calculating the results in each of the tables below is available <u>here</u>.

NWEA

2021-22 NWEA MAP [ELA/Mathematics] Assessment End of Year Results						
Measure	Subgroup	Target	Tested	Results	Met?	
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	[#]	[X]	[Yes/No]	
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th gradestudents whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	[#]	[X]	[Yes/No]	
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁹	[X] ¹⁰	[#]	[X]	[Yes/No]	

⁹ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

¹⁰ Target should reflect the median growth percentile for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median growth percentile of all students at the school not included in that subpopulation.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ¹¹	2+ students	75%	[#]	[%]	[Yes/No]
--	-------------	-----	-----	-----	----------

End of Year Performance on 2021-22 NWEA MAP [ELA/Mathematics] Assessment By All Students and Students Enrolled in At Least Their Second Year

	All Students		Enrolled in at least the Second Year	
Grades	Percent Proficient ¹²	Number Tested	Percent Proficient	Number Tested
3				
4				
5		3	3	
6				
7				
8				
All				

End of Year Growth on 2021-22 NWEA MAP [ELA/Mathematics] Assessment

By All Students

Grades	Median Growth Percentile	Number Tested
3		
4		
5		
6		
7		
8		
All		

I-READY

2021-22 i-Ready [ELA/Mathematics] Assessment End of Year Results

¹¹ https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf.

¹² Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found <u>here</u>. Refer to pages 15-16, tables 3.5 and 3.6.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	[#]	[%]	[Yes/No]
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	[#]	[%]	[Yes/No]
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ¹³	[%] ¹⁴	[#]	[%]	[Yes/No]
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid</i> <i>on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	[#]	[%]	[Yes/No]

End of Year Performance on 2021-22 i-Ready [ELA/Mathematics] Assessment By All Students and Students Enrolled in At Least Their Second Year

	All Stu	All Students		east their Second ear
Grades	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3				10
4	2			
5				
6				
7				

¹³ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

¹⁴ Target should reflect the median percent of progress to Annual Typical Growth for all general education students. In the case that the school elects to measure the achievement of a different subpopulation, the target should reflect the median percent of progress to Annual Typical Growth of all students at the school not included in that subpopulation.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

8	8		
1	All		

End of Year Growth on 2021-22 i-Ready [ELA/Mathematics] Assessment By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested										
3												
4												
5												
6												
7												
8												
All												

ADVISORY COMMENT LETTER

JUNE 30, 2022





November 29, 2022

To the Board of Trustees and Management Buffalo Creek Academy Charter School

In planning and performing our audit of the consolidated financial statements of Buffalo Creek Academy Charter School (the "Charter School") as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and therefore, material weaknesses may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

We consider the following deficiency in the entity's internal control to be a material weakness:

- 1 -

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585.423.1860
 F 585.423.5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

Material Auditor Adjustments

During our audit, we noted there were several significant or material auditor adjustments required to be recorded affecting grants and other receivables, accounts payable and accrued expenses, accrued payroll and benefits, net assets, revenues and expenses.

Recommendations

In order to provide accurate accounting information, we recommend the Charter School establishes a more effective review and reconciliation process as a customary part of the accounting process. This would involve preparing monthly reconciliations of all significant accounts and performing more frequent reviews of the general ledger throughout the year, including making any necessary adjustments. We also recommend management reviews the year-end closing entries to ensure all appropriate accruals and payables have been recorded. Finally, the Charter School should ensure their internal accounting records are in agreement with the audited financial statements.

* * * * *

This communication is intended solely for the information and use of the Board of Trustees, the Finance Committee and Management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mongel, Metzger, Bar & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

BUFFALO, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

<u>AND</u>

INDEPENDENT AUDITOR'S REPORTS

<u>JUNE 30, 2022 (Consolidated)</u> (With Comparative Totals for 2021) (Unconsolidated)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

CONTENTS

AUDITED FINANCIAL STATEMENTS	PAGE
Independent Auditor's Report	3
Statement of Financial Position	5
Statement of Activities and Changes in Net Assets (Deficiency)	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	10
OTHER FINANCIAL INFORMATION	
Independent Auditor's Report on Other Financial Information	20
Schedule of Activities for the years ended June 30, 2022 and 2021, and the period from January 2, 2020 (date of inception) to June 30, 2021	21



INDEPENDENT AUDITOR'S REPORT

Board of Trustees Buffalo Creek Academy Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of Buffalo Creek Academy Charter School, which comprise the consolidated statement of financial position as of June 30, 2022 and the related consolidated statements of activities and changes in net assets (deficiency), functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Buffalo Creek Academy Charter School as of June 30, 2022 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

- 3 -

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585.423.1860
 F 585.423.5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Buffalo Creek Academy Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Buffalo Creek Academy Charter School's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Buffalo Creek Academy Charter School's June 30, 2021 (unconsolidated) financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 29, 2021. In our opinion, the summarized comparative information presented herein as of June 30, 2021 and for the period from January 2, 2020 (date of inception) to June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2022 on our consideration of Buffalo Creek Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Buffalo Creek Academy Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Barn & Co. LLP

Rochester, New York November 29, 2022

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022 (With Comparative Totals for 2021)

ASSETS	J	June 30, 2022	J	une 30, 2021
	(Consolidated)	(Ui	nconsolidated)
CURRENT ASSETS Cash Grants and other receivables Prepaid expenses and other current assets TOTAL CURRENT ASSETS	\$	176,728 272,722 16,000 465,450	\$	245,081 301,716 <u>17,781</u> 564,578
PROPERTY AND EQUIPMENT, net		427,303		149,060
OTHER ASSETS Cash in escrow Other assets		50,000 25,033		- 18,000
TOTAL ASSETS	\$	967,786	\$	731,638
LIABILITIES AND NET ASSETS (DEFICIENCY)				
CURRENT LIABILITIES Current portion of long term debt Revolving loan Accounts payable and accrued expenses Accrued payroll and benefits Accrued interest payable TOTAL CURRENT LIABILITIES	\$	174,422 414,113 165,848 80,028 24,103 858,514	\$	464,845 54,347 54,653 12,578 586,423
DEFERRED LEASE LIABILITY TOTAL LIABILITIES		83,366 941,880		- 586,423
<u>NET ASSETS (DEFICIENCY)</u> Without donor restrictions With donor restrictions TOTAL NET ASSETS		(2,069) 27,975 25,906		115,215 30,000 145,215
TOTAL LIABILITIES AND NET ASSETS	\$	967,786	\$	731,638

The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

<u>YEAR ENDED JUNE 30, 2022</u> (With Comparative Totals For 2021)

	Yea	Period From January 2, 2020 (date of inception) to June 30,2021 (Unconsolidated)		
	Without			
	donor			
	restrictions restrictions Total			Total
Revenue, gains and other support: Public school district:				
Resident student enrollment	\$ 1,637,017	\$ -	\$ 1,637,017	\$ 934,899
Students with disabilities	125,687	- U	125,687	191,669
Grants and contracts:	120,007		120,007	191,009
Federal - Title and IDEA	72,663	-	72,663	63,175
Federal - other	917,720	-	917,720	782,714
TOTAL REVENUE, GAINS				
AND OTHER SUPPORT	2,753,087	-	2,753,087	1,972,457
	, ,		, ,	, ,
Expenses:				
Program:				
Regular education	1,669,285	-	1,669,285	848,191
Special education	220,405		220,405	197,590
TOTAL PROGRAM SERVICES	1,889,690	-	1,889,690	1,045,781
Management and general	1,170,978		1,170,978	1,384,600
TOTAL OPERATING EXPENSES	3,060,668		3,060,668	2,430,381
DEFICIT FROM SCHOOL OPERATIONS	(307,581)	-	(307,581)	(457,924)
Support and other revenue:				
Contributions:				
Foundations	20,000	114,910	134,910	526,750
Individuals	8,612	44,750	53,362	1,000
Miscellaneous income	-	-	-	13,389
Paycheck Protection Program loan forgiveness	-	-	-	62,000
Net assets released from restriction	161,685	(161,685)	-	-
TOTAL SUPPORT AND OTHER REVENUE	190,297	(2,025)	188,272	603,139
CHANGE IN NET ASSETS	(117,284)	(2,025)	(119,309)	145,215
Net assets at beginning of year	115,215	30,000	145,215	-
NET ASSETS (DEFICIENCY) AT END OF YEAR	\$ (2,069)	\$ 27,975	\$ 25,906	\$ 145,215

The accompanying notes are an integral part of the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022 (With Comparative Totals For 2021)

Period from January 2, 2020 (date of inception) to June 30, 2021			Total	(Unconsolidated)	\$ 649,022	481,227	1,130,249	265,298	16,447	50,927	23,340	162,076	94,913	44,530	25,622	40,485	95,680	18,177	76,978	124,213	66,415	31,509	101,091	25,097	37,334	\$ 2,430,381			
			Total	(Consolidated)	\$ 694,102	653,387	1,347,489	251,193	13,319	103,618	27,000	292,187	361,959	103,394	48,936	4,209	66,821	6,484	61,593	52,450	16,360	94,284	77,472	84,233	47,667	\$ 3,060,668			
022	Supporting Services	Supporting Services	Supporting Services	Supporting Services	Management and	General		\$ 451,167	'	451,167	84,104	4,459	103,618	27,000	262,967	54,294	15,509	7,341	631	ı	648	30,809	26,236	4,090		58,104	32,851	7,150	\$ 1,170,978
Year ended June 30, 2022			Sub-total		\$ 242,935	653,387	896,322	167,089	8,860	'	'	29,220	307,665	87,885	41,595	3,578	66,821	5,836	30,784	26,214	12,270	94,284	19,368	51,382	40,517	\$ 1,889,690			
Yea	Program Services	Special	Education		\$ 29,152	76,185	105,337	19,637	1,042			3,407	35,874	10,248	4,850	417	7,791	680	2,666	3,057	1,431	10,994	2,258	5,991	4,725	\$ 220,405			
		Regular	Education		\$ 213,783	577,202	790,985	147,452	7,818			25,813	271,791	77,637	36,745	3,161	59,030	5,156	28,118	23,157	10,839	83,290	17,110	45,391	35,792	\$ 1,669,285			
		No of	Positions		12	12	24																						
				Personnel services costs:	Administrative staff personnel	Instructional personnel	Total salaries and wages	Fringe benefits and payroll taxes	Retirement	Legal services	Accounting/Audit services	Other Purchased/Professional/Consulting Services	Building rent	Repairs and maintenance	Insurance	Utilities	Supplies/Materials	Equipment/Furnishings	Staff development	Marketing/Recruitment	Technology	Student services	Office expense	Depreciation	Other				

The accompanying notes are an integral part of the financial statements

STATEMENT OF CASH FLOWS

<u>YEAR ENDED JUNE 30, 2022</u> (With Comparative Totals For 2021)

