

Application: Buffalo United Charter School

Sarah Ermatinger - sermatinger@nhaschools.com
2021-2022 Annual Report

Summary

ID: 0000000034

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 29 2022

[Instructions](#)

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is 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) before 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 UNITED CHARTER SCHOOL 800000056182

a1. Popular School Name

BUCS

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

9/2002

f. DATE FIRST OPENED FOR INSTRUCTION

9/2003

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.nhaschools.com/schools/Buffalo-United-Charter-School/en>

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

817

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

637

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

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8

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

Yes

I2. NAME OF CMO/EMO AND ADDRESS

NAME OF CMO/EMO	National Heritage Academies
PHYSICAL STREET ADDRESS	3850 Broadmoor Ave SE, Ste. 201
CITY	Grand Rapids
STATE	MIMIMI
ZIP CODE	49512
EMAIL ADDRESS	info@nhaschools.com
CONTACT PERSON NAME	Sarah Ermatinger

FACILITIES INFORMATION

m. FACILITIES

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

No, just one site.

BUFFALO UNITED CHARTER SCHOOL 800000056182

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	325 Manhattan Avenue, Buffalo, NY 14214	716-835-9862	Buffalo	K-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Danelle Backe	Principal	716-835-9862		48.dbacke@nhaschools.com
Operational Leader	Tom Brennan	Chief Learning Officer	616-464-3549		TBRENNAN@nhaschools.com
Compliance Contact	Julie Meller	Legal & Compliance Coordinator	616-954-3081		jmeller@nhaschools.com
Complaint Contact	Julie Meller	Legal & Compliance Coordinator	616-954-3081		jmeller@nhaschools.com
DASA Coordinator	Danelle Backe	Principal	716-835-9862		48.dbacke@nhaschools.com
Phone Contact for After Hours Emergencies	Danelle Backe	Principal	716-835-9862		48.dbacke@nhaschools.com

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)

[2004-02-25 Buffalo United CO.pdf](#)

Filename: 2004-02-25 Buffalo United CO.pdf **Size:** 521.8 kB

Site 1 Fire Inspection Report

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?

Yes

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. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Sarah Ermatinger
Position	Board Relations Coordinator
Phone/Extension	616-464-2222
Email	sermatinger@nhaschools.com

p. Our signatures (Executive Director/School Leader/Head of School 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 [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:

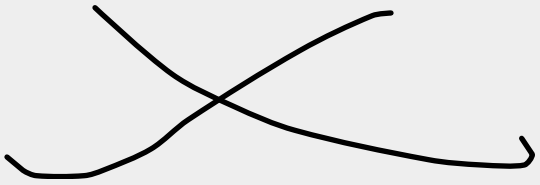
Yes

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



Date

(No response)

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed Nov 1 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 [Accountability Plan Progress Report](#). After 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.

BECS APPR Final Submission 9-15-22

Filename: BECS APPR Final Submission 9 15 22 DjorzZw.pdf Size: 499.2 kB

Entry 4 - Audited Financial Statements

Incomplete

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 [Annual Report Portal](#) 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.

Entry 4a - Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After 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.

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 is \$100,000.

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

Entry 4d - Financial Services Contact Information

Incomplete 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 Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm

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

Entry 5 - Fiscal Year 2022-2023 Budget

Completed Nov 1 2022

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

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the

school's FY22 Budget using the [2022-2023 Budget Template](#) 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 is self-explanatory. 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.

[2022-23 Budget and Quarterly Report Template - Buffalo United](#)

Filename: 2022 23 Budget and Quarterly Repo wr5oMIX.xlsx **Size:** 535.0 kB

[2022-23 SUNY Budget Narrative Questionnaire - Buffalo United](#)

Filename: 2022 23 SUNY Budget Narrative Ques m1PG6CZ.pdf **Size:** 29.2 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 29 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 [Trustee Disclosure of Financial Interest Form](#). 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.

[1](#)

Filename: 1. Andrew Freedman.pdf **Size:** 676.6 kB

[5](#)

Filename: 5. Robert Lowery.pdf **Size:** 470.2 kB

[3](#)

Filename: 3. Mark Weppner.pdf **Size:** 423.4 kB

[6](#)

Filename: 6. Ashia Martin.pdf Size: 484.9 kB

[4](#)

Filename: 4. Kim DeJesus.pdf Size: 461.8 kB

[2](#)

Filename: 2. Kathy Wood.pdf Size: 479.5 kB

Entry 7 BOT Membership Table

Completed Jul 29 2022

Instructions

Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure 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 UNITED CHARTER SCHOOL 800000056182

Authorizer:

Who is the authorizer of your charter school?

SUNY

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

Trustee Name	Trustee Email	Position on the	Commit tee	Voting Member	Number of Terms	Start Date of	End Date of	Board Meeting
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Address	Board	Affiliations	Per By-Laws (Y/N)	Served	Current Term (MM/DD/YYYY)	Current Term (MM/DD/YYYY)	s Attended During 2021-2022
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1	Andrew Freedman	[REDACTED]	Chair	Complaint Committee, Planning Task Force Committee, Education Committee	Yes	4	07/01/2022	06/30/2025	12
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2	Kim DeJesus	[REDACTED]	Vice Chair	Complaint Committee, Personnel Committee, Planning Task Force Committee, Scholarship	Yes	4	07/01/2022	06/30/2025	12
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				Committee, Education Committee					
3	Robert Lowery		Treasurer	Education Committee, Wrap-Around Services Committee, Finance Committee	Yes	2	06/04/2020	04/05/2022	12
4	Kathy Wood		Secretary	Personnel Committee, Education Committee	Yes	5	04/08/2020	06/30/2023	12
5	Ashia Martin		Trustee/Member	Education Committee, Wrap-Around Services Committee	Yes	2	07/01/2022	06/30/2025	12

6	Mark Weppner		Treasurer	Finance Committee Wrap-Around Committee, Education Committee	Yes	1	05/03/2022	06/30/2023	5 or less
7									
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	5
b. Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	1
d. Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2021-2022

22

4. Number of Board meetings scheduled for 2022-2023

22

Total number of Voting Members on June 30, 2022:

5

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

1

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:

7

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match 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 Jul 29 2022

[Instructions for submitting Enrollment and Retention Efforts](#)

Required of ALL Charter Schools

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
	<p>Buffalo United Charter School understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including students who are eligible to participate in the free or reduced-price lunch program (FRL). FRL Students made up 95% of the school’s population. We have taken significant steps to increase our enrollment and retention efforts for all students, and specifically for students who are eligible for the FRL program and students with disabilities. Data collected from surveys and exit interviews clearly showed</p>	

that the lack of transportation was a major barrier for families to enroll their children at BUCS. In 2020, the Board, NHA, and BUCS staff worked with the appropriate public-school districts to secure transportation services for all eligible students beginning in the 2020-2021 school year. To support transportation needs and operations, a transportation liaison position was also created to work with BUCS parents and local districts/providers. This program continued during the 2021-2022 school year.

In addition to transportation services as a strategy to improve our recruitment and enrollment efforts, BUCS participated in the Buffalo Charter School Common Application. The common application is a collective effort to improve the recruitment of students with other charter schools in the Buffalo area. We anticipated that by embarking on this comprehensive recruitment campaign across the city, we would increase our applications to the school and improve our enrollment of all students including students who are eligible for the FRL program, students with disabilities, and ELLs.

For the 2021-2022 school year, the school had an informational booth available outside Head Start, preschool, and daycare locations to talk directly with parents. In summer of 2019, a

In addition to continuing the efforts listed above, the school is working to implement new recruitment efforts for the upcoming school year. As COVID-19 restrictions continue to ease, the school can resume and

Economically Disadvantaged

comprehensive marketing campaign was launched to promote the services of the school throughout the Buffalo area, reaching new markets through television, radio, billboard, and direct mail. The school utilized a comprehensive marketing approach of grassroots activities, traditional advertising, and digital marketing to effectively disseminate information throughout the community to all populations. Marketing material for the 2021-2022 school year highlighted BUCS free services for students including - breakfast, lunch, afterschool programming with dinner, and transportation. These free services were also highlighted during school tours and enrollment information meetings.

To better address barriers our FRL students may have to attending the school, we provided a free shirt for any student who struggled to obtain uniforms. Assistance with uniforms and school supplies, was provided to students in need.

All special population students (FRL, EL, and SWD) were made aware of our school's programs through open meetings during the year. The school's parent meetings clearly indicated that the school offered a free and appropriate education (FAPE) to all students in the Least Restrictive Environment.

expand in-person school and community events - especially in new areas now available to us due to the transportation initiative. In addition, the school aims to partner with local food pantries to provide additional assistance to families in need.

We will continue to monitor the efficacy of our special population recruitment and enrollment efforts by carefully tracking student enrollment numbers. Using our robust data warehouse, BUCS collects detailed information on trends in at-risk populations, reports to the Board on enrollment trends, and assists in the adjustment of our marketing strategy, as needed, to ensure that parents of these children know that BUCS is dedicated to serving their children's needs.

Buffalo United Charter School understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including English Language Learners (ELL). ELL students made up 5% of the school's population during the 2021-2022 school year. In addition to the general recruitment efforts BUCS has made mentioned above, we have made efforts to specifically attract and recruit ELL students as outlined below.

Our teachers were trained by ESL teachers. Staff were instructed in the learning process of reading, writing, and speaking of students coming from different countries and languages.

The Admissions Rep is fluent in Spanish and is on hand to offer translation assistance. The

English Language Learners

school offered support and translation for Spanish speaking families during Parent-Teacher conferences and informational meetings. In addition, Spanish translation services are offered through phone calls, WhatsApp, information tables, and in-person out in the community. At the Back to School Bash, we had Burmese and Spanish translators on-site to help new families. The school celebrated Hispanic Heritage Month in October, with ESL teachers participating and welcoming families. In addition, the school's website has an option, powered by Google, where parents can select their preferred language and the entire website is automatically translated into that language.

Our marketing material was distributed to community partners who serve the ELL community including ACCESS of WNY and West Side Bazaar. Flyers are distributed in Spanish and Burmese throughout the community. Advertisements and notifications have been placed in Periodico Panorama Hispano and Am-Pol Eagle. These advertisements specifically mentioned that the school provides services to students for whom English is their second language. Marketing materials that describe general school information and EL & Special Education programs were made available in English and Spanish, and other languages as requested. An online tour

In addition to continuing the efforts listed above, the school is working to implement new recruitment efforts for the upcoming school year. The school plans to increase partner outreach to community groups and faith-based organizations on the services that can be provided to all special populations, including ELL students. The school plans to reach out to the markets that have become more accessible with the implementation of free transportation.

The school is planning to create a focus group of current ELL families to develop parent ambassadors to leverage word-of-mouth advertising within our communities and provide introductions to new community partners. We are also working with our current families to help better understand their needs and how we can better support

scheduling system was made available, and parents were able to request translation services.

Fliers were distributed in Polish, Burmese, Spanish, Bengali, Arabic, and English to families throughout the community. Distribution sites included daycare centers, grocery stores, community centers, and churches. These fliers invited families to attend Enrollment Information Meetings. Multiple Enrollment Information Meetings were hosted for all parents interested in the school to provide information regarding the EL program and its ability to meet the needs of EL students. Student applications were also provided in several languages including Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu.

We will continue to monitor the efficacy of our special population recruitment and enrollment efforts by carefully tracking student enrollment numbers. Using our robust data warehouse, BUCS collects detailed information on trends in at-risk populations, reports to the Board on enrollment trends, and assists in the adjustment of our marketing strategy, as needed, to ensure that parents of these children know that BUCS is dedicated to serving their children's needs.

them.

Buffalo United Charter School understands the need to meet the enrollment and retention targets for the student subgroups identified by SUNY Trustees, including English Language Learners (ELL). ELL students made up 5% of the school's population during the 2021-2022 school year. In addition to the general recruitment efforts BUCS has made mentioned above, we have made efforts to specifically attract and recruit ELL students as outlined below.

Our teachers were trained by ESL teachers. Staff were instructed in the learning process of reading, writing, and speaking of students coming from different countries and languages.

The Admissions Rep is fluent in Spanish and is on hand to offer translation assistance. The school offered support and translation for Spanish speaking families during Parent-Teacher conferences and informational meetings. In addition, Spanish translation services are offered through phone calls, WhatsApp, information tables, and in-person out in the community. At the Back to School Bash, we had Burmese and Spanish translators on-site to help new families. The school celebrated Hispanic Heritage Month in October, with ESL teachers participating and welcoming families. In addition, the school's website has an option, powered by Google, where parents can select their preferred language and the

In addition to continuing the efforts listed above, the school is working to implement new recruitment efforts for the upcoming school year. BUCS'

Students with Disabilities

entire website is automatically translated into that language.