		Vear ended June 30, 2022	Ja 202 inc	eriod from anuary 2, 20 (date of ception) to une 30, 2021
	(Consolidated)	(Ui	nconsolidated)
CASH FLOWS - OPERATING ACTIVITIES				
Change in net assets	\$	(119,309)	\$	145,215
Adjustments to reconcile change in net assets to net cash				
provided from (used for) operating activities:		04 222		25.007
Depreciation		84,233		25,097
Paycheck Protection Program loan forgiveness				(62,000)
Changes in certain assets and liabilities affecting operations: Grants and other receivables		28,994		(201,716)
Prepaid expenses and other current assets		1,781		(301,716) (17,781)
Other assets		(25,033)		(17,781) (18,000)
Accounts payable and accrued expenses		(23,033)		54,347
Accrued payroll and benefits		25,375		54,653
Accrued interest payable		11,525		12,578
Deferred lease liability		83,366		-
NET CASH PROVIDED FROM (USED FOR)		05,500		
OPERATING ACTIVITIES		202,433		(107,607)
CASH FLOWS - INVESTING ACTIVITIES				
Purchases of property and equipment		(344,476)		(174,157)
NET CASH USED FOR				
INVESTING ACTIVITIES		(344,476)		(174,157)
<u>CASH FLOWS - FINANCING ACTIVITIES</u> Repayment of long-term debt		(290,423)		
Borrowings on long-term debt		(290,423)		- 464,845
Borrowings on revolving loan		550,000		404,843
Repayments on revolving loan		(135,887)		-
Borrowings on Paycheck Protection Program loan payable		(155,007)		62,000
NET CASH PROVIDED FROM				02,000
		123,690		526,845
FINANCING ACTIVITIES		123,090		520,845
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH		(18,353)		245,081
Cash and restricted cash at beginning of year		245,081		-
CASH AND RESTRICTED CASH AT END OF YEAR	\$	226,728	\$	245,081

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2022 (With Comparative Totals For 2021)

		ear ended une 30, 2022	Ja 202 inc	riod from anuary 2, 20 (date of ception) to une 30, 2021
	(0	Consolidated)	(Ui	nconsolidated)
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION Cash paid for interest	\$	11,461	\$	
Reconciliation of cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows: Cash Cash in escrow	\$	176,728 50,000	\$	245,081
Total cash and restricted cash shown in the statement of cash flows	\$	226,728	\$	245,081
NON-CASH OPERATING AND INVESTING ACTIVITIES Other assets transferred to property and equipment	\$	18,000	\$	

The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Buffalo Creek Academy Charter School (the "BCACS") is an educational corporation that operates as a charter school in Buffalo, New York. On January 2, 2020 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years through June 30, 2025 and renewable upon expiration. Through rigor and structure, BCACS prepares fifth through twelfth grade students to graduate from college and positively impact the community.

Friends of Buffalo Creek, Inc. ("Friends") is a Not-for-Profit organization that operates as a separate legal entity from BCACS. Friends was formed on December 21, 2020 and began operations in September 2021 with the sole purpose of undertaking and conducting activities for charitable purposes for BCACS.

The accompanying consolidated financial statements include the accounts of BCACS and Friends (collectively referred to as the "Charter School".) For the year ended June 30, 2022 the financial activity within Friends was immaterial to the consolidated financial statements and; therefore, was not included in the consolidated financial statements for the year ended June 30, 2022.

Financial statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

These classes of net assets are defined as follows:

<u>Net Assets Without Donor Restrictions</u> – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School's operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current net assets without donor restrictions for specific purposes, projects or investment.

<u>Net Assets With Donor Restrictions</u> – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had \$27,975 and \$30,000 of net assets with donor restrictions at June 30, 2022 and 2021, respectively.

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School records substantially all revenue over time as follows:

Public school district revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the publicschool district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances:

		June	30,			
	2022		2	021		
	(Consolidated)	(Unconsolidated)			
Grants and other receivables	\$	-	\$	12,087		

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restriction.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants and other receivables in the accompanying statement of financial position. There were no revenues deferred at June 30, 2022 and 2021. The Charter School received cost-reimbursement grants of approximately \$5,837 and \$33,737 that have not been recognized at June 30, 2022 and 2021, respectively, because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School is required to maintain cash in an escrow account in accordance with the terms of its charter agreement. The agreement requires \$25,000 be placed in escrow each of the first three years of operations and a balance of \$75,000 be maintained to fund any audit and legal expenses incurred should the Charter School cease operations and dissolve. As of June 30, 2022, the Charter School has funded \$50,000. As of June 30, 2021, the Charter School had not funded its escrow account; however did receive a waiver from its authorizer allowing the Charter School to fund the escrow for the first year of operations by November 30, 2021.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022 and 2021.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years. Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. In addition, the Charter School receives special education, transportation, speech, occupational therapy and food services from the local districts.

Deferred lease liability

The Charter School leases its facility. The lease contains pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts paid under the lease as a deferred lease liability. The amount of additional rent expense in excess of amounts paid under the lease was \$83,366 for the year ended June 30, 2022.

Tax exempt status

BCACS and Friends are tax-exempt organizations under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, are exempt from federal and state taxes on income.

BCACS and Friends file Form 990 tax returns in the U.S. federal jurisdiction and Friends also files in New York State. The tax returns for the years ended June 30, 2021 through June 30, 2022 are still subject to potential audit by the IRS and NYS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$52,400 for the year ended June 30, 2022 and \$124,200 for the period from January 2, 2020 (date of inception) to June 30, 2021.

Use of estimates in the preparation of financial statements

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Comparatives for the period ended June 30, 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the period ended June 30, 2021, from which the summarized information was derived.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Adoption of new accounting standard - gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and is being applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022.

New accounting pronouncement – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through November 29, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted except as disclosed in Notes D and E.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2022 and 2021:

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE B: LIQUIDITY AND AVAILABILITY, Cont'd

		June	30,	
	2	022		2021
	(Cons	solidated)	(Ur	consolidated)
Cash	\$	176,728	\$	245,081
Grants and other receivables		272,722		301,716
Total financial assets available within one year		449,450		546,797
Less: Amounts unavailable for general expenditures within one year due to: Restricted by donors with purpose restrictions		(27,975)		(30,000)
Total amounts unavailable to management for general expenditures within one year		(27,975)		(30,000)
Total financial assets available to management for general expenditures within one year	\$	421,475	\$	516,797

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,			
	2022 2		2021	
	(0	Consolidated)	(Ur	aconsolidated)
Furniture and fixtures	\$	120,747	\$	34,066
Equipment		5,181		-
Computer equipment		274,901		93,597
Vehicles		135,804		46,494
		536,633		174,157
Less accumulated depreciation		109,330		25,097
	\$	427,303	\$	149,060

Total depreciation expense was \$84,233 for the year ended June 30, 2022 and \$25,097 for the period from January 2, 2020 (date of inception) to June 30, 2021.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE D: REVOLVING LOAN

On January 12, 2022, the Charter School entered into an agreement with a third party for a revolving loan available through January 31, 2023. The revolving loan allows the Charter School to draw up to \$750,000. The revolving loan bears interest of 5.70% plus the prime rate (effective rate of 10.45% at June 30, 2022). At June 30, 2022 the Charter School had an outstanding balance of \$414,113. Payments are required, based on the total outstanding principal amount of the loan and accrued interest, set by the lender on a monthly basis. The note is secured by the Charter School's assets. The revolving loan is subject to reporting and financial covenants. At June 30, 2022, the Charter School was not in compliance with certain of these covenants. On October 28, 2022, the Charter School renewed its revolving loan through October 24, 2024 with the same terms. The reporting and financial covenants were modified under this new agreement.

NOTE E: LONG TERM DEBT

In April 2020, the Charter School entered into a grid promissory note with a third party. The amount of this note as of June 30, 2022 and 2021 was \$174,422 and \$464,845, respectively, and bears interest at 2.50% per annum. The note had a maturity date of June 30, 2022 at which time all unpaid principal and accrued interest were due. On July 6, 2022, the Charter School paid off the remaining balance of the loan. The note was secured by certain federal funding. The principal balance of the note and the accrued interest are included in the accompanying statement of financial position at June 30, 2022 and 2021.

NOTE F: NET ASSETS

Net assets without donor restrictions consist of the following:

		June 30,			
	2	2022		2021	
	(Con	solidated)	(U	nconsolidated)	
Undesignated net assets	\$ (429,372)	\$	(33,845)	
Invested property and equipment		427,303		149,060	
	\$	(2,069)	\$	115,215	

Net assets with donor restrictions consist of the following:

	June 30,				
	2022			2021	
	(C	onsolidated)	(Un	consolidated)	
Subject to expenditure for specified purpose:					
Bus campaign	\$	690	\$	30,000	
Professional development		24,485		-	
Winter tournament		2,800			
	\$	27,975	\$	30,000	

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022 (Consolidated) (With Comparative Totals for 2021) (Unconsolidated)

NOTE G: SCHOOL FACILITIES

Effective July 1, 2020, the Charter School entered into a rental agreement with a third party for temporary space for six months and later extended the agreement for another six months at a monthly rate of \$7,831 through June 30, 2021. Rent expense incurred under this agreement for the period from January 2, 2020 (date of inception) to June 30, 2021 was \$93,972.

In November 2020, the Charter School entered into a lease agreement with a third party to rent a facility commencing on the date the Charter School takes possession of the premises. The Charter School moved into the facility during July 2021. A security deposit of \$25,033 was paid relative to this lease. The base monthly rent for the first year is \$21,032, and total rent expense incurred was \$361,959 for the year ended June 30, 2022. Annual payments escalate through June 2031 with the option to extend for one five-year renewal term and the option to purchase after the fifteen-year term.

The future minimum payments required under the lease agreement is approximately as follows:

Year ending June 30,	Amount
2023	\$ 397,000
2024	397,000
2025	397,000
2026	397,000
2027	403,000
Thereafter	1,614,000
	\$ 3,605,000

NOTE H: CONTINGENCY

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

NOTE I: CONCENTRATIONS

At June 30, 2022 and 2021, approximately 93% and 83%, respectively, of grants and other receivables are due from the Federal government, relating to certain grants. For the year ended June 30, 2022, 34% and 60% of total revenue and support came from federal government grants and per-pupil funding provided by New York State, respectively. For the period ended June 30, 2021, 33%, 44% and 15% of total revenue and support came from government grants, per-pupil funding provided by New York State and one donor, respectively. The per-pupil rate is set annually by New York State based on the school district in which the Charter School's students are located.

NOTES TO FINANCIAL STATEMENTS, Cont'd

<u>JUNE 30, 2022 (Consolidated)</u> (With Comparative Totals for 2021) (Unconsolidated)

NOTE J: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan) for its employees. All employees are immediately eligible to participate in the Plan. The Charter School matches up to 3% of employee deferrals. The Charter School may also elect to make additional contributions to the plan on a discretionary basis. The Charter School contributed \$13,319 to the Plan for the year ended June 30, 2022 and \$16,447 for the period from January 2, 2020 (date of inception) to June 30, 2021.

NOTE K: OPERATING LEASES

The Charter School leases office equipment under non-cancelable lease agreements at a monthly cost of approximately \$240. The agreements renew annually unless terminated by the Charter School.

NOTE L: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE M: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, in April 2020, the Charter School applied for and was approved by a bank for a loan of \$62,000 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan and all accrued interest was forgiven in full on March 23, 2021 and is included in the accompanying statement of activities and changes in net assets as Paycheck Protection Program loan forgiveness for the period from January 2, 2020 (date of inception) to June 30, 2021.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$419,333 and \$60,602 of revenue relative to ESSER grants during the year ended June 30, 2022 and the period ended June 30, 2021, respectively.

OTHER FINANCIAL INFORMATION



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees Buffalo Creek Academy Charter School

We have audited the consolidated financial statements of Buffalo Creek Academy Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated November 29, 2022, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of activities hereinafter is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated 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 consolidated financial statements for the year ended June 30, 2022.

We have audited the (unconsolidated) financial statements of Buffalo Creek Academy Charter School as of June 30, 2021 and for the period from January 2, 2020 (date of inception) to June 30, 2021, and have issued our report thereon dated October 29, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the (unconsolidated) financial statements as a whole. The schedule of activities hereinafter is presented for purposes of additional analysis and is not a required part of the (unconsolidated) 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 (unconsolidated) financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying and other records used to prepare the (unconsolidated) financial statements or to the (unconsolidated) 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 (unconsolidated) financial statements for the period from January 2, 2020 (date of inception) to June 30, 2021.

Mongel, Metzger, Barn & Co. LLP

Rochester, New York November 29, 2022

- 20 -

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585,423,1860
 F 585,423,5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY + Canandaigua, NY + Hornell, NY + An Independent Member of the BDO Seidman Alliance

SCHEDULE OF ACTIVITIES

YEAR ENDED JUNE 30, 2022 AND 2021 AND THE PERIOD FROM JANUARY 2, 2020 (DATE OF INCEPTION) TO JUNE 30, 2021

		Year ende	d June		Janu inc	riod from ary 2, 2020 (date of reption) to (une 30,
		2022		2021		2020
Revenue, gains and other support: Public school district: Resident student enrollment Students with disabilities	(0 \$	Consolidated) 1,637,017 125,687	(U	nconsolidated) 934,899 191,669	(U1 \$	nconsolidated) -
Grants and contracts: Federal - Title and IDEA Federal - other TOTAL REVENUE, GAINS AND OTHER SUPPORT		72,663 917,720 2,753,087		63,175 618,286 1,808,029		- 164,428 164,428
Personnel services costs: Administrative staff personnel Instructional personnel Total salaries and wages		694,102 653,387 1,347,489		425,357 481,227 906,584		223,665
Fringe benefits and payroll taxes Retirement Legal services Accounting/Audit services		251,193 13,319 103,618 27,000		231,307 16,447 45,098 21,000		33,991 5,829 2,340
Other Purchased/Professional/Consulting Services Building rent Repairs and maintenance Insurance		292,187 361,959 103,394 48,936		139,609 93,972 44,530 22,160		22,467 941 - 3,462
Utilities Supplies/Materials Equipment/Furnishings Staff development		4,209 66,821 6,484 61,593		40,485 95,288 11,196 69,514		392 6,981 7,464
Marketing/Recruitment Technology Student services Office expense		52,450 16,360 94,284 77,472		65,484 56,731 24,711 99,188		58,729 9,684 6,798 1,903
Depreciation Other TOTAL OPERATING EXPENSES		84,233 47,667 3,060,668		25,097 29,452 2,037,853		7,882 392,528
DEFICIT FROM SCHOOL OPERATIONS Support and other revenue:		(307,581)		(229,824)		(228,100)
Contributions: Foundations Individuals Miscellaneous income		134,910 53,362		126,750 1,000 9,545		400,000
Paycheck Protection Program loan forgiveness TOTAL SUPPORT AND OTHER REVENUE		188,272		62,000 199,295		403,844
CHANGE IN NET ASSETS	\$	(119,309)	\$	(30,529)	\$	175,744

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2022



Certified Public Accountants



November 29, 2022

Board of Trustees Buffalo Creek Academy Charter School

We have audited the consolidated financial statements of Buffalo Creek Academy Charter School as of and for the year ended June 30, 2022 and have issued our report thereon dated November 29, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 29, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the consolidated financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the consolidated financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the consolidated financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Buffalo Creek Academy Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding a material weakness noted during our audit in a separate letter to you dated November 29, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

- 1 -

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585.423.1860
 F 585.423.5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced CEO and outsourced finance team who reviews the draft financial statements prior to issuance and accepts responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Improper revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of risk does not mean that it has occurred, but rather it has the potential to impact the consolidated financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Buffalo Creek Academy Charter School is included in Note A to the financial statements. As described in Note A to the consolidated financial statements, during the year the Charter School adopted new guidance for gifts-in-kind (ASU 2020-07). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the consolidated financial statements are the allocation of operating expenses for the statement of functional expenses and the collectability of grants and other receivables. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic consolidated financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Buffalo Creek Academy Charter School's consolidated financial statements relate to revenue and support recognition, which is referred to in the notes of the financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to Buffalo Creek Academy Charter School's officers and senior management, we experienced significant difficulties in the performance of the audit owing to unreasonable delays by management in the overall audit process. These unreasonable delays, such as a lack of responsiveness to audit inquiries, significantly added to the time and related cost of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all significant, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following schedule details significant misstatements that we identified as a result of our audit procedures and were brought to the attention of and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Buffalo Creek Academy Charter School's consolidated financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Buffalo Creek Academy Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Buffalo Creek Academy Charter School's auditors.

Other Matters

With respect to the supplementary 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 accounting principles generally accepted in the United States of America, and the information is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves.

Expense Reimbursement Approval

During our audit we noted two instances where a check payable to the CEO was also signed by the CEO. Per the Charter School's Financial Policies and Procedures Manual, checks payable to the CEO must be signed by the Board Treasurer. We noted one of the two reimbursements had receipts that totaled the check amount without exception, however one of the reimbursements did not have any receipts and the "no receipt form" was not approved by the Board Treasurer. We also noted three employee reimbursement forms for the CEO had no indications of approval on them. In order to ensure all transactions are being approved by the appropriate authority, all checks made out to the CEO should be signed by the Board Treasurer. In addition, the CEO's expense reimbursement forms and receipts should be reviewed and approved by the Board Treasurer.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Kurt Button will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Finance Committee and Management of Buffalo Creek Academy Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mongel, Metzger, Barn & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

- 4 -

Buffalo Creek Academy Charter School Summary of Significant Audit Adjustments June 30, 2022

			Effect	—In	crease (De	ecrea	se)		
Description	 Assets	Li	abilities	Ne	t Assets	F	Revenue	E	xpense
To adjust for prior audit entries not recorded	\$ 20,000	\$	-	\$	8,996	\$	(20,000)	\$	(31,004)
To reduce CSP revenue to match total approved budget	(34,706)		-		-		(34,706)		-
To adjust rent expense to actual	-		(21,803)		-		-		(21,803)
To record accrued payroll for last week of June 2022	-		64,484		-		-		64,484
To reverse accrued payroll entry booked in fiscal 2021	-		10,000		-		-		10,000
To record legal expenses related to fiscal year 2022	-		12,090		-		-		12,090
To record professional development invoice for expenses related to fiscal year 2022	 		10,425						10,425
Effect of Corrected Misstatements	\$ (14,706)	\$	75,196	\$	8,996	\$	(54,706)	\$	44,192

BUFFALO, NEW YORK

SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

CONTENTS

<u>SCHEDULES REQUIRED BY GOVERNMENT AUDITING</u> <u>STANDARDS AND THE UNIFORM GUIDANCE</u>	PAGE
Independent Auditor's 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	3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of	
Expenditures of Federal Awards in Accordance with the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	8
Schedule of Findings and Questioned Costs	10



INDEPENDENT AUDITOR'S 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

Board of Trustees Buffalo Creek Academy Charter School

We have audited, 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, the consolidated financial statements of Buffalo Creek Academy Charter School, which comprise the consolidated statement of financial position as of June 30, 2022 and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements and have issued our report thereon dated November 29, 2022.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585.423.1860
 F 585.423.5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Buffalo Creek Academy Charter School's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of Buffalo Creek Academy Charter School in a separate letter dated November 29, 2022.

Buffalo Creek Academy Charter School's Response to Findings

Buffalo Creek Academy Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Buffalo Creek Academy Charter School's response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on it.

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

Mongel, Metzger, Barn & Co. LLP

Rochester, New York November 29, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees Buffalo Creek Academy Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Buffalo Creek Academy Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Buffalo Creek Academy Charter School's major federal programs for the year ended June 30, 2022. Buffalo Creek Academy Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Buffalo Creek Academy Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Buffalo Creek Academy Charter School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Buffalo Creek Academy Charter School's compliance with the compliance requirements referred to above.

- 5 -

 100 Chestnut Street
 Suite 1200
 Rochester, NY 14604
 P 585.423.1860
 F 585.423.5966
 mengelmetzgerbarr.com

 Additional Offices: Elmira, NY • Canandaigua, NY • Hornell, NY • An Independent Member of the BDO Seidman Alliance

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Buffalo Creek Academy Charter School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Buffalo Creek Academy Charter School' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Buffalo Creek Academy Charter School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Buffalo Creek Academy Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Buffalo Creek Academy Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Buffalo Creek Academy Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the consolidated financial statements of Buffalo Creek Academy Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated November 29, 2022, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated 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 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Mongel, Metzger, Barn & Co. LLP

Rochester, New York November 29, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

	Federal AL Number	Pass-through Grantor's Number	Total Federal Expenditures
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 55,185
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	7,478
Title IV - Student Support and Academic			
Enrichment Program	84.424	0204	10,000
Charter Schools Program - Planning			
and Implementation	84.282	0089	498,387
<u>Education Stabilization Funds -</u> ESSER II - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891	183,133
ARP ESSER - American Rescue Plan - Elementary and			,
Secondary School Emergency Relief Fund	84.425U	5880	236,200
Total Education Stabilization Funds			419,333
TOTAL U.S. DEPARTMENT OF EDUCATION			990,383
TOTAL ALL PROGRAMS			\$ 990,383

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Buffalo Creek Academy Charter School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic consolidated financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Buffalo Creek Academy Charter School has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (es) identified?	x yes no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes <u>x</u> none reported
Noncompliance material to financial statements noted?	yes <u>x</u> no
<u>Federal Awards</u>	
Internal control over major programs:	
• Material weakness (es) identified?	yes <u>x</u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes <u>x</u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes no
Identification of major program:	
AL Number:	Name of Federal Program or Cluster:
84.425D 84.425U	ESSER II ARP ESSER
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	yes <u>x</u> no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2022-001

Statement of condition

During our audit, we noted there were several significant or material auditor adjustments required to be recorded affecting grants and other receivables, accounts payable and accrued expenses, accrued payroll and benefits, net assets, revenues and expenses. We consider this to be a material weakness in internal control over financial reporting.

Criteria and effect of conditions

There were two invoices relating to fiscal year 2022 that were not properly recorded as payables at June 30, 2022. We noted that no accrual was recorded for June 2022 payroll that was not paid out until July 2022. We noted an entry was required to adjust rent expense to actual. Two prior year entries had not been recorded and an entry was required to have net assets properly roll forward. An entry to adjust accrued payroll that was made in the prior year was not properly reversed in the current year resulting in an entry. The net impact of these adjustments were material to the consolidated financial statements.

Recommendation

In order to provide accurate accounting information, we recommend the Charter School establishes a more effective review and reconciliation process as a customary part of the accounting process. This would involve preparing monthly reconciliations of all significant accounts and performing more frequent reviews of the general ledger throughout the year, including making any necessary adjustments. We also recommend management reviews the year-end closing entries to ensure all appropriate accruals and payables have been recorded. Finally, the Charter School should ensure their internal accounting records are in agreement with the audited financial statements.