Our marketing material was distributed to community partners who serve the ELL community including ACCESS of WNY and West Side Bazaar. Flyers are distributed in Spanish and Burmese throughout the community. Advertisements and notifications have been placed in Periodico Panorama Hispano and Am-Pol Eagle. These advertisements specifically mentioned that the school provides services to students for whom English is their second language. Marketing materials that describe general school information and EL & Special Education programs were made available in English and Spanish, and other languages as requested. An online tour scheduling system was made available, and parents were able to request translation services.

Fliers were distributed in Polish, Burmese, Spanish, Bengali, Arabic, and English to families throughout the community. Distribution sites included daycare centers, grocery stores, community centers, and churches. These fliers invited families to attend Enrollment Information Meetings. Multiple Enrollment Information Meetings were hosted for all parents interested in the school to provide information regarding the EL program and its ability to meet the needs of EL students.

admissions representative will continue to build relationships with support organizations to gain familiarity with the services they provide, such as Child and Family Services, Catholic Charities, and local medical services. This will help us recommend their support services to the families of accepted or interested students. It will also familiarize these organizations with our school and special education program so that they can recommend our school to the families they serve. We know that most families hear about our school by word-of-mouth, and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

Student applications were also provided in several languages including Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu.

We will continue to monitor the efficacy of our special population recruitment and enrollment efforts by carefully tracking student enrollment numbers. Using our robust data warehouse, BUCS collects detailed information on trends in at-risk populations, reports to the Board on enrollment trends, and assists in the adjustment of our marketing strategy, as needed, to ensure that parents of these children know that BUCS is dedicated to serving their children’s needs.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
	<p>We believe several core elements of our school culture function as linchpins of our recruitment and retention strategy for special population students. These elements include the high-quality educational program that we provide, the caring culture that we have established, and our many parent-involvement initiatives.</p> <ul style="list-style-type: none"> • Culture and climate: BUCS has a school climate and culture that focus purposefully on caring for 	

each student as a family cares for its children. We believe our school-wide behavior and classroom management practices - which we refer to as Behave with Care - help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.

- Parent involvement: To ensure that our families feel connected to the school, we have implemented several parent involvement strategies, including:

- o Newsletters: We distribute regular newsletters from the principal and teachers to parents. Newsletters include important information regarding school-wide performance, initiatives, and programs.

- o Social media: We have an excellent website, which gives parents quick and easy access to general information on the school. In addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet access available at the school.

- o Classroom communication: Teachers frequently send home communications for parents so that they know about everything from weekly schedules to

The school will continue to utilize the aforementioned retention efforts in the upcoming school year. In addition to normal retention efforts, an equity group is being formed to help better understand other cultures and

educational goals for students. Teachers also share information via daily take-home folders and provide regular progress reports by letter, online communication via the school's gradebook system, phone calls, texts, and/or in-person meetings. These communications focus on each student's academic progress and performance.

o Conferences: Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child's teacher and classmates, and other school staff. We believe these early contacts help establish and sustain a healthy rapport with parents.

To better address barriers our FRL students may have to remaining at the school, we provided a free shirt for any student who struggled to obtain uniforms. Assistance with uniforms and school supplies, was provided to students in need. Free transportation is also available and current families can work with the on staff bus liaison to help arrange transportation services.

make families feel more welcome. The school also aims to partner with local food pantries to provide additional assistance to families in need.

	<p>All special population students (FRL, EL, and SWD) were made aware of our school’s programs through open meetings during the year. The school’s parent meetings clearly indicated that the school offered a free and appropriate education (FAPE) to all students in the Least Restrictive Environment.</p>	
<p>English Language Learners</p>	<p>To help BUCS retain accepted students, and to comply with federal requirements to identify potential ELL students, BUCS has asked families of ELL students to complete a home language questionnaire. Information from this questionnaire ensures that each child for whom English is a second language is provided the services he or she needs to succeed in school.</p> <p>Buffalo United’s staff have participated in professional development to provide staff members with tools that they can implement in the classroom to better meet the needs of their English learners. Staff is also participating in ongoing coaching provided by an EL Specialist throughout the academic year. Coaching topics focus on evidence-based teaching methods and best practices for making content accessible to English Learners.</p> <p>The Admissions Rep is fluent in Spanish and is on hand to offer translation assistance. The school offered support and translation for Spanish speaking</p>	<p>The school is planning to create a focus group of current ELL families to develop parent ambassadors to leverage word-of-mouth advertising within our communities and provide introductions to new community partners. We are also working with our current families to help better understand their needs and how we can better support them.</p> <p>Also, the school’s website has a new option, powered by Google, where parents can select their preferred language and the entire website is automatically translated into that language.</p> <p>Additionally, an equity group is being formed to help better understand other cultures and make families feel more</p>

	<p>families during Parent-Teacher conferences and informational meetings. In addition, Spanish translation services are offered through phone calls and WhatsApp. At the Back to School Bash, we had Burmese and Spanish translators on-site to help returning families.</p>	<p>welcome.</p>
<p>Students with Disabilities</p>	<p>A major key to student retention is effective communication and relationship building with all stakeholders. There are multiple points throughout the year that Buffalo United keeps families informed and solicits feedback to improve. The dean of special education schedules individual transfer review meetings to take place within 72 hours of enrollment with the parents of every student that enters the school with an IEP. In this meeting, the dean reviews the program mandates, needs, and implementation plan for services. Parents are encouraged to bring input (questions, concerns, etc.) to this meeting to ensure a strong initial connection is made with these families and that their needs are immediately addressed. This connection continues to be built up throughout the year through additional communication measures such as quarterly IEP progress reports. In addition, parents are also invited at least once a year for an IEP review with the full IEP team. They are invited initially with a letter about a month before the</p>	<p>The school will continue to implement the aforementioned retention strategies throughout the upcoming school year. We are working with our current families to help better understand their needs and how we can better support them. An equity group is being formed to help better understand other cultures and make families feel more welcome.</p>

meeting and then again are called by the special education teacher between a week and a day before as a reminder. Along with the invitation letter, the special education dean also sends a parent input form (which can also be completed virtually) to help parents prepare for the review meeting and gather information from home. Following the meetings, parents are provided a post-IEP survey (which can also be completed virtually) so that the deans can gather data to reflect and make improvements utilizing this feedback.

Entry 10 - Teacher and Administrator Attrition

Completed Jul 29 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 [the NYSED Office 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 not 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: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

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 automatically 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 [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

Attestation

Responses Selected:

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

Entry 11 Percent 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

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.

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 years of Teach for America experience (as of June 30, 2022)	
iv. 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	
iv. Technology	
v. 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)	
iv. 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 UNCERTIFIED 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 UNCATEGORIZED, UNCERTIFIED 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 CERTIFIED 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	

Thank you.



Entry 12 Organization Chart

Incomplete 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 **not** appear on the chart.

Entry 13 School Calendar

Completed Jul 29 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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 [minimum instructional requirements](#) as required of other public schools *"... unless the school's charter requires more instructional time than is 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 is a monthly tally of instructional days.

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

Buffalo United 2022-23 FINAL Calendar

Filename: Buffalo United 2022 23 FINAL Calendar.pdf Size: 245.2 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 29 2022

Instructions

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy 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 [link](#) 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 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[1] Each charter school is 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 United Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy 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 link from the school’s website for each of the items:

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://app.sharebase.com/#/folder/1081/share/239-KA3WkKjNEqkfS--zzsyIVMeF9ha8
2. Board meeting notices, agendas and documents	https://www.nhaschools.com/schools/buffalo-united-charter-school/en/board-documents
3. New York State School Report Card	https://www.nhaschools.com/schools/buffalo-united-charter-school/en/School-Operations
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.nhaschools.com/schools/buffalo-united-charter-school/en/getmedia/2b5ccb83-b712-4e75-8390-66e150ad64eb/Buffalo-(NY)-Final-2021-22.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.nhaschools.com/schools/buffalo-united-charter-school/en/School-Operations
6. Authorizer-approved FOIL Policy	https://app.sharebase.com/#/folder/1074/share/239-77-MmpGL3REHi8B0CtqVS-eouac
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://app.sharebase.com/#/folder/1074/share/239-77-MmpGL3REHi8B0CtqVS-eouac

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) 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.



**GENERAL INSTRUCTIONS FOR
ANNUAL BUDGET/QUARTERLY REPORT**

TEMPLATE TABS

1- GRAY tab contains the Instructions

Instructions	Provides description of tabs and input requirements.
Funding by District	Charter School Tuition Rates

2- BLUE tabs require input of information

1.) Name of School	>Select school name from list. >Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
4.) Yearly Budget	Enter Yearly Budget information. Includes: >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. >"Prior Year" column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
6.) Quarterly Report	Enter Actual Quarterly Report information. Includes: >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

CELL COLORS & GUIDANCE COMMENTS

- = Enter information into the light BLUE shaded cells.
- = Cells labeled in ORANGE contain guidance regarding the input of information.
- = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Charter Funding Alphabetical By NYS School District
*** (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Buffalo United Charter School

SCHOOL

Name:	Buffalo United Charter School
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CONTACT INFORMATION

Contact Name:	Michael Nagy
Contact Title:	School Finance Controller
Contact Email:	mnagy@nhaschools.com
Contact Phone:	616-929-1183

REPORT PERIOD

Current Academic Year:	2022-23
Prior Academic Year:	2021-22

**BUFFALO UNITED CHARTER SCHOOL
2022-23**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	75	78	78	75	75	75	75	75	75				
TOTAL ENROLLMENT = 681													

ENROLLMENT BY DISTRICT

		PRIOR YEAR	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
		ACTUAL	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL DISTRICTS ENROLLED:		0	1	0	1	0	1	0	1	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		0	681	0	681	0	681	0	681	0	0	0	0	0
<i>*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.</i>														
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2021-22	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
1	PRIMARY District		681		681		681		681					
2	SECONDARY District													

		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
			2021-22		QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

**BUFFALO UNITED CHARTER SCHOOL
2022-23**

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

***NOTE:** Enter the number of FTE positions in the "blue" cells.

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

***NOTE:** Each quarter, the actual FTE should be input.

***NOTE:** State the assumptions that are being made for personnel FTE levels.

ADMINISTRATIVE PERSONNEL FTE	PRIOR YEAR 2021-22 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Executive Management														
Instructional Management		1.0		1.0		1.0		1.0						
Deans, Directors & Coordinators		5.0		5.0		5.0		5.0						
CFO / Director of Finance														
Operation / Business Manager														
Administrative Staff		2.0		2.0		2.0		2.0						
TOTAL ADMINISTRATIVE STAFF	0.0	8.0	0.0	8.0	0.0	8.0	0.0	8.0	0.0	0.0	0.0	0.0	0.0	
INSTRUCTIONAL PERSONNEL FTE														
	PRIOR YEAR 2021-22 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular		27.0		27.0		27.0		27.0						
Teachers - SPED		10.8		10.8		10.8		10.8						
Substitute Teachers														
Teaching Assistants														
Specialty Teachers		14.4		14.4		14.4		14.4						
Aides		7.0		7.0		7.0		7.0						
Therapists & Counselors		2.0		2.0		2.0		2.0						
Other														
TOTAL INSTRUCTIONAL	0.0	61.1	0.0	61.1	0.0	61.1	0.0	61.1	0.0	0.0	0.0	0.0	0.0	
NON-INSTRUCTIONAL PERSONNEL FTE														
	PRIOR YEAR 2021-22 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Nurse		1.0		1.0		1.0		1.0						
Librarian														
Custodian														
Security														
Other		1.0		1.0		1.0		1.0						
TOTAL NON-INSTRUCTIONAL	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	
TOTAL PERSONNEL SERVICE FTE	0.0	71.1	0.0	71.1	0.0	71.1	0.0	71.1	0.0	0.0	0.0	0.0	0.0	