Management response

Management agrees with the adjustments and will ensure all accounts are properly reconciled prior to closing the fiscal year.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

• NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

• NONE



Transmittal Form

Annual Financial Statement Audit Report

for SUNY Authorized Charter Schools

Charter School Name:	Buffalo Creek Academy Charter School	-
Audit Period:	Planning Year + 2020-21	-
Prior Period:	N/A	-
Report Due Date:	Monday, November 1, 2021	
School Fiscal Contact Name:	Derian De La Torre	*
School Fiscal Contact Email:	derian.delatorre@edtec.com	
School Fiscal Contact Phone:	(347) 564-1105	
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP	
School Audit Contact Name:	Michelle Cain	1
School Audit Contact Email:		1
School Audit Contact Phone:		1

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: https://my.epicenternow.org/

Required 8 Items:

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

And, if applicable:

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. If not applicable enter "N/A."

	If not included , state the reason(s) below. Or, if not applicable fill in "N/A"):
4) Management Letter	
5) Management Letter Response	
5) Form 990; or Extension Form 8868	
Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	N/A
3) Corrective Action Plan	

BUFFALO CREEK ACADEMY CHARTER SCHOOL Statement of Financial Position as of June 30, 2021

ASSETS		Planning Year + 2020-21	N/A
CURRENT ASSETS Cash and cash equivalents Grants and contracts receivable Accounts receivables Prepaid expenses Contributions and other receivables		\$ 245,081 301,716 - 17,781	\$ - - - - -
	TOTAL CURRENT ASSETS	564,578	-
PROPERTY, BUILDING AND EQUIPMENT, net		149,060	-
OTHER ASSETS		18,000	-
	TOTAL ASSETS	731,638	
LIABILITIES AND NET A	<u>SSETS</u>		
CURRENT LIABILITIES Accounts payable and accrued expenses Accrued payroll and benefits Deferred Revenue Current maturities of long-term debt Short Term Debt - Bonds, Notes Payable Other CURG-TERM LIABILITIES Deferred Rent All other long-term debt and notes payable, net cu	TOTAL CURRENT LIABILITIES	\$ 54,347 54,653 - 464,845 - 12,578 586,423	\$
All other long-term debt and notes payable, net of	TOTAL LONG-TERM LIABILITIES		
	TOTAL LIABILITIES	586,423	. <u> </u>
<u>NET ASSETS</u> Without Donor Restrictions With Donor Ristrictions	TOTAL NET ASSETS	115,215 30,000 145,215	-
	TOTAL LIABILITIES AND NET ASSETS	731,638	

CK - Should be zero

-

Statement of Activities

as of June 30, 2021

	F	N/A		
	Without Donor	With Donor		
	Restrictions	Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 934,899	\$ -	\$ 934,899	\$
Students with disabilities	191,669		191,669	
Grants and Contracts				
State and local	-	-	· ·	
Federal - Title and IDEA	63,175	-	63,175	
Federal - Other	782,714	-	782,714	
Other	-	-	-	
IYC DoE Rental Assistance	-	-		
ood Service/Child Nutrition Program	-	-		
TOTAL REVENUE, GAINS AND OTHER SUPPORT	1,972,457	-	1,972,457	
XPENSES				
Program Services	4	4		Å
Regular Education	\$ 848,191		\$ 848,191	\$
Special Education	197,590	-	197,590	
Other Programs	-	-	-	
otal Program Services	1,045,781	-	1,045,781	
Nanagement and general	1,384,600	-	1,384,600	
undraising	-	-	· ·	
TOTAL OPERATING EXPENSES	2,430,381	-	2,430,381	
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	(457,924)	-	(457,924)	
UPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ 496,750	\$ -	\$ 496,750	\$
Individuals	1,000	-	1,000	
Corporations	-	-		
undraising	-	-		
nterest income	-	-		
Aiscellaneous income	75,389	-	75,389	
let assets released from restriction	-	-		
TOTAL SUPPORT AND OTHER REVENUE	573,139	-	573,139	
CHANGE IN NET ASSETS	115,215	-	115,215	
ET ASSETS BEGINNING OF YEAR	-	-	-	
RIOR YEAR/PERIOD ADJUSTMENTS		-	·	
	\$ 115,215			

BUFFALO CREEK ACADEMY CHARTER SCHOOL Statement of Cash Flows as of June 30, 2021

	Planning	g Year + 2020-21	N/A	
CASH FLOWS - OPERATING ACTIVITIES				
Increase (decrease) in net assets	\$	145,215	\$	-
Revenues from School Districts	·	-		-
Accounts Receivable		-		-
Due from School Districts		-		-
Depreciation		25,097		-
Grants Receivable		(301,716)		-
Due from NYS		-		-
Grant revenues		-		-
Prepaid Expenses		(17,781)		-
Accounts Payable		54,347		-
Accrued Expenses		-		-
Accrued Liabilities		54,653		-
Contributions and fund-raising activities		-		-
Miscellaneous sources		(18,000)		-
Deferred Revenue		-		-
Interest payments		-		-
Paycheck Protection Program		(62,000)		-
Accrued interest payable		12,578		-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$	(107,607)	\$	
CASH FLOWS - INVESTING ACTIVITIES				
Purchase of equipment		(174,157)		-
Other		-		-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$	(174,157)	\$	-
CASH FLOWS - FINANCING ACTIVITIES				
Principal payments on long-term debt		464,845		-
Other		62,000		-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$	526,845	\$	-
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$	245,081	\$	-
Cash at beginning of year		-		-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	245,081	\$	-

		BUFF	FALO CREEK ACADEMY CHARTER SCHOOL	MY CHARTER S	CHOOL				
			Statement of Functional Expenses as of June 30. 2021	ctional Expense 30. 2021	S				
				Planning Y	Planning Year + 2020-21				N/A
		Progra	Program Services		S	Supporting Services			
No. of Positions	Regular Education	Special Educatio	Regular Education Special Education Other Education	Total	n Fund-raising	Management and General	Total	Total	
Personnel Services Costs	Ş	Ş	Ş	\$	Ś	\$ \$		\$	\$
Administrative Staff Personnel 7.00			1	•	1	649,022	649,022	649,022	1
Instructional Personnel 9.00	388,850	92,377	- 2	481,227	I		ı	481,227	I
Non-Instructional Personnel			1	1	I		ı	'	I
Total Salaries and Staff 16.00	388,850	92,377	- 2	481,227		649,022	649,022	1,130,249	ı
Fringe Benefits & Payroll Taxes	79,579	18,905		98,484	1	166,814	166,814	265,298	I
Retirement	4,933	1,172	- 2	6,105	I	10,342	10,342	16,447	1
Management Company Fees			1	ı	I		'	,	I
Legal Service			'	I	I	50,927	50,927	50,927	I
Accounting / Audit Services	I		1	I	I	23,340	23,340	23,340	I
Other Purchased / Professional / Consulting Services	11,281	2,680		13,961	•	148,115	148,115	162,076	1
Building and Land Rent / Lease / Facility Finance Interest	75,933	18,039	-	93,972	I	941	941	94,913	'
Repairs & Maintenance	35,982	8,548	,	44,530	1			44,530	I
Insurance	15,220	3,616	'	18,836	1	6,786	6,786	25,622	1
Utilities	1		1	I	I	40,485	40,485	40,485	I
Supplies / Materials	76,996	18,292		95,288	I	392	392	95,680	ı
Equipment / Furnishings	8,142	1,934	'	10,076	I	8,101	8,101	18,177	I
Staff Development	34,757	4,345	'	39,102	1	37,876	37,876	76,978	•
Marketing / Recruitment	29,764	7,071	-	36,835	'	87,378	87,378	124,213	1
Technology	34,380	8,168	'	42,548	I	23,867	23,867	66,415	I
Food Service	I		1	I	I	ı	ı	ı	I
Student Services	19,967	4,744	-	24,711	I	6,798	6,798	31,509	1
Office Expense	20,037	4,760	'	24,797	I	76,294	76,294	101,091	'
Depreciation	12,370	2,939	·	15,309	I	9,788	9,788	25,097	•
OTHER	ſ		'	ı	•	37,334	37,334	37,334	I
Total Expenses	\$ 848,191	\$ 197,590	- \$ 0	\$ 1,045,781	۰ ۲	\$ 1,384,600 \$	1,384,600	\$ 2,430,381	۰ ۲

Buffalo FY23 Bud	Creek Academy Charter School Iget			\$ Per Enrollment		% of Category	edte
		Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
		2021 22 Forecast	2022 23 Forecast	2021 22 Forecast	2022 23 Forecast	2021 22 Forecast	2022 23 Forecast
SUMMARY	,						
Revenue	•						
Kevenue	Per Pupil Funding & State Grants	1.855.727	3.105.789	14.275	14,446	61%	89
	Eederal Grants	1.066.218	248,163	8.202	1,154	35%	7
	Contributions & Grants	137,740	150,000	1,060	698	5%	4
	Fundraising	-		.,	-	0%	(
	Interest		-	-	-	0%	
	Miscellaneous Revenues	-	-	-	-	0%	
	Total Revenue	3,059,686	3,503,951	23,536	16,297	100%	10
Expenses							
	Personnel	1,196,654	1,583,760	9,205	7,366	40%	4
	Benefits & Insurances	276,989	466,220	2,131	2,168	9%	1
	Curriculum & Classroom	84,956	171,652	654	798	3%	
	Administrative Expenses & Insurances	182,279	130,170	1,402	605	6%	
	Professional Development & Services	445,995	337,581	3,431	1,570	15%	1
	Marketing & Recruitment	25,576	41,600	197	193	1%	
	Faciities	561,166	516,618	4,317	2,403	19%	1
	Miscellaneous Expenses	210,594	169,404	1,620	788	7%	1
	Total Expenses	2,984,209	3,417,005	22,955	15,893	100%	10
Operating	Income	75,477	86,947	581	404		
Fund Balar	200						
	Beginning Balance (Unaudited)	136.219	211.696				
	Audit Adjustment		211,000				
	Beginning Balance (Audited)	136.219	211,696				
	Operating Income	75,477	86,947				
Ending Fu	nd Balance	211,696	298,643	1,628	1,389		
g r u	Fund Balance as a % of Expenses	7%	9%	1,020	.,000		
ENROLLM	ENT						
	Total Enrolled	130	215	130	215		
	TOTAL ETHONED	130	215	130	215	1	

Assumptions

		1						
REVENUE								
	Funding & State Grants							
4100	State Grants	-	-	-	-	0%	0%	
4101 4102	Per Pupil Aid-General Ed Per Pupil Aid-Special Ed	1,730,040	2,881,000	13,308	13,400	93% 0%	93% 0%	\$13,400 per Total Enrollment
4102	Per Pupil Aid-Special Ed Per Pupil Aid-Special Ed - 20 to 60	96,770	173,700	744	808	5%	6%	\$10,218 per # of 20% - 60% SPED 7.7% of enro Iment
4102.1	Per Pupil Aid-Special Ed - Greater than 60	28,918	51,088	222	238	2%	2%	\$10,218 per # of > 60% SPED 2.3% of enrollment
4102.2	NYSTL	20,310	51,000		200	0%	0%	\$ 10,210 per # 01 > 00,8 01 ED 2.5% 01 enrollment
4104	NYSSL	-	-		-	0%	0%	
4105	NYSLIB	-	-		-	0%	0%	
4106	DYCD	-	-	-	-	0%	0%	
4107	Senate One Time Appropriations	-	-	-	-	0%	0%	
4108	Faci ity Rental Assistance	-	-	-	-	0%	0%	
4109	Per Pupil Prior Year Unaccrued	-	-	-	-	0%	0%	
4110	State Nutr tion Program	-	-	-	-	0%	0%	
4110.1	State Nutr tion Program - Breakfast	-	-	· ·	-	0%	0%	
4110.2	State Nutr tion Program - Lunch	-	-	-	-	0%	0%	
4111	State Supper Program	-	-	-	-	0%	0%	
	SUBTOTAL Per Pupil Funding & State Grants	1,855,727	3,105,789	14,275	14,446	100%	100%	
		1,000,121	0,100,100	14,210	14,440	100 %	10070	
Federal G		100.11	407.000					
4200	Federal Grants	460,462	134,260	3,542	624	43%	54%	Reamaining ESSER III funding
4201	Title I	55,185	91,503	425	426	5%	37%	Assumes \$472 per FRL student
4202 4203	Title II PCSP	7,478 533,093	12,399	58 4,101	58	1%	5% 0%	Assumes \$64 per FRL student
		533,093	-	4,101	-	50%		
4204 4205	IDEA E-rate	-	-		-	0%	0% 0%	
4205	NSLP	-	-		-	0%	0%	
4206.1	NSLP - Breakfast	-	-	-	-	0%	0%	
4206.2	NSLP - Lunch					0%	0%	
4200.2	T tle III					0%	0%	
4208	Title IV	10,000	10,000	77	47	1%	4%	Assumes historical \$10K flat amount
	SUBTOTAL Federal Grants	1,066,218	248,163	8,202	1,154	100%	100%	
Contribut	ions & Grants	1						
4300	Contributions	-	-	-	-	0%	0%	
4301	Individual Contr butions	7,740	-	60	-	6%	0%	
4302	Corporation Contributions	-	-	-	-	0%	0%	
4303	Foundations Contr butions	130,000	150,000	1,000	698	94%	100%	Based on Dr. Manning's projection
4304	In-Kind Revenue	-	-	-	-	0%	0%	
4305	Board Contributions	-	-	-	-	0%	0%	
	SUBTOTAL Contributions & Grants	137,740	150,000	1,060	698	100%	100%	
	SUBTOTAL Contributions & Grants	137,740	130,000	1,000	030	100 %	100%	
Fundraisi								
4400	Fundraising	-	-	-	-			
	SUBTOTAL Fundraising	-	-	-	-			
Interest								
4500	Interest Revenue	-		-				
		·······	-	L	-			
	SUBTOTAL Interest	-	-	-	-			
Miscellan	eous Revenues			r				
4600	Misc Revenue	-	-	-	-	0%	0%	
4601	After School	-	-	-	-	0%	0% 0%	
4602 4603	Field Trips Lunch Sales	-	-	-	-	0%		
4603	Lunch Sales Uniform Sales	-	-	-	-	0% 0%	0% 0%	
4604	Uniform Sales Merchandise Sales	-	-	-	-	0%	0%	
4605	Snack Sales					0%	0%	
4607	CMO Fees					0%	0%	
4608	Intervention Funds		1	1		0%	0%	
4900	Revenue Suspense				-	0%	0%	
				L				
	SUBTOTAL Miscellaneous Revenues	-	-	-	-	0%	0%	
	TOTAL REVENUE	0.050.000	0.500.057	00.505	40.007			
	IOIAL REVENUE	3,059,686	3,503,951	23,536	16,297			

EXPENSES	5						
Personnel	Demonstration -					00/ 01	AT 64 T-1-1 PTF -
5000 5100	Personnel Expenses Non-Instructional Salaries	-	-	-	-	0% 0%	27.31 Total FTEs
5100	Leadership Salaries	110,000	150,000	846	698	9% 9%	1 FTE CEO
5102	Deans & Directors	204,850	140,000	1,576	651	17% 9%	2 FTEs
5103	Operations/Admin Salaries	304,991	283,535	2,346	1,319	25% 18%	5.31 FTEs
5104	Clerical Salaries	8,750	-	67	-	1% 0%	
5200	Instructional Salaries	-	-		-	0% 0%	
5201	General Education Salaries	378,547	677,900	2,912	3,153	32% 43%	13 FTES
5202 5203	Instructional Support	75.000	208,225	-	968	0% 0%	4 PTP-
5203	Special Education Salaries General Education Substitutes Salaries	75,696	208,225	582	908	6% 13% 0% 0%	4 FTEs
5204	Student Support Services Salaries	113,820	124,100	876	577	10% 8%	2 FTEs
5206	Afterschool & Saturday School Salaries	-			-	0% 0%	
5207	Summer School Salaries	-	-		-	0% 0%	
5208	Stipends	-	-	-	-	0% 0%	
5209	Bonuses	-	-	-	-	0% 0%	
5210	Intervention	-	-	-	-	0% 0%	
	SUBTOTAL Personnel	1,196,654	1,583,760	9,205	7,366	100% 100%	
Benefits &		1		r			
5400 5402	Benefits Social Secur ty-ER	-	98,007	- 571	456	0% 0% 27% 21%	Assumes SSI at 6.2%;
5402	Medicare-ER	74,193 17,351	22,965	133	450	6% 5%	Assumes SSI at 0.2%; Medicare at 1.45%;
5409	SUI/DIS	16,934	13,983	130	65	6% 3%	SUI at 4.1% of first \$8,500
5411	403B Contribution-Match	18,500	103,568	142	482	7% 22%	Assumes partcipation of full staff, includes NYSTRS participation
5414	Benefit Plan Admin Fees	-			-	0% 0%	
5500	Personnel Expenses	-	-	-	-	0% 0%	
5501	Medical	138,045	211,860	1,062	985	50% 45%	\$7.7K per employee
5502	Dental	-	-	-	-	0% 0%	
5503 5504	Vision HRA/FSA	-	-	-	-	0% 0%	
5505	HRA/FSA L fe and AD&D	II .	1	-		0% 0%	
5506	Workers Compensation	11,967	15,838	92	74	4% 3%	
L							
	SUBTOTAL Benefits & Insurances	276,989	466,220	2,131	2,168	100% 100%	
Curriculun	a & Classroom	1					
6100	Curriculum and Classroom	-	-	-	-	0% 0%	
6101	Classroom Supplies & Materials	39,331	46,415	303	216	46% 27%	Assumes \$216 per student; includes iReady, GoGuardian
6102	Textbooks	6,257	62,134	48	289	7% 36%	Assumes \$289 per student
6103	L brary Books	-	5,000	-	23	0% 3%	
6104	Assessments Field Trip Expenses	8,000	11,600	62	54	9% 7%	Assumes state test prep and testing
6105 6106	Afterschool/ Saturday Academy	3,000	3,000 12,000	23	14 56	4% 2% 0% 7%	Kept flat yoy Assumes cost for using Old First Ward facil ty
6107	Extracurricular Supp ies & Materials	335	8,000	3	37	0% 5%	Assumes costs for sports teams
6108	NYSTL Expenses	-	-	-	-	0% 0%	Abbarrieb bolici for opera teams
6109	NYSSL Expenses	-	-		-	0% 0%	
6110	NYSLIB Expenses	-	-		-	0% 0%	
6111	Student L fe Organizations	1,593	1,403	12	7	2% 1%	Includes SpEd supplies
6112	Student Food	16,375	15,000	126	70	19% 9%	Assumes cost of food not covered by the district
6113	Summer Academy	4,000	-	31	-	5% 0%	
6114	Uniforms/Misc Expenses	6,064	7,100	47	33	7% 4%	Assumes cost of school uniforms
6115	Snacks	-	-	-	-	0% 0%	
	SUBTOTAL Curriculum & Classroom	84,956	171,652	654	798	100% 100%	
						,,	
Administra 7000	Administrative Expenses	r				0% 0%	
7000	Administrative Expenses Materials and Supplies	18.074	11,780	139	55	0% 0%	Assumes annual office expenses
7001	Phone & Internet Expenses	40,745	22,500	313	105	22% 17%	Assumes annual once expenses Assumes cost of student hotspots for the year
7003	Dues,Subscriptions & Memberships	40,745	20,000	-	93	0% 15%	Assumes cost of Buffalo and Rotary Clubs
7004	Postage & De ivery	8,690	2,500	67	12	5% 2%	Assumes postage costs for the year
7005	Equipment Lease	8,260	5,640	64	26	5% 4%	Assumes costs of printer and postage machine
7006	Equipment-Non Cap ta ized	6,640	-	51	-	4% 0%	
7007	Computers-Non Capitalized	695	10,000	5	47	0% 8%	Conservative placeholder for non-cap items
7008	Furniture & Fixtures-Non Capitalized	9,609	-	74	-	5% 0%	
7009	Software-Non Cap ta ized	44,545	750	343	3	24% 1%	Assumes cost of Vocabulary.com
7010	Food Services	-	-	-	-	0% 0%	
7011	Furniture & Equipment Lease	-	-	-	-	0% 0%	Our constitute and the test of a staff and and the
7012 7013	Staff Appreciation Parent Workshops	5,000	15,000	38	70	3% 12% 0% 0%	Conservative estimate for staff appreciation
7013 7014	Parent Workshops Special Events	5,000	-	- 38		0% 0% 3% 0%	
7100	Insurances	35,000	42,000	269	195	19% 32%	Assumes costs based on insurance quote; D& O and all liabil ty insurance coverage
	SUBTOTAL Administrative Expenses & Insurances	182,279	130,170	1,402	605	100% 100%	
Profession	al Development & Services						
7200	Professional Services	-	-	-	-	0% 0%	
7201	Auditing Services	-	23,690	-	110	0% 7%	Assumes annual acccounting audit @ \$23K
7202		00.050	42,180		196	7% 12%	Assumes annual payroll, HR service costs per pay period
	Payroll Fees	32,659	42,100	251			Assumes annual payroli, HK service costs per pay period
7203	Special Educational Services	11,520	-	89	-	3% 0%	Assumes annual payron, HK service costs per pay period
7204	Special Educational Services Admin & Temp Staffing Services	11,520	-	89	-	0% 0%	
7204 7205	Special Educational Services Admin & Temp Staffing Services Financial Management Services		109,395		- - 509	0% 0% 23% 32%	EdTec, 3.9% Eiglble revenues
7204 7205 7206	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants	11,520 - 100,804 -	- - 109,395 -	89 - 775 -	- - 509 -	0% 0% 23% 32% 0% 0%	EdTec, 3.9% E igible revenues
7204 7205 7206 7207	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service	11,520 - 100,804 - 99,000	-	89 - 775 - 762	-	0% 0% 23% 32% 0% 0% 22% 13%	
7204 7205 7206 7207 7208	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru lung Consu lants Technology Service Security Services	11,520 - 100,804 - 99,000 1,000	- 109,395 - 43,616 -	89 - 775 - 762 8	- 509 - 203 -	0% 0% 23% 32% 0% 0% 22% 13% 0% 0%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services
7204 7205 7206 7207	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service	11,520 - 100,804 - 99,000	- - 109,395 -	89 - 775 - 762	- - 509 -	0% 0% 23% 32% 0% 0% 22% 13%	EdTec, 3.9% E igible revenues
7204 7205 7206 7207 7208 7209	Special Educational Services Admin & Temp Salfing Services Financial Management Services Recru ting Consultants Technology Service Security Services Legal Service	11,520 - 100,804 - 99,000 1,000	- 109,395 - 43,616 -	89 - 775 - 762 8	- 509 - 203 -	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services Assumes normalized legal expenses
7204 7205 7206 7207 7208 7209 7210	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Management Fees	11,520 - 100,804 - 99,000 1,000 94,655	- 109,395 - 43,616 - 37,200	89 - 775 - 762 8 728 -	- 509 - 203 - 173	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services
7204 7205 7206 7207 7208 7209 7210 7211	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Services Legal Services Custodial Services	11,520 - 99,000 1,000 94,655 - 14,000	- 109,395 - 43,616 - 37,200 - 30,000	89 - 775 - 762 8 728 - 108	- 509 - 203 - 173 - 140	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0% 3% 9%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services Assumes normalized legal expenses
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Management Fees Custodial Services Substitutes Regional Office Other Educational Services	11,520 100,804 99,000 1,000 94,655 14,000 2,500 37,904	- 109,395 - 43,616 - 37,200 - 30,000	89 - 775 - 762 8 728 - 108 19 - 292	- 509 - 203 - 173 - 140	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0% 1% 1% 1% 0% 0% 0% 8% 3%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services Assumes normalized legal expenses
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Management Fees Custodial Services Substitutes Regional Office Other Educational Services Professional Development	11.520 100.804 99.000 1.000 94.655 14.000 2.500 37.904 1.000	109,395 43,616 37,200 2,500 10,000	89 - 775 - 762 8 728 - 108 19 - 292 8	- 509 - 203 - 173 - 140 12 - 47 -	0% 0% 23% 32% 0% 0% 0% 22% 13% 0% 0% 21% 11% 3% 0% 3% 0% 1% 1% 0% 0%	EdTec, 3.9% Eligible revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300 7301	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Custodial Services Substitutes Regional Office Other Educational Services Professional Development Leadership Consultants & PD	11,520 100,804 99,000 1,000 94,655 14,000 2,500 37,904 1,000 50,000	- 109,395 43,616 37,200 2,500 10,000 23,000	89 - 775 - 762 8 728 - 108 - 19 - 292 292 8 385	- 509 - 203 - 173 - 140 12 - 47 - 47 - 107	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 13% 1% 0% 3% 9% 1% 1% 8% 3% 0% 0%	EdTec, 3.9% E lgble revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder Assumes cost of Vistage, conferences
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300 7301 7302	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Services Guatodial Services Substitutes Ubustitutes Regional Office Other Educational Services Professional Development Leadership Consultants & PD General Education PD	11.520 100.804 99.000 1.000 94.655 14.000 2.500 37.904 1.000	- 109,395 - 43,616 - 37,200 2,500 - 10,000 - 23,000 6,000	89 - 775 - 762 8 728 - 108 19 - 292 8	- 509 - 203 - 173 - 140 12 - 47 - 47 - 107 28	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0% 3% 8% 3% 8% 0% 0% 1% 0% 0% 0%	EdTec, 3.9% E ligble revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder Assumes cost of Vistage, conferences Assumes cost of IVistage, conferences
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300 7301 7301 7302 7303	Special Educational Services Admin & Temp Satiling Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Custodial Services Substitutes Regional Office Other Educational Services Professional Development Leadership Consultants & PD General Education PD Beard Exps & Stratejc Planning	11,520 100,804 99,000 1,000 94,655 14,000 2,500 37,904 1,000 50,000	- 109,395 43,616 37,200 2,500 10,000 23,000	89 - 775 - 762 8 728 - 108 - 19 - 292 292 8 385	- 509 - 203 - 173 - 140 12 - 47 - 47 - 107	0% 0% 23% 22% 0% 0% 0% 0% 0% 0% 0% 22% 13% 0% 0% 22% 13% 0% 0% 3% 0% 3% 0% 15% 15% 15% 0% 0% 0% 0% 15% 15% 0% 0% 0% 0% 0% 0% 0% 0% 3% 0% 3% 0% 3%	EdTec, 3.9% E lgble revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder Assumes cost of Vistage, conferences
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300 7301 7302	Special Educational Services Admin & Temp Staffing Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Services Guatodial Services Substitutes Ubustitutes Regional Office Other Educational Services Professional Development Leadership Consultants & PD General Education PD	11,520 100,804 99,000 1,000 94,655 14,000 2,500 37,904 1,000 50,000	- 109,395 - 43,616 - 37,200 2,500 - 10,000 - 23,000 6,000	89 - 775 - 8 728 - 108 19 - 292 8 385 7	- 509 - 203 - 173 - 140 12 - 47 - 47 - 107 28	0% 0% 23% 32% 0% 0% 22% 13% 0% 0% 21% 11% 0% 0% 3% 8% 3% 8% 0% 0% 1% 0% 0% 0%	EdTec, 3.9% E ligble revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder Assumes cost of Vistage, conferences Assumes cost of IVistage, conferences
7204 7205 7206 7207 7208 7209 7210 7211 7212 7213 7214 7300 7301 7301 7302 7303	Special Educational Services Admin & Temp Satiling Services Financial Management Services Recru ting Consu tants Technology Service Security Services Legal Service Custodial Services Substitutes Regional Office Other Educational Services Professional Development Leadership Consultants & PD General Education PD Beard Exps & Stratejc Planning	11,520 100,804 99,000 1,000 94,655 14,000 2,500 37,904 1,000 50,000	- 109,395 - 43,616 - 37,200 2,500 - 10,000 - 23,000 6,000	89 - 775 - 8 728 - 108 19 - 292 8 385 7	- 509 - 203 - 173 - 140 12 - 47 - 47 - 107 28	0% 0% 23% 22% 0% 0% 0% 0% 0% 0% 0% 22% 13% 0% 0% 22% 13% 0% 0% 3% 0% 3% 0% 15% 15% 15% 0% 0% 0% 0% 15% 15% 0% 0% 0% 0% 0% 0% 0% 0% 3% 0% 3% 0% 3%	EdTec, 3.9% E ligble revenues Assumes cost for monthly tech services Assumes normalized legal expenses Assumes cleaning and snow removal costs Conservative placeholder Assumes cost of Vistage, conferences Assumes cost of IVistage, conferences