		BUFFALO UNITED CHARTER SCHOOL Budget / Operating Plan 2022-23												
Total Revenue		-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-
Total Expenses		-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	-
Net Income		-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-
Actual Student Enrollment		-	681	-	-	681	-	-	681	-	-	681	-	-
		Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
			Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
REVENUE		Allocate Per Pupil Revenue by Quarter	*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.											
REVENUE FROM STATE SOURCES	2022-23	PPR %/Qtr->	25.0%	25.0%		25.0%	25.0%		25.0%	25.0%		25.0%	25.0%	
Per Pupil Revenue	Per Pupil Rate													
BUFFALO CITY SD	13,416		2,284,074	-	-	2,284,074	-	-	2,284,074	-	-	2,284,074	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
-	-		-	-	-	-	-	-	-	-	-	-	-	-
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-	-		-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)			-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,416		2,284,074	-	-	2,284,074	-	-	2,284,074	-	-	2,284,074	-	-
Special Education Revenue			54,548	-	-	109,095	-	-	109,095	-	-	90,913	-	-
Grants														
Stimulus														
DYCD (Department of Youth and Community Development)														
Other														
NYC DoE Rental Assistance														
Other			2,055	-	-	4,111	-	-	4,111	-	-	3,426	-	-
TOTAL REVENUE FROM STATE SOURCES			2,340,677	-	-	2,397,280	-	-	2,397,280	-	-	2,378,413	-	-
REVENUE FROM FEDERAL FUNDING														
IDEA Special Needs			14,585	-	-	29,171	-	-	29,171	-	-	24,309	-	-
Title I			94,038	-	-	99,119	-	-	99,119	-	-	97,426	-	-
Title Funding - Other			16,733	-	-	24,795	-	-	25,573	-	-	21,182	-	-
School Food Service (Free Lunch)			79,447	-	-	158,893	-	-	158,893	-	-	132,411	-	-
Grants														
Charter School Program (CSP) Planning & Implementation			-	-	-	-	-	-	-	-	-	-	-	-
Other														
Other			211,598	-	-	423,198	-	-	10,500	-	-	352,651	-	-
TOTAL REVENUE FROM FEDERAL SOURCES			416,401	-	-	735,176	-	-	323,256	-	-	627,979	-	-
LOCAL and OTHER REVENUE														
Contributions and Donations			-	-	-	-	-	-	-	-	-	-	-	-
Fundraising			-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement			-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments			-	-	-	-	-	-	-	-	-	-	-	-
Interest Income			-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)			-	-	-	-	-	-	-	-	-	-	-	-
Text Book			-	-	-	-	-	-	-	-	-	-	-	-
OTHER			5,250	-	-	10,500	-	-	10,500	-	-	8,750	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			5,250	-	-	10,500	-	-	10,500	-	-	8,750	-	-
TOTAL REVENUE			2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-

BUFFALO UNITED CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-	-

Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

Avg. No. of
Positions

Executive Management	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	1.00	34,676	-	-	34,676	-	-	34,676	-	-	34,691	-
Deans, Directors & Coordinators	5.00	118,727	-	-	123,017	-	-	123,017	-	-	121,587	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	2.00	29,965	-	-	35,349	-	-	36,341	-	-	32,374	-
TOTAL ADMINISTRATIVE STAFF	8.00	-	-	-	193,042	-	-	194,034	-	-	188,652	-

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	27.00	382,503	-	-	383,747	-	-	383,747	-	-	383,332	-
Teachers - SPED	10.75	134,531	-	-	134,531	-	-	134,531	-	-	134,531	-
Substitute Teachers	-	9,225	-	-	18,450	-	-	18,450	-	-	15,375	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	14.38	271,911	-	-	286,347	-	-	286,347	-	-	281,537	-
Aides	6.98	47,361	-	-	106,720	-	-	111,386	-	-	81,381	-
Therapists & Counselors	2.00	38,505	-	-	58,823	-	-	58,823	-	-	52,051	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	61.10	-	-	-	988,618	-	-	993,284	-	-	948,207	-

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse	1.00	40,141	-	-	50,064	-	-	50,064	-	-	46,754	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	1.00	2,637	-	-	7,647	-	-	8,570	-	-	4,878	-
TOTAL NON-INSTRUCTIONAL	2.00	-	-	-	57,711	-	-	58,634	-	-	51,632	-

SUBTOTAL PERSONNEL SERVICE COSTS

	71.10	-	-	-	1,239,371	-	-	1,245,952	-	-	1,188,491	-
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PAYROLL TAXES AND BENEFITS

Payroll Taxes		83,636	-	-	86,601	-	-	87,148	-	-	84,963	-
Fringe / Employee Benefits		223,453	-	-	252,139	-	-	252,159	-	-	242,554	-
Retirement / Pension		24,184	-	-	25,041	-	-	25,199	-	-	24,568	-
TOTAL PAYROLL TAXES AND BENEFITS		-	-	-	363,781	-	-	364,506	-	-	352,085	-

TOTAL PERSONNEL SERVICE COSTS

	71.10	-	-	-	1,603,152	-	-	1,610,458	-	-	1,540,576	-
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CONTRACTED SERVICES

Accounting / Audit		19,513	-	-	19,508	-	-	34,326	-	-	35,135	-
Legal		3,561	-	-	3,561	-	-	3,561	-	-	3,567	-
Management Company Fee		-	-	-	-	-	-	-	-	-	-	-
Nurse Services		4,406	-	-	8,813	-	-	8,813	-	-	7,344	-
Food Service / School Lunch		-	-	-	-	-	-	-	-	-	-	-
Payroll Services		-	-	-	-	-	-	-	-	-	-	-
Special Ed Services		37,989	-	-	67,046	-	-	67,895	-	-	58,371	-
Titlement Services (i.e. Title I)		2,038	-	-	4,076	-	-	4,076	-	-	3,397	-
Other Purchased / Professional / Consulting		172,331	-	-	251,777	-	-	276,618	-	-	254,150	-
TOTAL CONTRACTED SERVICES		-	-	-	354,781	-	-	395,289	-	-	361,964	-

BUFFALO UNITED CHARTER SCHOOL													
Budget / Operating Plan													
2022-23													
Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-	-
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS													
Board Expenses		12,500		-	12,500		-	12,500		-	12,500		-
Classroom / Teaching Supplies & Materials		23,269		-	44,496		-	44,448		-	37,244		-
Special Ed Supplies & Materials		357		-	714		-	714		-	595		-
Textbooks / Workbooks		77,780		-	44,739		-	38,220		-	31,849		-
Supplies & Materials other		23,363		-	45,129		-	45,129		-	37,870		-
Equipment / Furniture		36,079		-	58,100		-	58,100		-	50,785		-
Telephone		625		-	625		-	625		-	626		-
Technology		49,900		-	53,088		-	53,088		-	52,093		-
Student Testing & Assessment		3,119		-	6,238		-	6,238		-	5,198		-
Field Trips		3,225		-	6,450		-	6,450		-	5,375		-
Transportation (student)		7,251		-	14,502		-	14,502		-	12,080		-
Student Services - other		1,374		-	2,703		-	2,703		-	2,258		-
Office Expense		8,050		-	12,609		-	13,437		-	12,079		-
Staff Development		39,733		-	49,076		-	89,280		-	92,429		-
Staff Recruitment		39,468		-	39,495		-	93,577		-	102,507		-
Student Recruitment / Marketing		62,241		-	41,434		-	85,171		-	116,443		-
School Meals / Lunch		81,322		-	154,999		-	154,999		-	130,450		-
Travel (Staff)		1,648		-	1,991		-	1,991		-	1,879		-
Fundraising		-		-	-		-	-		-	-		-
Other		-		-	-		-	-		-	-		-
TOTAL SCHOOL OPERATIONS	-	471,304	-	-	588,888	-	-	721,172	-	-	704,260	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		8,876		-	8,876		-	8,876		-	8,891		-
Janitorial		43,383		-	46,782		-	46,782		-	45,712		-
Building and Land Rent / Lease / Facility Finance Interest		210,283.00		-	210,283		-	210,283		-	210,620		-
Repairs & Maintenance		29,310		-	33,902		-	45,073		-	36,204		-
Equipment / Furniture		6,392		-	6,392		-	6,392		-	6,403		-
Security		9,666		-	18,240		-	18,240		-	15,384		-
Utilities		20,110		-	20,924		-	23,392		-	18,825		-
TOTAL FACILITY OPERATION & MAINTENANCE	-	328,020	-	-	345,399	-	-	359,038	-	-	342,039	-	-
DEPRECIATION & AMORTIZATION													
COVID-19 / CONTINGENCY				-			-			-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	-
NET INCOME	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-

BUFFALO UNITED CHARTER SCHOOL													
Budget / Operating Plan													
2022-23													
	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	
Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-	
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*													
Number of Districts:	-	1	-	-	1	-	-	1	-	-	1	-	-
BUFFALO CITY SD	-	681	-	-	681	-	-	681	-	-	681	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	681	-	-	681	-	-	681	-	-	681	-	-
REVENUE PER PUPIL	-	4,056	-	-	4,615	-	-	4,010	-	-	4,428	-	-
EXPENSES PER PUPIL	-	3,643	-	-	4,247	-	-	4,532	-	-	4,330	-	-

BUFFALO UNITED CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2022-23						
Total Revenue	11,651,462	11,651,462	-	11,651,462	11,651,462	
Total Expenses	11,407,633	11,407,633	-	(11,407,633)	(11,407,633)	
Net Income	243,829	243,829	-	243,829	243,829	
Actual Student Enrollment						
Total Year			VARIANCE			
Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	Budget	
REVENUE						
REVENUES FROM STATE SOURCES						
Per Pupil Revenue	2022-23 Per Pupil Rate					
BUFFALO CITY SD	13,416	9,136,296	9,136,296	-	9,136,296	9,136,296
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)		-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,416	9,136,296	9,136,296	-	9,136,296	9,136,296
Special Education Revenue		363,651	363,651	-	363,651	363,651
Grants						
Stimulus		-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-
Other		-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-
Other		13,703	13,703	-	13,703	13,703
TOTAL REVENUE FROM STATE SOURCES		9,513,650	9,513,650	-	9,513,650	9,513,650
REVENUE FROM FEDERAL FUNDING						
IDEA Special Needs		97,236	97,236	-	97,236	97,236
Title I		389,702	389,702	-	389,702	389,702
Title Funding - Other		88,283	88,283	-	88,283	88,283
School Food Service (Free Lunch)		529,644	529,644	-	529,644	529,644
Grants						
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-
Other		-	-	-	-	-
Other		997,947	997,947	-	997,947	997,947
TOTAL REVENUE FROM FEDERAL SOURCES		2,102,812	2,102,812	-	2,102,812	2,102,812
LOCAL and OTHER REVENUE						
Contributions and Donations		-	-	-	-	-
Fundraising		-	-	-	-	-
Erate Reimbursement		-	-	-	-	-
Earnings on Investments		-	-	-	-	-
Interest Income		-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-
Text Book		-	-	-	-	-
OTHER		35,000	35,000	-	35,000	35,000
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		35,000	35,000	-	35,000	35,000
TOTAL REVENUE		11,651,462	11,651,462	-	11,651,462	11,651,462

		BUFFALO UNITED CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2022-23		
		11,651,462	11,651,462	-	11,651,462	11,651,462	
		11,407,633	11,407,633	-	(11,407,633)	(11,407,633)	
Total Revenue		11,651,462	11,651,462	-	11,651,462	11,651,462	
Total Expenses		11,407,633	11,407,633	-	(11,407,633)	(11,407,633)	
Net Income		243,829	243,829	-	243,829	243,829	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management	-	-	-	-	-	-	
Instructional Management	1.00	138,719	138,719	-	(138,719)	(138,719)	
Deans, Directors & Coordinators	5.00	486,348	486,348	-	(486,348)	(486,348)	
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	2.00	134,029	134,029	-	(134,029)	(134,029)	
TOTAL ADMINISTRATIVE STAFF	8.00	759,096	759,096	-	(759,096)	(759,096)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	27.00	1,533,329	1,533,329	-	(1,533,329)	(1,533,329)	
Teachers - SPED	10.75	538,124	538,124	-	(538,124)	(538,124)	
Substitute Teachers	-	61,500	61,500	-	(61,500)	(61,500)	
Teaching Assistants	-	-	-	-	-	-	
Specialty Teachers	14.38	1,126,142	1,126,142	-	(1,126,142)	(1,126,142)	
Aides	6.98	346,848	346,848	-	(346,848)	(346,848)	
Therapists & Counselors	2.00	208,202	208,202	-	(208,202)	(208,202)	
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	61.10	3,814,145	3,814,145	-	(3,814,145)	(3,814,145)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.00	187,023	187,023	-	(187,023)	(187,023)	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	1.00	23,732	23,732	-	(23,732)	(23,732)	
TOTAL NON-INSTRUCTIONAL	2.00	210,755	210,755	-	(210,755)	(210,755)	
SUBTOTAL PERSONNEL SERVICE COSTS	71.10	4,783,996	4,783,996	-	(4,783,996)	(4,783,996)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		342,348	342,348	-	(342,348)	(342,348)	
Fringe / Employee Benefits		970,305	970,305	-	(970,305)	(970,305)	
Retirement / Pension		98,992	98,992	-	(98,992)	(98,992)	
TOTAL PAYROLL TAXES AND BENEFITS		1,411,645	1,411,645	-	(1,411,645)	(1,411,645)	
TOTAL PERSONNEL SERVICE COSTS	71.10	6,195,641	6,195,641	-	(6,195,641)	(6,195,641)	
CONTRACTED SERVICES							
Accounting / Audit		108,482	108,482	-	(108,482)	(108,482)	
Legal		14,250	14,250	-	(14,250)	(14,250)	
Management Company Fee		-	-	-	-	-	
Nurse Services		29,376	29,376	-	(29,376)	(29,376)	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	-	-	
Special Ed Services		231,301	231,301	-	(231,301)	(231,301)	
Titlement Services (i.e. Title I)		13,587	13,587	-	(13,587)	(13,587)	
Other Purchased / Professional / Consulting		954,876	954,876	-	(954,876)	(954,876)	
TOTAL CONTRACTED SERVICES		1,351,872	1,351,872	-	(1,351,872)	(1,351,872)	

BUFFALO UNITED CHARTER SCHOOL					
Budget / Operating Plan					
2022-23					
	11,651,462	11,651,462	-	11,651,462	11,651,462
Total Revenue					
Total Expenses	11,407,633	11,407,633	-	(11,407,633)	(11,407,633)
Net Income	243,829	243,829	-	243,829	243,829
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
SCHOOL OPERATIONS					
Board Expenses	50,000	50,000	-	(50,000)	(50,000)
Classroom / Teaching Supplies & Materials	149,457	149,457	-	(149,457)	(149,457)
Special Ed Supplies & Materials	2,380	2,380	-	(2,380)	(2,380)
Textbooks / Workbooks	192,588	192,588	-	(192,588)	(192,588)
Supplies & Materials other	151,491	151,491	-	(151,491)	(151,491)
Equipment / Furniture	203,064	203,064	-	(203,064)	(203,064)
Telephone	2,501	2,501	-	(2,501)	(2,501)
Technology	208,169	208,169	-	(208,169)	(208,169)
Student Testing & Assessment	20,793	20,793	-	(20,793)	(20,793)
Field Trips	21,500	21,500	-	(21,500)	(21,500)
Transportation (student)	48,335	48,335	-	(48,335)	(48,335)
Student Services - other	9,038	9,038	-	(9,038)	(9,038)
Office Expense	46,175	46,175	-	(46,175)	(46,175)
Staff Development	270,518	270,518	-	(270,518)	(270,518)
Staff Recruitment	275,047	275,047	-	(275,047)	(275,047)
Student Recruitment / Marketing	305,289	305,289	-	(305,289)	(305,289)
School Meals / Lunch	521,770	521,770	-	(521,770)	(521,770)
Travel (Staff)	7,509	7,509	-	(7,509)	(7,509)
Fundraising	-	-	-	-	-
Other	-	-	-	-	-
TOTAL SCHOOL OPERATIONS	2,485,624	2,485,624	-	(2,485,624)	(2,485,624)
FACILITY OPERATION & MAINTENANCE					
Insurance	35,519	35,519	-	(35,519)	(35,519)
Janitorial	182,659	182,659	-	(182,659)	(182,659)
Building and Land Rent / Lease / Facility Finance Interest	841,469	841,469	-	(841,469)	(841,469)
Repairs & Maintenance	144,489	144,489	-	(144,489)	(144,489)
Equipment / Furniture	25,579	25,579	-	(25,579)	(25,579)
Security	61,530	61,530	-	(61,530)	(61,530)
Utilities	83,251	83,251	-	(83,251)	(83,251)
TOTAL FACILITY OPERATION & MAINTENANCE	1,374,496	1,374,496	-	(1,374,496)	(1,374,496)
DEPRECIATION & AMORTIZATION	-	-	-	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-
TOTAL EXPENSES	11,407,633	11,407,633	-	(11,407,633)	(11,407,633)
NET INCOME	243,829	243,829	-	243,829	243,829

DESCRIPTION OF ASSUMPTIONS

BUFFALO UNITED CHARTER SCHOOL														
Budget / Operating Plan														
2022-23														
	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-	11,651,462
Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-	-	11,651,462
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-	-	11,407,633
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-	243,829
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-	-	-
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			Original Budget
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES <i>{enter descriptions below}</i>														
Example - Add Back Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES <i>{enter descriptions below}</i>														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES <i>{enter descriptions below}</i>														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-	-	243,829
Beginning Cash Balance	-	-	-	-	281,711	-	-	532,447	-	-	177,526	-	-	-
ENDING CASH BALANCE	-	281,711	-	-	532,447	-	-	177,526	-	-	243,829	-	-	243,829

		BUFFALO UNITED CHARTER SCHOOL				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan		2022-23		
Total Revenue		11,651,462	-	11,651,462	11,651,462	
Total Expenses		11,407,633	-	(11,407,633)	(11,407,633)	
Net Income		243,829	-	243,829	243,829	
Actual Student Enrollment						
		Total Year		VARIANCE		
		Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
CASH FLOW ADJUSTMENTS						
OPERATING ACTIVITIES <i>{enter descriptions below }</i>						
Example - Add Back Depreciation		-	-	-	-	
Other		-	-	-	-	
Total Operating Activities		-	-	-	-	
INVESTMENT ACTIVITIES <i>{enter descriptions below }</i>						
Example - Subtract Property and Equipment Expenditures		-	-	-	-	
Other		-	-	-	-	
Total Investment Activities		-	-	-	-	
FINANCING ACTIVITIES <i>{enter descriptions below }</i>						
Example - Add Expected Proceeds from a Loan or Line of Credit		-	-	-	-	
Other		-	-	-	-	
Total Financing Activities		-	-	-	-	
Total Cash Flow Adjustments		-	-	-	-	
NET INCOME		243,829	-	243,829	243,829	
Beginning Cash Balance		-	-	-	-	
ENDING CASH BALANCE		243,829	-	243,829	243,829	

**BUFFALO UNITED CHARTER SCHOOL
BALANCE SHEET
2022-23**

	Prior Year	Q1	Q2	Q3	Q4
	2021-22	As of 9/30	As of 12/31	As of 3/31	As of 6/30
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	-	-	-	-	-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	-	-	-	-	-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	-	-	-	-	-
<u>OTHER ASSETS</u>	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	-	-	-	-	-
Accrued payroll and benefits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

BUFFALO UNITED CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

REVENUE		2022-23											
REVENUES FROM STATE SOURCES		Per Pupil Rate											
Per Pupil Revenue		Per Pupil Rate											
BUFFALO CITY SD	13,416		2,284,074	-		2,284,074	-		2,284,074	-		2,284,074	-
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
ALL OTHER School Districts: (Count = 0)													
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,416		2,284,074	-		2,284,074	-		2,284,074	-		2,284,074	-
Special Education Revenue			54,548	-		109,095	-		109,095	-		90,913	-
Grants													
Stimulus													
DYCD (Department of Youth and Community Development)													
Other													
NYC DoE Rental Assistance													
Other			2,055	-		4,111	-		4,111	-		3,426	-
TOTAL REVENUE FROM STATE SOURCES			2,340,677	-		2,397,280	-		2,397,280	-		2,378,413	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs			14,585	-		29,171	-		29,171	-		24,309	-
Title I			94,038	-		99,119	-		99,119	-		97,426	-
Title Funding - Other			16,733	-		24,795	-		25,573	-		21,182	-
School Food Service (Free Lunch)			79,447	-		158,893	-		158,893	-		132,411	-
Grants													
Charter School Program (CSP) Planning & Implementation													
Other													
Other			211,598	-		423,198	-		10,500	-		352,651	-
TOTAL REVENUE FROM FEDERAL SOURCES			416,401	-		735,176	-		323,256	-		627,979	-
LOCAL and OTHER REVENUE													
Contributions and Donations													
Fundraising													
Erate Reimbursement													
Earnings on Investments													
Interest Income													
Food Service (Income from meals)													
Text Book													
OTHER			5,250	-		10,500	-		10,500	-		8,750	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			5,250	-		10,500	-		10,500	-		8,750	-
TOTAL REVENUE			2,762,328	-		3,142,956	-		2,731,036	-		3,015,142	-

BUFFALO UNITED CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

EXPENSES	Quarter 0 No. of Positions	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	34,676	-	34,676	-	34,676	-	34,676	-	34,691	-	34,691	-
Deans, Directors & Coordinators	-	118,727	-	123,017	-	123,017	-	123,017	-	121,587	-	121,587	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	29,965	-	35,349	-	36,341	-	32,374	-	32,374	-	32,374	-
TOTAL ADMINISTRATIVE STAFF	-	-	183,368	-	-	193,042	-	-	194,034	-	-	188,652	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	382,503	-	383,747	-	383,747	-	383,747	-	383,332	-	383,332	-
Teachers - SPED	-	134,531	-	134,531	-	134,531	-	134,531	-	134,531	-	134,531	-
Substitute Teachers	-	9,225	-	18,450	-	18,450	-	18,450	-	15,375	-	15,375	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	271,911	-	286,347	-	286,347	-	286,347	-	281,537	-	281,537	-
Aides	-	47,361	-	106,720	-	111,386	-	111,386	-	81,381	-	81,381	-
Therapists & Counselors	-	38,505	-	58,823	-	58,823	-	58,823	-	52,051	-	52,051	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	884,036	-	-	988,618	-	-	993,284	-	-	948,207	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	40,141	-	50,064	-	50,064	-	50,064	-	46,754	-	46,754	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2,637	-	7,647	-	8,570	-	4,878	-	4,878	-	4,878	-
TOTAL NON-INSTRUCTIONAL	-	-	42,778	-	-	57,711	-	-	58,634	-	-	51,632	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	1,110,182	-	-	1,239,371	-	-	1,245,952	-	-	1,188,491	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	83,636	-	86,601	-	87,148	-	84,963	-	84,963	-	84,963	-
Fringe / Employee Benefits	-	223,453	-	252,139	-	252,159	-	242,554	-	242,554	-	242,554	-
Retirement / Pension	-	24,184	-	25,041	-	25,199	-	24,568	-	24,568	-	24,568	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	331,273	-	-	363,781	-	-	364,506	-	-	352,085	-
TOTAL PERSONNEL SERVICE COSTS	-	-	1,441,455	-	-	1,603,152	-	-	1,610,458	-	-	1,540,576	-
CONTRACTED SERVICES													
Accounting / Audit	-	19,513	-	19,508	-	34,326	-	35,135	-	35,135	-	35,135	-
Legal	-	3,561	-	3,561	-	3,561	-	3,567	-	3,567	-	3,567	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	4,406	-	8,813	-	8,813	-	7,344	-	7,344	-	7,344	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	37,989	-	67,046	-	67,895	-	58,371	-	58,371	-	58,371	-
Titlement Services (i.e. Title I)	-	2,038	-	4,076	-	4,076	-	3,397	-	3,397	-	3,397	-
Other Purchased / Professional / Consulting	-	172,331	-	251,777	-	276,618	-	254,150	-	254,150	-	254,150	-
TOTAL CONTRACTED SERVICES	-	-	239,838	-	-	354,781	-	-	395,289	-	-	361,964	-

BUFFALO UNITED CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
	SCHOOL OPERATIONS											
Board Expenses		12,500	-		12,500	-		12,500	-		12,500	-
Classroom / Teaching Supplies & Materials		23,269	-		44,496	-		44,448	-		37,244	-
Special Ed Supplies & Materials		357	-		714	-		714	-		595	-
Textbooks / Workbooks		77,780	-		44,739	-		38,220	-		31,849	-
Supplies & Materials other		23,363	-		45,129	-		45,129	-		37,870	-
Equipment / Furniture		36,079	-		58,100	-		58,100	-		50,785	-
Telephone		625	-		625	-		625	-		626	-
Technology		49,900	-		53,088	-		53,088	-		52,093	-
Student Testing & Assessment		3,119	-		6,238	-		6,238	-		5,198	-
Field Trips		3,225	-		6,450	-		6,450	-		5,375	-
Transportation (student)		7,251	-		14,502	-		14,502	-		12,080	-
Student Services - other		1,374	-		2,703	-		2,703	-		2,258	-
Office Expense		8,050	-		12,609	-		13,437	-		12,079	-
Staff Development		39,733	-		49,076	-		89,280	-		92,429	-
Staff Recruitment		39,468	-		39,495	-		93,577	-		102,507	-
Student Recruitment / Marketing		62,241	-		41,434	-		85,171	-		116,443	-
School Meals / Lunch		81,322	-		154,999	-		154,999	-		130,450	-
Travel (Staff)		1,648	-		1,991	-		1,991	-		1,879	-
Fundraising		-	-		-	-		-	-		-	-
Other		-	-		-	-		-	-		-	-
TOTAL SCHOOL OPERATIONS	-	471,304	-	-	588,888	-	-	721,172	-	-	704,260	-
FACILITY OPERATION & MAINTENANCE												
Insurance		8,876	-		8,876	-		8,876	-		8,891	-
Janitorial		43,383	-		46,782	-		46,782	-		45,712	-
Building and Land Rent / Lease / Facility Finance Interest		210,283	-		210,283	-		210,283	-		210,620	-
Repairs & Maintenance		29,310	-		33,902	-		45,073	-		36,204	-
Equipment / Furniture		6,392	-		6,392	-		6,392	-		6,403	-
Security		9,666	-		18,240	-		18,240	-		15,384	-
Utilities		20,110	-		20,924	-		23,392	-		18,825	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	328,020	-	-	345,399	-	-	359,038	-	-	342,039	-
DEPRECIATION & AMORTIZATION		-	-		-	-		-	-		-	-
COVID-19 / CONTINGENCY		-	-		-	-		-	-		-	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-
NET INCOME	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-