7400 7401 7402 7403 7404 Facilities	Recruitment Markeling & Recruitment Student Recruitment Student Recruitment Markeling Expenses Advertisements & Job Fairs SUBTOTAL Marketing & Recruitment Facilities Facilities	20,000 4,000 1,576 	- 21,600 5,000 15,000 - 41,600	- 154 31 12 -	- 100 23 70 -	16% 12% A	Based on FY22 w/COLA Assumes cost of WNRIC, fingerprinting Bil board, Newpaper, Metro Bus Advertising
7401 7402 7403 7404 Facilities	Student Recruitment Staff Recruitment Markting Expenses Advertisements & Job Fairs SUBTOTAL Marketing & Recruitment	20,000 4,000 1,576 -	5,000 15,000 -	154 31 12 -	23	78% 52% B 16% 12% A 6% 36% E	Assumes cost of WNRIC, fingerprinting
7402 7403 7404 Facilities	Steff Recruitment Marketing Expenses Advettisementes & Job Fairs SUBTOTAL Marketing & Recruitment	4,000 1,576	5,000 15,000 -	31 12 -	23	16% 12% A 6% 36% E	Assumes cost of WNRIC, fingerprinting
7403 7404 Facilities	Marketing Expenses Advettisements & Job Fairs SUBTOTAL Marketing & Recruitment	1,576	15,000	12		6% 36% E	
7404	Advertisements & Job Fairs SUBTOTAL Marketing & Recruitment			-	-		Bil board, Newpaper, Metro Bus Advertising
Facilities	SUBTOTAL Marketing & Recruitment		- 41,600		-		
Facilities		25,576	41,600	107		0% 0%	
	Facilities	1		197	193	100% 100%	
8100	Eacl ities						
		40,221	-	309	-	7% 0%	
8101	Rent	421,092	450,042	3,239	2,093	75% 87% A	Assumes rent for both spaces
8102	Utilities - AI	50,000	37,256	385	173	9% 7% U	Jtilities based on pervious year average sq ft. (25,000 sq ft)
8103	Repairs & Maintenance	18,799	10,000	145	47		Conservative placeholder
8104	Cleaning Supplies	5,849	19,320	45	90	1% 4% A	Assumes cost of custodial supplies for the year
8105	Faci ities Improv-Non Capital		· · ·	-	-	0% 0%	
	Signage	25,204	-	194	-		No signage in FY23
	Property Tax		-	-	-	0% 0%	
1	SUBTOTAL Facilities	561,166	516,618	4,317	2,403	100% 100%	
Miscellaneo	us Expenses]					
8800	Miscellaneous Expenses	2,439		19	-	1% 0% C	COVID-19 Contingency Line Item, 1.3% of revenue
8801	Meals & Hospitality	16,000	10,000	123	47	8% 6% C	Conservative placeholder
8802	Travel Expenses	50,545	-	389	-	24% 0% F	FOBC budget
8803	Board Meeting Expenses	295	-	2	-	0% 0%	
8804	Bank/Misc Fees	21,832	-	168	-	10% 0%	
8805	Suspensed Expenses	-		-	-	0% 0%	
8805.1	Temporary JE	-		-	-	0% 0%	
8806	Prior Year Expenses Unaccrued	2,383		18		1% 0%	
	Interest Expense Short Term	10,000	30,000	77	140		Assumes interest on CAM LOC
	Interest Expense Long Term			-	-	0% 0%	
	Depreciation Expense	107,099	129,404	824	602		Depreciation based on fixed asset schedule
			,				
	SUBTOTAL Miscellaneous Expenses	210,594	169,404	1,620	788	100% 100%	
	TOTAL EXPENSES	2,984,209	3,417,005	22,955	15,893		

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2021

October 29, 2021

Board of Trustees Buffalo Creek Academy Charter School

We have audited the financial statements of Buffalo Creek Academy Charter School for the period from January 2, 2020 (date of inception) to June 30, 2021, and have issued our report thereon dated October 29, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 1, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Buffalo Creek Academy Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced outsourced finance team who reviews the draft financial statements prior to issuance and accepts responsibility for them.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Buffalo Creek Academy Charter School is included in Note A to the financial statements. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the allocation of operating expenses for the statement of functional expenses and the collectability of grants and other receivables. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Buffalo Creek Academy Charter School's financial statements relate to revenue and support recognition, which is referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We are pleased to report we encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Buffalo Creek Academy Charter School's financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Buffalo Creek Academy Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Buffalo Creek Academy Charter School's auditors.

Other Matters

With respect to the supplementary 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 accounting principles generally accepted in the United States of America, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Internal Control Matters

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

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Caitlin Langmead will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Finance Committee and management of Buffalo Creek Academy Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mongel, Metzger, Barn & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

- 15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate. X Does not apply to me, my spouse or family.
- 16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee. X None. Yes,
- 17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship. X None. Yes,
- 18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer. All suspected conflicts or self-dealings will be presented to the Board Chair for review and evaluation according to Buffalo Creek Academy Conflict of Interest Policy and Code of Ethics. We are stewards of the public trust, and any breach of our Policy or our Code would warrant removal of that board member.