BUFFALO UNITED CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	2,762,328	-	-	3,142,956	-	-	2,731,036	-	-	3,015,142	-
Total Expenses	-	2,480,617	-	-	2,892,220	-	-	3,085,957	-	-	2,948,839	-
Net Income	-	281,711	-	-	250,736	-	-	(354,921)	-	-	66,303	-
Actual Student Enrollment	-	681	-	-	681	-	-	681	-	-	681	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

ENROLLMENT - *School Districts Are Linked To Above Entries*												
BUFFALO CITY SD	-	681	-	-	681	-	-	681	-	-	681	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	<u>681</u>	-	-	<u>681</u>	-	-	<u>681</u>	-	-	<u>681</u>	-
REVENUE PER PUPIL	-	<u>4,056</u>	-	-	<u>4,615</u>	-	-	<u>4,010</u>	-	-	<u>4,428</u>	-
EXPENSES PER PUPIL	-	<u>3,643</u>	-	-	<u>4,247</u>	-	-	<u>4,532</u>	-	-	<u>4,330</u>	-

BUFFALO UNITED CHARTER SCHOOL
Budget / Operating Plan

2022-23

Total Revenue	-	-	-	11,651,462	(11,651,462)	-	-	11,651,462	(11,651,462)	-	-
Total Expenses	-	-	-	11,407,633	11,407,633	-	-	11,407,633	11,407,633	-	-
Net Income	-	-	-	243,829	(243,829)	-	-	243,829	(243,829)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

***NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

	2022-23 Per Pupil Rate	Current Budget (Current Quarter)		Actual vs. Current Budget		Actual vs. Original Budget		Actual vs. Original Budget		PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
		Actual	Current Budget - TY	Current Budget - TY	Actual Budget TY	Original Budget - TY	Original Budget - TY	Original Budget - TY	Actual Budget TY		
REVENUE											
REVENUES FROM STATE SOURCES											
Per Pupil Revenue	13,416										
BUFFALO CITY SD		-	-	9,136,296	(9,136,296)	-	-	9,136,296	(9,136,296)	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)		-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,416	-	-	9,136,296	(9,136,296)	-	-	9,136,296	(9,136,296)	-	-
Special Education Revenue		-	-	363,651	(363,651)	-	-	363,651	(363,651)	-	-
Grants											
Stimulus		-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-
Other		-	-	13,703	(13,703)	-	-	13,703	(13,703)	-	-
TOTAL REVENUE FROM STATE SOURCES		-	-	9,513,650	(9,513,650)	-	-	9,513,650	(9,513,650)	-	-
REVENUE FROM FEDERAL FUNDING											
IDEA Special Needs		-	-	97,236	(97,236)	-	-	97,236	(97,236)	-	-
Title I		-	-	389,702	(389,702)	-	-	389,702	(389,702)	-	-
Title Funding - Other		-	-	88,283	(88,283)	-	-	88,283	(88,283)	-	-
School Food Service (Free Lunch)		-	-	529,644	(529,644)	-	-	529,644	(529,644)	-	-
Grants											
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Other		-	-	997,947	(997,947)	-	-	997,947	(997,947)	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	2,102,812	(2,102,812)	-	-	2,102,812	(2,102,812)	-	-
LOCAL and OTHER REVENUE											
Contributions and Donations		-	-	-	-	-	-	-	-	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	-	-	-	-	-	-	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-
OTHER		-	-	35,000	(35,000)	-	-	35,000	(35,000)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	-	35,000	(35,000)	-	-	35,000	(35,000)	-	-
TOTAL REVENUE		-	-	11,651,462	(11,651,462)	-	-	11,651,462	(11,651,462)	-	-

BUFFALO UNITED CHARTER SCHOOL
Budget / Operating Plan

2022-23

Total Revenue	-	-	-	11,651,462	(11,651,462)	-	-	11,651,462	(11,651,462)	-	-
Total Expenses	-	-	-	11,407,633	11,407,633	-	-	11,407,633	11,407,633	-	-
Net Income	-	-	-	243,829	(243,829)	-	-	243,829	(243,829)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
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EXPENSES	Quarter 0 No. of Positions	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
ADMINISTRATIVE STAFF PERSONNEL COSTS												
Executive Management	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	-	-	138,719	138,719	-	-	138,719	138,719	-	-	-
Deans, Directors & Coordinators	-	-	-	486,348	486,348	-	-	486,348	486,348	-	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	134,029	134,029	-	-	134,029	134,029	-	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	759,096	759,096	-	-	759,096	759,096	-	-	-
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	-	-	1,533,329	1,533,329	-	-	1,533,329	1,533,329	-	-	-
Teachers - SPED	-	-	-	538,124	538,124	-	-	538,124	538,124	-	-	-
Substitute Teachers	-	-	-	61,500	61,500	-	-	61,500	61,500	-	-	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	-	-	1,126,142	1,126,142	-	-	1,126,142	1,126,142	-	-	-
Aides	-	-	-	346,848	346,848	-	-	346,848	346,848	-	-	-
Therapists & Counselors	-	-	-	208,202	208,202	-	-	208,202	208,202	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	3,814,145	3,814,145	-	-	3,814,145	3,814,145	-	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	-	-	187,023	187,023	-	-	187,023	187,023	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	23,732	23,732	-	-	23,732	23,732	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	210,755	210,755	-	-	210,755	210,755	-	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	4,783,996	4,783,996	-	-	4,783,996	4,783,996	-	-	-
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	-	-	342,348	342,348	-	-	342,348	342,348	-	-	-
Fringe / Employee Benefits	-	-	-	970,305	970,305	-	-	970,305	970,305	-	-	-
Retirement / Pension	-	-	-	98,992	98,992	-	-	98,992	98,992	-	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,411,645	1,411,645	-	-	1,411,645	1,411,645	-	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	6,195,641	6,195,641	-	-	6,195,641	6,195,641	-	-	-
CONTRACTED SERVICES												
Accounting / Audit	-	-	-	108,482	108,482	-	-	108,482	108,482	-	-	-
Legal	-	-	-	14,250	14,250	-	-	14,250	14,250	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	29,376	29,376	-	-	29,376	29,376	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	231,301	231,301	-	-	231,301	231,301	-	-	-
Titlement Services (i.e. Title I)	-	-	-	13,587	13,587	-	-	13,587	13,587	-	-	-
Other Purchased / Professional / Consulting	-	-	-	954,876	954,876	-	-	954,876	954,876	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-	1,351,872	1,351,872	-	-	1,351,872	1,351,872	-	-	-

BUFFALO UNITED CHARTER SCHOOL
Budget / Operating Plan

2022-23

Total Revenue	-	-	-	11,651,462	(11,651,462)	-	-	11,651,462	(11,651,462)	-	-
Total Expenses	-	-	-	11,407,633	11,407,633	-	-	11,407,633	11,407,633	-	-
Net Income	-	-	-	243,829	(243,829)	-	-	243,829	(243,829)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
SCHOOL OPERATIONS											
Board Expenses	-	-	-	50,000	50,000	-	-	50,000	50,000	-	-
Classroom / Teaching Supplies & Materials	-	-	-	149,457	149,457	-	-	149,457	149,457	-	-
Special Ed Supplies & Materials	-	-	-	2,380	2,380	-	-	2,380	2,380	-	-
Textbooks / Workbooks	-	-	-	192,588	192,588	-	-	192,588	192,588	-	-
Supplies & Materials other	-	-	-	151,491	151,491	-	-	151,491	151,491	-	-
Equipment / Furniture	-	-	-	203,064	203,064	-	-	203,064	203,064	-	-
Telephone	-	-	-	2,501	2,501	-	-	2,501	2,501	-	-
Technology	-	-	-	208,169	208,169	-	-	208,169	208,169	-	-
Student Testing & Assessment	-	-	-	20,793	20,793	-	-	20,793	20,793	-	-
Field Trips	-	-	-	21,500	21,500	-	-	21,500	21,500	-	-
Transportation (student)	-	-	-	48,335	48,335	-	-	48,335	48,335	-	-
Student Services - other	-	-	-	9,038	9,038	-	-	9,038	9,038	-	-
Office Expense	-	-	-	46,175	46,175	-	-	46,175	46,175	-	-
Staff Development	-	-	-	270,518	270,518	-	-	270,518	270,518	-	-
Staff Recruitment	-	-	-	275,047	275,047	-	-	275,047	275,047	-	-
Student Recruitment / Marketing	-	-	-	305,289	305,289	-	-	305,289	305,289	-	-
School Meals / Lunch	-	-	-	521,770	521,770	-	-	521,770	521,770	-	-
Travel (Staff)	-	-	-	7,509	7,509	-	-	7,509	7,509	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	2,485,624	2,485,624	-	-	2,485,624	2,485,624	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	35,519	35,519	-	-	35,519	35,519	-	-
Janitorial	-	-	-	182,659	182,659	-	-	182,659	182,659	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	841,469	841,469	-	-	841,469	841,469	-	-
Repairs & Maintenance	-	-	-	144,489	144,489	-	-	144,489	144,489	-	-
Equipment / Furniture	-	-	-	25,579	25,579	-	-	25,579	25,579	-	-
Security	-	-	-	61,530	61,530	-	-	61,530	61,530	-	-
Utilities	-	-	-	83,251	83,251	-	-	83,251	83,251	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	1,374,496	1,374,496	-	-	1,374,496	1,374,496	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	11,407,633	11,407,633	-	-	11,407,633	11,407,633	-	-
NET INCOME	-	-	-	243,829	(243,829)	-	-	243,829	(243,829)	-	-

**BUFFALO UNITED CHARTER SCHOOL
Budget / Operating Plan**

	2022-23										
Total Revenue	-	-	-	11,651,462	(11,651,462)	-	-	11,651,462	(11,651,462)	-	-
Total Expenses	-	-	-	11,407,633	11,407,633	-	-	11,407,633	11,407,633	-	-
Net Income	-	-	-	243,829	(243,829)	-	-	243,829	(243,829)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

	TOTALS AND VARIANCE ANALYSIS										
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed		Current Budget	Actual vs. Current	Actual Current	Actual vs. Current	Original Budget	Actual vs. Original	Actual Original	Actual vs. Original	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
	Actual	(Current Quarter)	Budget	Budget - TY	Current Budget TY	(Current Quarter)	Original Budget	Original Budget - TY	Budget TY		

ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed										
BUFFALO CITY SD	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
ALL OTHER School Districts: (Count = 0)	-	-	-			-	-			-	-
TOTAL ENROLLMENT	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
REVENUE PER PUPIL											
EXPENSES PER PUPIL											



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools
BUFFALO UNITED CHARTER SCHOOL
2022-23

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**

SUNY Charter Schools Institute
2022-23 Budget Narrative

Education Corporation Name: Buffalo United

Fiscal Contact:

Date: 6/27/2022

Name Michael Nagy

Email mnagy@nhaschools.com

Budget Period: FY 2022-2023

1. What steps has the education corporation taken to ensure it has enacted a conservative budget?

The budget was developed assuming that per pupil state funding will remain flat for the school. In addition, there is an additional layer of protection for the school due to the nature of the Services Agreement between the school and National Heritage Academies (NHA). The school partners with NHA to operate the school's operational and academic program. With this arrangement, in return for all of the school's revenue NHA will operate the program that complies with all state and federal laws and is aligned with the Charter Agreement the school has with the authorizer. NHA pays for all of the costs associated with operating the school including all labor, supplies and materials, and facility costs. If the revenue that the school receives and passes along to NHA is not enough to cover the costs of the program, NHA is still obligated to continue to operate the program based on the Board's expectations and approved budgets. If revenues are not enough to cover the cost of the program, NHA will make a financial contribution to the school as a separate revenue source. This is a contribution to the school, and not a loan. Due to this arrangement, there is an expectation that we will not be cutting direct school costs should revenue estimates fall short of budget.

2. How much of the education corporation's ESSER funds have been spent to date? How much does the education corporation plan to spend in the 2022-23 school year?

Buffalo United has spent approximately \$890,902.60 of all ESSER funds prior to the fiscal year closing. The school plans to spend approximately \$674,215.08 in ESSER funds in the 22-23 school year.

3. How has the education corporation ensures sustainability of any programming enacted through the use of ESSER funding once the ESSER funding period ends?

The LEA will consider moving necessary interventions and supports to other COVID grants and or federal grant funding sources based on data analysis, stakeholder input and available funding.

Brooklyn Excelsior Charter School



**2021-22 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2022

By: Brooklyn Excelsior Charter School

Board of Trustees

856 Quincy Street

Brooklyn, NY 11221

718-246-5681

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

National Heritage Academies prepared this 2021-22 Accountability Progress Report on behalf of the charter school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)
Rudyard Ceres	President	n/a
Lucien Perry	Vice President	Human Resources & Training
Andra Wishom	Treasurer	n/a
Carol Schulhof	Secretary	Student Curriculum, Performance & Assessment
Etta Waddell	Trustee	Human Resources & Training
Jennifer Wilkins	Trustee	Human Resources & Training

Sally Girouard has served as the principal since August 2019.

SCHOOL OVERVIEW

Brooklyn Excelsior Charter School (BECS or Brooklyn Excelsior) is committed to providing a high-quality education to all its students. We believe that all students can achieve success. We have designed an educational program that is intended to ensure that all students are prepared to enter a rigorous high school programming. The ultimate goal is to keep students on the college-readiness trajectory established through the school's K-8 educational program.

The school will maintain its focus on four key design elements as it pursues its mission: "Working in partnership with parents and the community, Brooklyn Excelsior will offer a challenging character-based education by providing a strong curriculum and an atmosphere of high expectations." We started in 2003 by serving 206 students in grades K-4, and we have added one grade level each year. In the 2020-21 school year, we served 704 students in grades K-8, of whom 86.8 percent qualify for free or reduced-price lunch.

These four key design elements are (1) Academic Excellence, (2) Student Responsibility, (3) Character Development, and (4) Parental Partnerships.

- **Academic Excellence:** A quality K-8 education sets the critical foundation for a student's success in high school, college, and beyond. Our goal is to ensure that every student is on a college readiness trajectory as a result of our educational program. With that in mind, the curriculum is designed to meet state standards and equip students with specific skills and knowledge they need to master each content area at each grade level.
- **Student Responsibility:** We strongly believe that children thrive in an environment where they clearly understand what is expected of them, and after putting forth their best effort, they can see and take pride in the results. At Brooklyn Excelsior, students learn that their best effort is vital to their academic success. Our teachers strive to consistently reinforce the importance of students' responsibility for their education and accountability for their actions.
- **Character Development:** We believe that teaching virtues is integral to the development of children and to preparedness for high school and college. For this reason, we have made our character development through a curriculum an essential component of educational programming at Brooklyn Excelsior. We believe that great schools aim to develop both a student's heart and mind, so our character development curriculum builds on the virtues of prudence, justice, temperance, and fortitude. Through this focus, students establish and maintain strong personal character while also developing the qualities necessary to achieve academic success and become good citizens.
- **Parental Partnerships:** Our commitment is to foster strong partnerships with parents, which, in turn, help children be more successful. We believe parents understand the important role they play in ensuring their child's academic success and value being treated as partners.

The past two years have given our school historic challenges as we have faced the COVID-19 pandemic. In response to these challenges, we have innovated, shaping new ideas to ensure students continue to receive a high-quality education. Many of our innovations and tools can continue to have value long after the current problems ease. While the 2021-2022 school year saw a gradual return to a more normal school year, the effects of the pandemic lingered.

As we began the 2021-2022 school year, we updated our practices and procedures to address the changing needs and challenges we were facing because of the pandemic. We also focused on what we learned throughout the 2020-2021 school year. We learned that secondary transmissions are rare in school settings, and which mitigations strategies work best in our school to help reduce the transmission of COVID-19. Data taught us that our in-person learners learned more and had a much

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

greater likelihood of testing proficient. Therefore, the school chose to prioritize in-person learning while remaining prepared to adjust course if the need should arise. In anticipation of possible interruptions to in-person instruction, our management partner, National Heritage Academies (NHA), provided a Chromebook or laptop device to each student. This investment in technology was made to ensure a seamless transition between learning environments if necessary.

Traumatic experiences like COVID-19 can impact learning, behavior, and relationships at school. Research clearly indicates that a traumatic experience in childhood can diminish concentration, memory, and the development of language that children need to be successful at school. The COVID-19 pandemic is not only affecting children's physical health and academic experience but also taking a deep emotional toll. We believe children's well-being comes first, and that young people, like adults, learn best when they are happy, safe, calm, and cared for properly.

NHA's Leadership Summit, held during the summer, included general sessions for all school leaders focusing on social and emotional safety and health. There were three additional breakout options: Culturally Relevant Instruction: Focusing on Cultural Awareness of School Leaders. This session focused on developing leaders' awareness and greater understanding of their community to meet the specific needs of their school through Culturally Relevant Instructional practices. Additional breakout sessions included ones titled Emotional Intelligence, Leading in Complex Times, and Behave with Care, as well as Empathic Leadership. Each of these breakout sessions focused on developing our leaders' social and emotional competence to ensure healthy and effective ways of thinking, relating, and problem-solving.

Building leaders are provided with a menu of effective curricular tool and resource options that will help address the social and emotional well-being of students and staff in our schools. These options are evidence-based programs that are in alignment with the CASEL Framework and can be used to meet the needs of their school community.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	52	74	74	87	83	75	74	60	64	-	-	-	-	644
2018-19	60	65	67	73	80	82	77	72	55	-	-	-	-	631
2019-20	66	60	70	81	65	87	85	73	68	-	-	-	-	655
2020-21	72	83	69	71	90	74	86	86	73	-	-	-	-	704
2021-22	70	73	79	53	67	83	73	79	78	-	-	-	-	655

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient in English Language Arts.

BACKGROUND

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessment, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission. Our curriculum is not only aligned to the research, but is also inclusive of all necessary materials for teachers and students.

NHA has spent three years rolling out high quality resources that others have vetted and shared are the best resources we can be using. These resources were adapted to be able to be utilized even in a remote learning setting. While the school prioritized in-person learning during the 2021-2022 school year, students who needed to quarantine or who were home sick were able to remain on task via Google Classroom.

Our ELA curriculum is an NHA-developed balanced literacy approach that relies on reading aloud, shared reading, guided reading, and writing (grades K-5) and writing and literature seminar (grades 6-8). This curriculum is aligned to state standards, reflects Next Generation Learning Standards, and incorporates evidence-based instructional strategies to ensure high-quality literacy instruction and student learning in all classrooms. Our school received new books, unit plans, and lesson plans created by NHA's C&I team to execute Balanced Literacy. Balanced means allocating time to the different components of ELA, including Read Aloud, Shared Reading, Guided Reading, Writing, Independent Reading, and Literature Seminar, and also balancing the teaching approach of I do, we do, you do.

Extensive professional development has been provided to our teachers to support their effective use of curricular tools in the classroom. This professional development addresses content knowledge (understanding the standards), curriculum knowledge (understanding the curriculum), and pedagogical content knowledge (understanding how to teach the content and how students best learn the content). Teachers also receive regular instructional and individual coaching. We will continue to provide our staff with training and support.

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 3rd through 8th grades in spring 2022. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

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).

2021-22 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested ¹				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	51	0	0	0	3	54
4	59	0	0	0	3	62
5	79	0	0	0	1	80
6	68	0	0	0	5	73
7	72	0	0	0	1	73
8	71	0	1	0	0	72
All	400	0	1	0	13	414

RESULTS AND EVALUATION

In 2021-22, 48% of students enrolled in at least their second year achieved proficiency on the New York State ELA exam. This is less than 75%, therefore, this goal was not met. Students in 6th through 8th grade had the greatest performance. Additionally, sixth grade fell only five percentage points short of meeting the goal.

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

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	35%	51	41%	39
4	31%	59	35%	43
5	41%	79	38%	71
6	69%	68	70%	46
7	53%	72	53%	66
8	51%	71	51%	65
All	47%	400	48%	330

Goal 1: Absolute Measure

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.

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

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

In 2021-22, 48% of students enrolled in at least their second year achieved proficiency on the New York State ELA exam. Students in 6th through 8th grade had the greatest performance. At this time, NYSED has not released statewide proficiency results, and therefore this goal is not yet measurable.

2021-22 State English Language Arts Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	35%	51		
4	31%	59		
5	41%	79	Pending release of data	
6	69%	68		
7	53%	72		
8	51%	71		
All	47%	400		

ADDITIONAL EVIDENCE

In 2020-21, the percent of students enrolled in at least their second year achieving proficiency on the New York State ELA exam exceeded the local district. In addition, Brooklyn Excelsior had a higher participation rate than the local district. However, participation was very low and is not an adequate representation of student performance.

2020-21 Percent of Students Tested		
% Tested	Charter School	District
	37%	10%

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 [News Release webpage](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

English Language Arts Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Scoring at or Above Proficiency Compared to District Students					
	2018-19		2020-21		2021-22	
	Charter School	District	Charter School	District	Charter School	District
3	71%	46%	61%	54%	41%	
4	57%	43%	35%	41%	35%	
5	47%	31%	50%	27%	38%	
6	53%	24%	66%	39%	70%	
7	61%	24%	34%	34%	53%	
8	71%	32%	67%	53%	51%	
All	57%	35%	52%	41%	48%	

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.

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

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

INTERNAL EXAM RESULTS

Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3rd through 8th grade students will be equal to or greater than 100%.

In 2021-22, from fall to spring, the median percent progress toward Annual Typical Growth of all students at Brooklyn Excelsior was 174% in reading. Therefore, **this goal was met**, exceeding the target by 74 percentage points. Additionally, this goal was exceeded at every grade level.

End of Year Growth on 2021-22 i-Ready ELA Assessment By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	135%	49
4	190%	57
5	150%	74
6	216%	56
7	265%	67
8	150%	63
All	174%	366

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of all students increased.

Median Percent of Annual Typical Growth (All Students)			
Grades	2020-21	2021-22	(+/-)
All	79%	174%	+95%

Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3rd through 8th 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.

In 2021-22, from fall to spring, the median percent progress toward Annual Typical Growth of students who were two or more grade levels below in the fall was 174% in reading. Therefore, **this goal was met**, exceeding the target by 64 percentage points. Additionally, this goal was exceeded at every grade level, except third grade.

End of Year Growth on 2021-22 i-Ready ELA Assessment By Students who were Two or More Grade Levels below in the Fall

Grades	Median Percent of Annual Typical Growth	Number Tested
3	126%	22
4	209%	16
5	178%	44
6	205%	25
7	265%	45
8	111%	34
All	174%	186

Additionally, this goal was met in 2020-21.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Median Percent Progress of Annual Typical Growth (2+ Grade Levels Below)		
Grades	2020-21	2021-22
All	132%	174%

Measure 3: Each year, the median percent progress to Annual Typical Growth of 3rd through 8th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3rd through 8th grade general education students at the school.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students with disabilities was 175% in reading. Therefore, **this goal was met**, exceeding the target (174%) by 1 percentage points. At the grade level, this goal was met in fifth through eighth grade.

By Students with Disabilities

Grades	SWD		General Education	
	Median Percent of Annual Typical Growth	Number Tested	Median Percent of Annual Typical Growth	Number Tested
3	124%	5	143%	44
4	163%	10	193%	47
5	215%	18	147%	56
6	247%	12	207%	44
7	267%	18	265%	49
8	161%	13	128%	50
All	175%	76	174%	290

The school also showed progress increasing the median percent progress toward annual typical growth of students with disabilities in reading. From 2020-21 to 2021-22, the median percent progress more than doubled.

Median Percent of Annual Typical Growth (SWD)			
Grades	2020-21	2021-22	(+/-)
All	74%	175%	+101%

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score at the mid on-grade level or above scale score for the year-end assessment.

In the Spring of 2021-22, 21% of 3rd through 8th grade students enrolled in at least their second year scored at the mid on-grade level or above scale score for the year-end assessment. This was below the target of 75%, therefore **the goal was not met**. Students in eighth and sixth grade showed the most positive results.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

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

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	30%	50	33%	40
4	22%	58	26%	43
5	12%	75	13%	70
6	31%	67	34%	50
7	17%	69	18%	65
8	11%	65	11%	62
All	20%	384	21%	330

2021-22 i-Ready ELA 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%	366	174%	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%	186	174%	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	174%	76	175%	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 on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	330	21%	No

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

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

In 2021-2022, Brooklyn Excelsior did not meet its absolute measure. The school is still waiting on the release of public data to determine if it has met the comparative measure. While it did not meet these, the school did meet three of its four i-Ready internal measures.