Other

- Please affirm that you have read the education corporation's by-laws and conflict-ofinterest policies (Code of Ethics). X I affirm.
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, William I. Oliver, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of the <u>Buffalo Creek Academy Charter School</u> is true and correct in every respect.

Signature

2/22/2019

- 15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate. X Does not apply to me, my spouse or family. Yes,
- 16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee. X None. Yes,
- 17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship. X None. Yes,
- 18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

If I believe a board member is engaging in self-dealing work I would bring it to the attention of the board chair. As the board we would discuss the situation and follow the Buffalo Creek Academy Charter School Conflict of Interest and Code of Ethics Polices which outline the procedures to investigate the claim and then follow up with board member. If it was proven that there was in fact self-dealing work we would vote to have board member removed.

- Other
- Please affirm that you have read the education corporation's by-laws and conflict-ofinterest policies (Code of Ethics). X I affirm.
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review. n/a

Certification

I <u>det C</u>, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of the <u>Buffalo Creek Academy</u> <u>Charter School</u> is true and correct in every respect.

3

Signature

2-22-19 Date

- 15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate. Does not apply to me, my spouse or family. Yes,
- 16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee. X None. Yes, .
- 17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship. None. Yes,
- 18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

All suspected conflicts or self-dealing will be presented to the Board Chair for review and evaluation according to the Buffalo Creek Academy Code of Ethics/Conflict of Interest Policy. The Board Chair will investigate the presented information, and if a conflict or self-dealing is found, the conflicted trustee will be removed from the board.

Other 19. Please affirm that you have read the education corporation's by-laws and conflict-ofinterest policies (Code of Ethics). X I affirm.

20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review. N/A

Certification

I, <u>Candace Mappin</u>, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of the <u>Buffalo Creek Academy</u> <u>Charter School</u> is true and correct in every respect.

Cardace hoppin Signature

2 | 22 | 19 Date

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

PUBLIC SCHOOL FIRE AND BUILDING SAFETY REPORT

(THIS REPORT IS TO BE SUBMITTED ELECTRONICALLY - DO NOT MAIL THIS REPORT)

All buildings which are owned, operated, or leased by public school districts, Boards of Cooperative Educational Services (BOCES), and nonpublic schools must be inspected annually for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the 2020 Building Code of New York State, 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State. BEDS CODE #

1	4	0	6	0	0	8	6	1	1	8	3														
Dist	rict/	Sch	ooll	Nam	e				- 1					-	-		_	-	-	-	1	1	1	1	
B	U	F	F	A	L	0		C	R	E	E	K		A	С	A	D	E	M	Y					
Fac	ility/	Buil	ding	Na	me											L							1		
В	U	F	F	A	L	0		C	R	E	E	K		A	С	Α	D	E	Μ	Y				1	
Stre	et A	ddro	ess	NO	PO	Box	Nur	nber	s)		L			L	1				-	L					
5	2	8		S	0	U	T	H		P	A	R	K		A	V	Ε	N	U	E					
City	Tov	vn/V	illag	e						_	A									7	Lip C	ode)	L	
В	U	F	F	A	L	0															1	4	2	0	4
INC	TOIL	CTI	ONIC								1				10010-01	10.000.000				1.0					

INSTRUCTIONS

- Read the "Manual for Public School Facility Fire and Building Safety Inspections" prior to inspecting the facility and complete a separate report for each facility.
- · Part I: General Information. School officials must complete this section annually.
- Part II: This section to be completed by the inspector and non-conformances recorded on page 4, Fire Safety Non-Conformance Reporting Sheet.
- Part II-A Regulations of the Commissioner 155.7: This section must be completed for student occupied buildings only. (Questions 1-7, Nonconformance Reporting Sheet) Do not complete this section for school buildings located in the cities of Buffalo, Syracuse, Rochester, and Yonkers.
- Part II-B Regulations of the Commissioner 155.25: This part to be completed for all buildings with electrically operated partitions. (Question 8, Non-Conformance Reporting Sheet) 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State. This part to be completed for all buildings. (Questions 9-26, Non-Conformance Reporting Sheet).
- Part III Certifications. To be completed by persons as indicated.
- A copy of this form must be kept on file at the school for three years and must be available for public review.
- Posting of Certificate of Occupancy: Any temporary, qualified, or annual Certificate of Occupancy must be
 posted in public view in a prominent location within this facility.

Part I: General Information and Fire/Life Safety History

Inspection Date 8/26/2002

Note : Please insert the date the actual inspection took place. *The Inspection Date cannot be earlier than 45 days before the Due Date.*

1. Ple	ase indicate the primary use of this facility:
9	INSTRUCTIONAL
0	ADMINISTRATIVE
0	BUS MAINTENANCE
	BUS STORAGE ONLY
3	LEASED FACILITY OFF SCHOOL GROUNDS
3	MAINTENANCE
3)	OTHER
	Please Specify:
33	PUBLIC LIBRARY
	STORAGE
	VACANT
2. ls t	here a fire sprinkler system in this facility? 🕑 YES 🔿 NO
lf	'yes', is the sprinkler alarm connected with the building alarm? O YES O NO
	here a fire hydrant system for facility protection? 🚳 YES 🔿 NO
lf	'yes', indicate ownership of system (select one):
	Public owned
	School owned
	Other
	Please Specify:

4. Indicate the ownership of this facility

Leased
 Leased

O Owned

a. If the building is not District Owned, provide the name and address of Landlord or Building Owner:

Name * Ellicott Development Address * 528 South Park Buffalo, NY 14204 Telephone # * 716-431-5940

5. Does the District lease the building or spaces within the building to others? O YES Ø NO

a. If yes, indicate the tenant(s):

Name *	
Address *	
Telephone # *	

6. What is the current gross square footage of this facility?

nearest whole ten fee

fee

7. If this Facility is vacant, skip the remaining questions and go to Section #2 Non-Conformance and report any nonconformances for Items #25A-1 through #26A-3

8. FIRE AND EMERGENCY DRILLS

If this facility is used for instruction, complete (a) - (g); otherwise go to question 9.

a. Per Section 807, paragraph 2 of the State Education Law entitled Fire and Emergency Drills, a co	py of	Section 8	807	
has been printed and distributed as guidance to teaching staff?	Ø	YES	0	NO
b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held	betv	veen		
September 1 and June 30 of the previous school year:	0	YES	0	NO

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31 Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1		۵.	۲
2		۲	۲
3		۲	۲
4		۲	۲
5		1	8
б		۲	0
7		۲	9
8		۲	9
9		3	۲
10		9	٢
11		9	9
12		۲	۲

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

Buffalo Creek academy was remote for large portions of the year due to LOVID outbreaks.

8d. Average time to eva	cuate facility was:	minutes	ds	
9/1/05) which requires	every school in New Yo	provided in accordance with section 8 ork State to provide a minimum of 45 i fety for each month school is in sessio	minutes of instruc	
	ention, evacuation, and ion F406 of the NYS Fir	l fire safety training was provided, and re Code	d records maintair @YES	ned, in ONO
9. If the fire alarm syste	em was activated, was	the fire department immediately noti	fied? 🕖 YES	O NO
10. Have there been an	y fires in this facility si	nce the last annual fire inspection rep	ort? O YES	Ø NO
a. If 'yes', indicate:	Number of fires	Number of injuries	Total cost of pro	operty damage

1

Part II: Public School Fire and Building Safety Non-Conformance Report Sheet School District Buffale Creek Academy Building Name Buffale Creek Academy

Facility #

(to be c schools	Part II-A completed for public only - except "Big 4")				Part	11-8			Part	II-B		Part II-B			
Item #	Non- Conformance	Date Corrected	Date Reinspected	Item #	Non- Conformance	Date Corrected	Date Reinspected	Item #	Non- Conformance	Date Corrected	Date Reinspected	ltem #	Non- Conformance	Date Corrected	Date
01A-2				08A-2				13A-2				19E-1			
01B-1				08B-2				13B-2		1		19F-1			
01C-1				08C-2								19G-1			
01D-1				08D-2				14A-2				19H-2			
01E-1				08E-2				148-2							
204.0				09A-2				14C-2				20A-1			
02A-2				09B-2			-	14D-1				20B-1			
02B-1 02C-3				09C-1				14E-1				20C-1			
020-3 02D-1				09D-1 09F-2				15A-2				21A-3			
02E-2				09F-2				15B-1				22A-3			
02F-3				10A-2	-			15C-2				22B-3			
02G-2				10A-2				15D-2				22C-3		_	
020-2				10C-1				15E-1 16A-2		_		23A-1 23B-1	-		-
03A-3				10D-1				16B-2				230-1 23C-1			
03B-1				100-1				16C-2				23D-2			
				11A-2				16D-2				24A-3			
04A-2				11B-1				17A-3				25A-1			
04B-2				11C-2				17B-2				25B-1			
04C-1				11D-2				17C-2				25C-1			
				11E-1				17D-2	1						-
05A-3								17E-1				26A-3			1
05B-2				12A-1				17F-3				If any additional			
05C-2				12B-3				17G-1				non-conformances			s
				12C-2				17H-2						l, check	
06A-1				12D-2				171-2				26A-3 a	nd list t	ne Code	sectio
06B-1				12E-1	-			17J-1			1		bel	ow.	
06C-1				12F-1		_		17K-1							
06D-2				12G-1				17L-1							
06E-3				12H-1				18A-2					Inco	ector	
06F-1 06G-1				121-1				18B-2				The		or has b	001
06H-2				12J-1				18C-2						a copy	
0011-2				12K-1 12L-1				18D-2						r's schoo	
07A-3				12L-1 12M-1				19A-3 19B-2						report:	
07B-2				12N-1				19B-2 19C-1							
07C-2				120-2				190-1 19D-1				Ye	5 1	No	
Initial Ir Fire Saf								e building ha	as electri	cally-ope	rated foldi	ng partitions	3.		
Final In Fire Saf	spectio	n (if red	Date	e_ <u>G</u> / 2	28/2	2			Reg	istry				(26	iE-4)
ine our	ory map		Date						Reg	istry #				(26	F-4)
								6							

Section III-A. Fire Inspector	
to the best of their knowledge and belief, an	building and the information in this Fire Safety Report represent in accurate description of the building and conditions they his inspection has maintained their certification requirements
Name: MARNIN SPATES	Telephone #
Tille: LIEUTONANT	Certification
Email: <u>mispatero bfdny.oe</u>	(as designated by the NYS Department of State)
Section III-B. Building Administrator o	or Designee
Please provide the name and contact inspection (whomever accompanied th	t information of the person responsible for monitoring this he inspector; provided access to all spaces; and made documentation requested by the inspector)
The individual identified below certifies <u> </u>	s that this building inspection was conducted on this date firm the specific locations of any non-conformances ithin this report.
Name: Amin Shah	
Title: Operations Director	Email:
	Signature Amen Shah
	Signature (Amun Shart
	Signature <u>Umun on</u>
	Signature <u>UMUM ONUN</u>
Section III-C. School Superintendent	
I hereby submit this fire inspection report c	on behalf of the Board of Education and certify that:
 I hereby submit this fire inspection report of Public notice of report availability has to Any nonconformances noted as correct Sheet portion of this report were correct 	on behalf of the Board of Education and certify that: been published, and that cted on the <i>Public School Fire Safety Non-Conformance Report</i>
 I hereby submit this fire inspection report of Public notice of report availability has b Any nonconformances noted as correct Sheet portion of this report were correct Violations which are not corrected imm 	on behalf of the Board of Education and certify that: been published, and that cted on the <i>Public School Fire Safety Non-Conformance Report</i> cted on the date indicated, and that
 hereby submit this fire inspection report of Public notice of report availability has b Any nonconformances noted as correct Sheet portion of this report were correct Violations which are not corrected immediate approved by the Commissioner. 	on behalf of the Board of Education and certify that: been published, and that cted on the <i>Public School Fire Safety Non-Conformance Report</i> cted on the date indicated, and that nediately shall be corrected within a period of time
 I hereby submit this fire inspection report of Public notice of report availability has b Any nonconformances noted as correct Sheet portion of this report were correct Violations which are not corrected immapproved by the Commissioner. Name: <u>Dr. Christopher R. Manning</u> 	on behalf of the Board of Education and certify that: been published, and that cted on the <i>Public School Fire Safety Non-Conformance Report</i> cted on the date indicated, and that nediately shall be corrected within a period of time Telephone #: (<u>716</u>) 602-9472

	Yes.
Deta	ails:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

Bring the issue to the attention of Board president and discuss at official meeting.