Type	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.	Not Met
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.	Not Yet Measurable
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

- We will strengthen the Intervention Assistance Team to attain earlier awareness of student needs and adopt early plans for intervention. We will continue to hold our retention meetings after the second quarter to allow for earlier intervention. Afterschool intervention tutoring will continue to be utilized.
- We have increased the number of Special Education teachers in our building. The school has hired new a Social Worker, Counselor, and Instructional Paraprofessionals.
- Social Studies and Science teachers will formulate reading questions to mirror those of ELA and reinforce ELA skills through the content areas.
- We will continue to closely monitor data from benchmark assessments and adapt our instruction to cater to the needs of our students.
- We will continue using *aimswebPlus* for progress monitoring for all K-2 students and for ELL and special education students in grades 3-8. We also use this tool to measure the progress of all students in the bottom quartile in all grades. The program will support school efforts in screening, progress monitoring, and data management.
- BECS will continue using Corrective Reading and Reading Mastery to help low performers in all grades become more skillful at decoding, comprehending, and thinking while improving their background knowledge. Reading Mastery and Corrective Reading use direct instruction to help students master vital decoding and comprehension skills.
- We will also continue use of Ready Common Core Workbooks schoolwide. This tool is used to provide differentiated instruction that is tailored to the needs of students during workshop. Instructional coaches and paraprofessionals use a combination of these curricular tools to support instruction and provide small group support.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

- Deans are aligning additional state-test prep resources to the NHA Common Core Curricular tools.
- BECS will continue the use of Chromebooks. This classroom-friendly, cloud-based laptop computer gives teachers new tools for tailoring instruction for students and designing workshop-based learning. Students use Chromebooks daily during workshop rotations to complete iReady lessons that are differentiated for each scholar.
 - Goalbook, I-Ready, and ReadyNY programs and curriculums were purchased and implemented to support accommodations, modifications, and scaffolding within instruction.
- In ELA, we know that the importance of reading complex texts can't be understated. Not only do we need to ensure students are reading complex texts, but we also need to ensure that they are discussing those texts with their classmates. The ones doing the talking are the ones doing the learning. One way we are prioritizing this is by highlighting key questions in shared reading texts. We have identified questions from the *during reading* portion of the Shared Reading lesson to focus student thinking and discourse on critical content. By prioritizing these questions, teachers will still meet the objectives of the lesson while allowing for students to have deeper discussion within the timeframe of shared reading.
- ESSER funds were used to secure additional paraprofessionals.
- Programs such as Coach and Engage NY are used to supplement and bolster instruction and is assigned/taught during intervention and small group workshop rotations. Additional paraprofessionals enable these additional resources to be taught in targeted small groups according to proficiency deficits across subgroups.
- NHA has implemented a writing curriculum this year. The curriculum spans 6-8 weeks and covers writing genres such as response to literature, informative/explanatory writing, and narrative writing. We will engage in more data driven team meetings around the effectiveness of our writing instruction through analysis of grammar exit tickets and assessments. Additionally, feedback on constructed responses during the shared reading block can include praise and corrections around the student's writing conventions. Finally, modeling inference and explaining answers as a way of wrapping up a writing piece. In grades 6-8, students will have more practice and opportunities to practice their short responses. Each lesson provided by NHA has a 45-minute lesson that supports practicing short responses. Also, teachers are expected to provide consistent feedback on constructed responses they are assigning.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

Students will be proficient in Mathematics.

BACKGROUND

The school believes exemplary teaching and learning of mathematics allows all stakeholders to cultivate a mathematical growth mindset by focusing on conceptual understanding, number sense, and developing problem-solving skills that can be transferred to real life decision making. We believe that every person is a math person!

We believe that what we teach students in our math classrooms has huge implications on student learning, how students develop positive math identities, and the way they think about learning mathematics. Our lessons focus largely on the process students use to solve problems, rather than just getting the “answer” to the problem. We prioritize student generated methods and student thinking and reasoning. Students work with real contexts, problems, situations, and models so they are able to build understanding of the mathematical concepts on their own before they are introduced to formal rules and procedures. High quality tasks allow students to move through the Concrete – Pictorial – Abstract (CPA) framework. Students first solve problems handling physical (concrete) objects. Next, they make mental connections between the physical objects and pictures or diagrams that represent those items. Finally, students use abstract symbols to model problems.

Our math curriculum relies on curricular tools including Bridges in Mathematics and Math Stories (K-5), Number Corner (grades K-2), and Illustrative Math (grades 6-8). The math curriculum is aligned to state standards, reflects the Next Generation Learning Standards, and incorporates evidence-based instructional strategies. NHA has spent three years rolling out high quality resources that others have vetted and shared are the best resources we can be using. These resources were adapted to be able to be utilized even in a remote learning setting. While the school prioritized in-person learning during the 2021-2022 school year, students who needed to quarantine or who were home sick were able to remain on task via Google Classroom.

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 3rd through 8th 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).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

2021-22 State Mathematics Exam Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested ⁴				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	53	0	0	0	1	54
4	57	0	0	0	5	62
5	79	0	0	0	1	80
6	66	0	0	0	6	72
7	69	0	0	0	4	73
8	53	0	0	0	18*	70
All	377	0	0	0	35	411

**17 students took the Algebra test*

RESULTS AND EVALUATION

In 2021-22, 18% of students enrolled in at least their second year achieved proficiency on the New York State math exam. This is less than 75%, therefore, this goal was not met. Students in 5th & 7th grade had the highest performance.

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

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	23%	53	18%	40
4	18%	57	16%	43
5	23%	79	21%	71
6	14%	66	11%	46
7	32%	69	30%	63
8	9%	53	9%	47
All	20%	377	18%	310

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.

⁴ 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

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.⁵

RESULTS AND EVALUATION

In 2021-22, 18% of students enrolled in at least their second year achieved proficiency on the New York State math exam. Students in 5th & 7th grade had the highest performance. At this time, NYSED has not released statewide proficiency results, and therefore this goal is not yet measurable.

2021-22 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	18%	40		
4	16%	43		
5	21%	71	Pending release of data	
6	11%	46		
7	30%	63		
8	9%	47		
All	18%	310		

ADDITIONAL EVIDENCE

In 2018-19, Brooklyn Excelsior outperformed their local district by 22 percentage points.

In 2020-21, participation was very low and is not an adequate representation of student performance.

2020-21 Percent of Students Tested		
% Tested	Charter School	District
	35%	10%

⁵ 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 [News Release webpage](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Mathematics Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Scoring at or Above Proficiency Compared to District Students					
	2018-19		2020-21		2021-22	
	Charter School	District	Charter School	District	Charter School	District
3	63%	49%	37%	15%	18%	
4	59%	41%	13%	25%	16%	
5	50%	33%	31%	18%	21%	Pending release of data
6	50%	19%	37%	24%	11%	
7	42%	22%	28%	7%	30%	
8	63%	15%	33%	2%	9%	
All	54%	32%	30%	41%	16%	

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

Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3rd through 8th grade students will be equal to or greater than 100%.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of all students was 123% in math. This is greater than 100%, therefore, this goal was met. Additionally, this was met in every grade level except third and sixth grade.

End of Year Growth on 2021-22 i-Ready Math Assessment By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	87%	48
4	102%	58

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

5	128%	74
6	89%	64
7	277%	65
8	150%	63
All	123%	372

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of all students increased.

Median Percent of Annual Typical Growth (All Students)			
Grades	2020-21	2021-22	(+/-)
All	50%	123%	+73%

Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3rd through 8th 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.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students who were two or more grade levels below grade level in the fall was 133% in math. This is greater than 100%, therefore, **this goal was met**. Additionally, all grade levels, with the exception of third and sixth grade, met this goal.

End of Year Growth on 2021-22 i-Ready Math Assessment By Students who were Two or More Grade Levels below in the Fall

Grades	Median Percent of Annual Typical Growth	Number Tested
3	73%	22
4	117%	26
5	142%	38
6	80%	31
7	292%	39
8	150%	34
All	133%	190

Additionally, from 2020-21 to 2021-22, the median percent progress toward annual typical growth of students who were two or more grade levels below in the fall increased.

Median Percent of Annual Typical Growth (2+ Grade Levels Below)			
Grades	2020-21	2021-22	(+/-)
All	65%	133%	+68%

Measure 3: Each year, the median percent progress to Annual Typical Growth of 3rd through 8th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3rd through 8th grade general education students at the school.

In 2021-22, from Fall to Spring, the median percent progress toward Annual Typical Growth of students with disabilities was 140% in math. Therefore, **this goal was met**, exceeding target (122%) by 18 percentage points. At the grade level, this goal was met in all grade levels, except third and sixth.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

By Students with Disabilities

Grades	SWD		General Education	
	Median Percent of Annual Typical Growth	Number	Median Percent of Annual Typical Growth	Number Tested
3	27%	5	92%	43
4	180%	10	87%	48
5	129%	18	126%	56
6	46%	14	100%	50
7	292%	18	267%	47
8	163%	12	144%	51
All	140%	77	122%	295

From 2020-21 to 2021-22, the median percent progress of students with disabilities increased.

Median Percent of Annual Typical Growth (SWD)			
Grades	2020-21	2021-22	(+/-)
All	51%	140%	89%

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score at the mid on-grade level or above scale score for the year-end assessment.

In the Spring of 2021-22, 8% of 3rd through 8th grade students enrolled in at least their second year at the school scored at the mid on-grade level or above scale score for the year-end math assessment. This was below the target of 75%, therefore **the goal was not met**. Students in seventh grade showed the most positive results.

End of Year Performance on 2021-22 i-Ready Math Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	16%	50	15%	40
4	16%	58	16%	43
5	11%	74	12%	69
6	12%	67	8%	50
7	22%	68	23%	64
8	8%	65	8%	61
All	14%	382	14%	327

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

2021-22 i-Ready 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%	372	123%	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%	190	133%	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 ⁶	122%	77	140%	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 on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	327	14%	No

⁶ 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

SUMMARY OF THE ELEMENTARY/MIDDLE MATHEMATICS GOAL

In 2021-2022, Brooklyn Excelsior did not meet its absolute measure. The school is still waiting on the release of public data to determine if it has met the comparative measure. While it did not meet these goals, the school did meet three of its four i-Ready internal measures.

Type	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.	Not Met
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.	Not Yet Measurable
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

- BECS has implemented the Illustrative Math curricular program for grade 6-8 and the Bridges math curricular program in K-2. These programs align to the common core standards and are used in tandem with the Ready Math Instructional workbooks. Math Stories are used across all grades and reinforce foundational math skills. These Math Stories pose real-world images and scenarios that deepen students' conceptual and application-based understanding of mathematics.
- BECS has also implemented Next Steps guides that accompany each unit assessment. This guide includes why scholars may have struggled and what prerequisite skills they will need. The guide also groups scholars based on their proficiency on the unit assessments. Teachers and interventionists are given Bridges lessons or activities that address the deficits identified from the unit assessment data. Interventionists are paired with scholars who have been identified as needing intensive intervention. These small groups rotate based on the unit assessments that are taken every 4 - 5 weeks.
- We will increase the support of our Ready Math program, increase the use of manipulatives, and supplement student learning by using the Bridges math curricular program.
- We will use digital versions of math programs for increase personalization of instruction and to augment and increase frequency of small group targeted skill lessons.
 - We will continue to address areas of need with the use of Illustrative Math and DreamBox programs. Dreambox is NHA's newest computerized math resource that also has built in scaffolding based on scholars' performance on the lessons they have been assigned. Dreambox's pioneering technology enables seamless integration of instruction and assessment for a deeply personalized math learning experience. The Intelligent Adaptive Learning technology tracks each student's interaction and evaluates the strategies used to solve problems. It then immediately adjusts the

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

lesson and the level of difficulty, scaffolding, sequencing, number of hints, and pacing as appropriate. This allows students, whether struggling, at grade level, or advanced, to progress at a pace that best benefits them and deepens conceptual understanding.

- We will also continue use of Ready Common Core Workbooks schoolwide. This tool is used to provide differentiated instruction that is tailored to the needs of students during workshop. Instructional coaches and paraprofessionals use a combination of these curricular tools to support instruction and provide small group support.
- BECS will continue the use of Chromebooks. This classroom-friendly, cloud-based laptop computer gives teachers new tools for tailoring instruction for students and designing workshop-based learning. Students use Chromebooks daily during workshop rotations to complete iReady lessons that are differentiated for each scholar.
- For the upcoming school year, we have rearranged the grade 3-5 math block. Our new block for the 2022-2023 school will now start with fluency development where teachers will focus on a Number Corner activity or a Math Story. Through our weekly instructional planning guides, we will help teachers know what to do and where to focus each day. Then, teachers will have a dedicated block of time to focus on the concept of the day through the Bridges session. The block will end with students practicing the skills they are learning through activities and workplaces. This will now be a more defined portion of the block where teachers can infuse small group instruction and intervention.
- We are also embedding high quality instructional practices right into google slide decks for each Bridges lesson. These will help develop teachers' content knowledge and instructional skills as they execute the lesson. For our new teachers, these slide decks can help them find success from day one, and for our more experienced teachers, these decks can serve as a starting point for them to dig in and make the lesson their own.

GOAL 3: SCIENCE

Goal 3: Science

Students will be proficient in science.