Other

- 19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics).
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Holly Quicksey , certify to the best of my knowledge and ability that the

information I am providing to the State University of New York/Charter Schools Institute in regards

to my application to serve as a member of the board of trustees of

Buffalo Creek Academy charter school ______ is true and correct in every respect.

Holly Quickse, 0B79008206A4F5

Signature

5/24/2022

Date

- 15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate. Does not apply to me, my spouse or family. Yes, .
- 16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee. None. Yes, .
- 17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship. X None. Yes,
- 18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer. I would bring it to the attention of the chair of the board to be investigated. We cannot allow any self-dealing on a public charter school board and we have a clear Conflict of Interest Policy that we must uphold. If there is self-dealing proven, then that person would need to be removed from the Board and we would follow our Bylaws in doing so.

Other

- 19. Please affirm that you have read the education corporation's by-laws and conflict-ofinterest policies (Code of Ethics). 🔀 I affirm.
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, <u>Jessica Smith</u>, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of the <u>Buffalo Creek</u> <u>Academy Charter School</u> is true and correct in every respect.

02/22/19

Signature

Date

- 15. Please indicate whether you, your spouse or other immediate family members are a director, officer, employee, partner or member of, or are otherwise associated with, any organization which filed an application in conjunction with the education corporation, i.e., is partnered with the education corporation. (For the identity of all such organizations, please consult with the chair of the board.) To the extent you have provided this information in response to prior items, you may so indicate. Does not apply to me, my spouse or family. Yes,
- 16. Please indicate any potential ethical or legal conflicts of interests that would, or are likely to, exist should you be approved for service on the education corporation board. Please note that being a parent of a school student, serving on another charter school's board or being employed by the school are conflicts that should be disclosed, but do not make you automatically ineligible to serve as a trustee. X None. Yes,
- 17. Please indicate any individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, trust, non-profit organization, or other organization or group of people doing business with the education corporation, and in which such entity you and/or your immediate family members have a financial interest or other relationship. 🔀 None. 🗌 Yes,
- 18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

In a situation in which a board trustee is suspected of self- dealing, it would be presented to the board chair for review and evaluation according to the code of ethics and conflict of interest policy. The board chair would be responsible for investigating the information and if a conflict or self-dealing was found that board trustee would be removed from the board.

Other

- 19. Please affirm that you have read the education corporation's by-laws and conflict-ofinterest policies (Code of Ethics). X I affirm.
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Simone Ragland, certify to the best of my knowledge and ability that the information I am providing to the State University of New York/Charter Schools Institute in regards to my application to serve as a member of the board of trustees of the <u>Buffalo Creek Academy Charter School</u> is true and correct in every respect.

Signature

Date

	Yes.
Det	ails:

18. Please indicate how you would handle a situation in which you believe one or more members of the education corporation's board are involved in self-dealing (working for their own benefit, or the benefit of their friends and family). Please note that simply confronting the involved trustee is not usually a sufficient answer.

Report indiscretions to the proper authority

Other

- 19. Please affirm that you have read the education corporation's by-laws and conflict-of-interest policies (Code of Ethics). x I affirm.
- 20. Please provide any other information that you feel pertinent to the SUNY Charter Schools Institute's review.

Certification

I, Tricia Canty , certify to the best of my knowledge and ability that the

information I am providing to the State University of New York/Charter Schools Institute in regards

to my application to serve as a member of the board of trustees of Buffalo Creek Academy _______ is true and correct in every respect.

DocuSigned by: EE81196B582C47F...

Signature

5/24/2022

Date



CITY OF BUFFALO

Certificate of Occupancy

Certificate No.: 202512

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 <u>528 SOUTH PARK</u> 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.

ma (mer Commissioner of Permit and Inspection Services

Date Issued: 08/20/2021

No. of Units: 1

Construction: ORDINARY

Class: E

Building Type: 3B

Sprinkler: YES (REQUIRED NFPA 13)

Smoke Detectors: YES

No. of Stories: 3

Zoning District: N-2E

Permit Date: 07/20/2021

Date Inspected: 08/11/2021

Carbon Monoxide Detectors: YES

Permit No: GC20-9512027 - TITLE 19

Inspector: CHRISTOPHER CURTIN

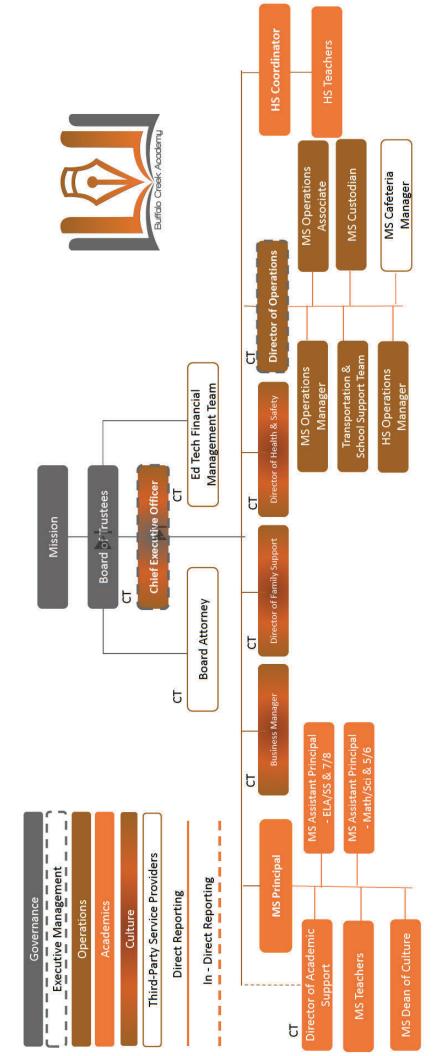
DESCRIPTION: THREE (3) STORY ORDINARY CONSTRUCTION K-12 SCHOOL (JP GROUP, LLC)

COMMERCIAL SPACE: NA

Story

<u>Story</u>	Ose
Basement:	GYM, CAFETERIA, KITCHEN, NURSE OFFICE, FACULTY LOUNGE, STORAGE
1 st Floor:	TWO (2) CLASSROOMS, LIBRARY, FIVE (5) OFFICES, CONFERENCE ROOMS, FACULTY LOUNGE
2 nd Floor:	SEVEN (7) CLASSROOMS, OFFICE
3 rd Floor:	NA

SEE REVERSE SIDE



MS = Middle School HS = High School CT = Central Staff (Middle & High School) Updated on 06/25/2022 by Dr. Christopher R. Manning

Buffalo Creek Academy 2022-2023 CALENDAR

August

22-New Teacher Orientation 23-9/2 Professional Development/ Teachers/Staff Only 31- Grades 5 /6 Open House 12-2

AUGUST 2022											
S	М	Т	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								

		FEBR	UARY	2023		
S	М	Т	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	3	3	3	

February

3- 2nd Quarter Report Cards Sent home 17- Early Dismissal 11:30 20-24- No School/ Winter Recess

27-School Resumes

September 1-Grades 7 /8 Open House 12-2 5-No School Labor Day 6-First Day of School 22-Meet the teacher night 4-6 26- School Picture Day 30- Early Dismissal 11:30

		SEPTE	MBE	R 202	2	
S	М	Т	W	Th	F	S
Į.				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	

		MA	RCH 2	023		
S	М	Т	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	

March

8-No School/ International Women's Day 13-Five week progress reports 3rd quarter 31- Early Dismissal 11:30

October

10-No School/ Indigenous People 14-Five-week progress reports 1st quarter 28- Early Dismissal 11:30/Parent Teacher Conferences

		ОСТО	DBER	2022		
S	М	Т	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					

		AP	RIL 20	023		
S	М	Т	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			-	3		

MAY 2023

T W Th F

8

14 15

21 22

April

3-7- No School Spring Break
10-School Resumes
18- End of 3rd Quarter
19-21- NYS ELA testing (Grades 3-8)
25-28 ELA Make-Up dates
21- 3rd Quarter Report Cards sent
home
24-No School/ Observance of EID
28- Early Dismissal 11:30

2-4- NYS Math testing Grades 3-8)/

5-11-Math Make-Up dates

Grade 8 ONLY

26- Early Dismissal 11:30

23-Science Performance Test

29- No School/ Memorial Day

November

8-No School/ Election Day 11- No School/ Veterans Day 14-1st Quarter Grades Close 18-1st Quarter Report cards sent home 23- Early Dismissal 11:30 24-25- No School/ Thanksgiving Recess 28-School Resumes

December

23- Early Dismissal 11:30/ 23- Five-week progress reports 2nd quarter 26-30- No School/ Holiday Recess

S	M	Т	W	Th	F	S
	- 2	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			

M	-				
	- 11 - N.	W	Th	F	S
			1	2	3
5	6	7	8	9	10
12	13	14	15	16	17
19	20	21	22	23	24
26	27	28	29	30	31
	12 19	12 13 19 20	12 13 14 19 20 21	5 6 7 8 12 13 14 15 19 20 21 22	5 6 7 8 9 12 13 14 15 16 19 20 21 22 23

		1	2	3	4	5
	7	8	9	10	11	12
	14	15	16	17	18	19
	21	22	23	24	25	26
	28	29	30	31		
				2	2	
7.0			0			
			JU	NE 20	23	
	S	Μ	Τ	W	Th	F

6

20

M

4

11 12 13

18 19

25 26 27 28 29 30

FS2391016172324

May

S

6

13

20

27

January

2- No School/ New Year's Day Observe 3-School Resumes 16- No School/ MLK Day 27-Early Dismissal 30- End of Second Quarter

	_	JAN	JARY	2023		
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				

		JU	LY 20	23		
S	Μ	Т	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					

July

4- No School/ Independence Day 10-28 Tentative Summer School Dates