BACKGROUND

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. As such, we implement a rigorous curricular program, including a robust system of assessment, which is built around the New York State Learning Standards (NYSL) for science and aligns with our mission. Staff is provided with professional development to support the implementation of the school’s science curriculum.

We base science instruction on the 5E model (Engage, Explore, Explain, Elaborate, and Evaluate), which provides students with concrete, hands-on opportunities to learn about new ideas. Our students use various modalities to help support their understanding and application of key science and engineering concepts and skills. Grades K-2 use Picture Perfect and grades 3-8 use Stemscopes for curricular tools.

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

In 2021-22, 75% of students enrolled in at least their second year achieved proficiency on the state science exam. The school fell short of the goal by only five percentage points. At the grade level, 100% of fourth graders enrolled in at least their second year achieved proficiency.

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

Grade	Percent of Students at Proficiency of Students in At Least 2 nd Year	
	Percent Proficient	Number Tested
4	100%	41
8	52%	64
All	70%	105

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

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	N/A	N/A	N/A
8	2018-19	N/A	N/A	N/A
8	2021-22	N/A	N/A	N/A

In 2018-19, Brooklyn Excelsior exceeded the goal by eight percentage points. In 2020-21, participation (25%) was too low to be an adequate representation of student performance.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2018-19		2020-21		2021-22	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4	98%	58	79%	14	100%	41
8	62%	45	40%	15	52%	64
All	83%	103	59%	29	70%	105

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.

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

In 2021-22, 70 percent of fourth and eighth grade students at BECS achieved proficiency on the New York State science exam. While being five percentage points shy of the 75% mark, the goal was not met, and the school needs to make more progress to meet their science goal.

However, at the grade level, 100% of fourth graders enrolled in at least their second year achieved proficiency.

ACTION PLAN

- We are developing and stabilizing our science teachers building wide.
- We have provided professional development on science curricular tools and have increased staff expectations on the rigor necessary to meet science proficiency.
- We have implemented STEM Scopes, a science curricular tool for grades 6-8 that better aligns to state standards. This step will help prepare students for the NYSTP when they reach grade 8.
 - This curriculum allows scholars to form their own ideas about science using the 5E process. This process encourages scholars to continue making hypotheses and testing these hypotheses while they engage in hands-on experimentation. STEMScopes comes with all materials needed for experiments and exploration. It also includes built in scaffolding for ELL scholars and scholars who need additional support. Teachers can connect science to math with STEMScopes' math in action component.
 - Teachers also use a science workbook titled, "Interactive" to accompany the resources of STEMScopes.
- We are providing additional opportunities for students such as testing DNA in class virtually by providing supplemental DNA Lap Kids, as well as partnering with the Brooklyn Botanic Gardens to provide exploratory lessons.
- We have implemented a science lab to increase the frequency with which students are able to access hands-on materials and conduct scientific experiments that align to the Common Core Standards.
- The school will administer a mock assessment twice throughout the school year that covers the NYS science Grade 5-8 standards. The assessment will be given to 8th graders and reflect the length, format, and rigor of the NYS test. The fall mock assessment will be utilized to create pacing guides that are reflective of student need. We will also track student progress using mock assessments.

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 [here](#).

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

In 2021-2022, Brooklyn Excelsior was in Good Standing and therefore met their ESSA goal.

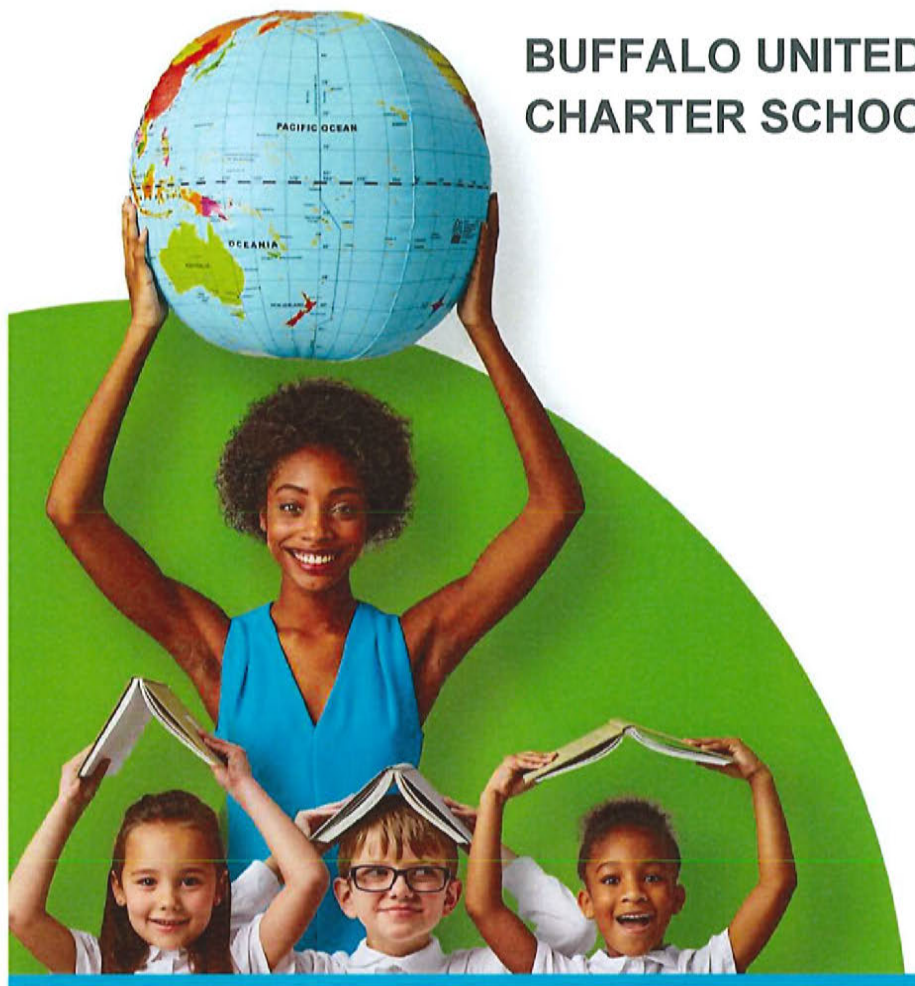
ADDITIONAL EVIDENCE

Since 2017-2018, Brooklyn Excelsior has been in Good Standing.

Accountability Status by Year

Year	Status
2019-20	Good Standing
2020-21	Good Standing
2021-22	Good Standing

BUFFALO UNITED CHARTER SCHOOL



Financial Statements, Supplementary
Information, and Uniform Guidance
Schedules as of and for the Year Ended
June 30, 2022, and Independent Auditors'
Reports

**NATIONAL
HERITAGE
ACADEMIES** 

BUFFALO UNITED CHARTER SCHOOL

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	1-3
FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022:	
Statement of Financial Position	4
Statement of Activities and Change in Net Assets Without Donor Restriction	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8 -12
SUPPLEMENTARY INFORMATION —	
Schedule of Functional Expenses	13
UNIFORM GUIDANCE REPORTS AND SCHEDULES —	
Schedule of Expenditures of Federal Awards	14
Notes to Schedule of Expenditures of Federal Awards	15
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	16-17
REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	18-20
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	21-22
Appendix A – Corrective Action Plan	



Independent Auditors' Report

**Board of Trustees
Buffalo United Charter School**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Buffalo United Charter School (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and change in net assets without donor restriction, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Buffalo United 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 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Buffalo United 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 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Buffalo United Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 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 United 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Buffalo United 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 Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of functional expenses for the year ended June 30, 2022 on page 13 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 14 as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2023, on our consideration of Buffalo United Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Buffalo United Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Buffalo United Charter School's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Harrison, New York
February 10, 2023

BUFFALO UNITED CHARTER SCHOOL

**STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash	\$ 53,683
Due from governmental revenue sources	<u>1,297,899</u>

Total Current Assets	1,351,582
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NON-CURRENT ASSETS

Capital assets, net	2,347
Restricted cash	<u>76,639</u>

TOTAL	<u>\$ 1,430,568</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Deferred revenue	\$ 101,352
Contracted service fee payable	<u>1,138,252</u>

Total liabilities	1,239,604
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NET ASSETS

Net Assets, without donor restriction	<u>190,964</u>
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TOTAL	<u>\$ 1,430,568</u>
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BUFFALO UNITED CHARTER SCHOOL

**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION
YEAR ENDED JUNE 30, 2022**

REVENUES, GAINS AND OTHER SUPPORT

Public School District	
Resident Student Enrollment	\$ 8,305,797
Students with Disabilities	153,049
Grants and Contracts	
Federal - Title, IDEA, and ESSER	857,949
Other	32,806
Child Nutrition Program - Federal	<u>686,376</u>
Total Revenues, Gains and Other Support	<u>10,035,977</u>

EXPENSES

Contracted service fee	9,896,238
Board funds	40,581
Depreciation	<u>1,176</u>
Total Expenses	<u>9,937,995</u>

CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION 97,982

NET ASSETS, WITHOUT DONOR RESTRICTION

Beginning of year	<u>92,982</u>
End of year	<u>\$ 190,964</u>

BUFFALO UNITED CHARTER SCHOOL

**STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	Program Services	Management and General	Total
Contracted Service Fee			
Total personnel services costs	\$ 4,023,404	\$ -	\$ 4,023,404
Fringe benefits and payroll taxes	991,444	-	991,444
Retirement	76,707	-	76,707
Legal service	78,372	-	78,372
Accounting / Audit services	35,004	127,772	162,776
Other purchased / Professional / Consulting services	206,815	464,518	671,333
Building and land rent / Lease	841,838	-	841,838
Repairs and maintenance	256,166	28,859	285,025
Insurance	35,758	-	35,758
Utilities	112,270	-	112,270
Supplies / Materials	303,203	-	303,203
Equipment / Furnishings	144,484	-	144,484
Staff development	30,183	-	30,183
Marketing / Recruitment	81,451	251,942	333,393
Technology	113,632	352,165	465,797
Food service	529,920	-	529,920
Student services	392,362	359,506	751,868
Office expense	53,561	4,902	58,463
	<u>8,306,574</u>	<u>1,589,664</u>	<u>9,896,238</u>
Total Contracted Service Fee	8,306,574	1,589,664	9,896,238
Board Funds	40,581	-	40,581
Depreciation	1,176	-	1,176
	<u>1,176</u>	<u>-</u>	<u>1,176</u>
Total Expenses	<u>\$ 8,348,331</u>	<u>\$ 1,589,664</u>	<u>\$ 9,937,995</u>

BUFFALO UNITED CHARTER SCHOOL

**STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES	
State aid	\$ 7,913,557
Other state sources	430,726
Federal sources	1,724,640
Private sources	134,103
Payments for services rendered	<u>(10,239,024)</u>
Net Cash Used for Operating Activities	(35,998)
Beginning of year	<u>166,318</u>
End of year	<u>\$ 130,322</u>
RECONCILIATION OF CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION TO NET CASH USED FOR OPERATING ACTIVITIES	
Change in net assets	\$ 97,982
Depreciation	1,176
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Due from governmental revenue sources	65,752
Deferred revenue	101,297
Contracted service fee payable	<u>(302,205)</u>
NET CASH USED FOR OPERATING ACTIVITIES	<u>\$ (35,998)</u>

BUFFALO UNITED CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

1. NATURE OF OPERATIONS

Buffalo United Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the New York City Department of Education, which is responsible for oversight of the School's operations. The charter expires June 30, 2026 and is subject to renewal. Management believes the charter will be renewed in the ordinary course of business. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts. The state revenue is recognized ratably over the school year and was funded through payments from July 2021 through May 2022 for the year ended June 30, 2022.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources and NHA pays the Board of Trustees an amount equal to the lessor of two percent of state per pupil aid or \$35,000. These funds are property of the School and may be used by the School at the discretion of the board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with Section 2851 of the Education Law of the State of New York which requires such statements to be prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for not-for-profit organizations.

BUFFALO UNITED CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Restricted Cash — Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution should it occur.

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position to the amounts presented in the statement of cash flows at June 30, 2022.

Cash	\$ 53,683
Restricted cash	<u>76,639</u>
	<u>\$ 130,322</u>

Deferred Revenue — Deferred revenue as of June 30, 2022 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

Net Assets — Are presented as follows:

- *Net assets without donor restriction* – Net assets which are not subject to donor imposed or governmental stipulations.
- *Net assets with donor restriction* – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restriction if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities and change in net assets without donor restriction as net assets released from restrictions. The School had no net assets with donor restriction at June 30, 2022.

Capital Assets — Capital assets, which include equipment, are reported in the applicable governmental column in the School-wide financial statements at historical costs of more than \$2,000 and an estimated useful life in excess of one year.

Equipment is depreciated using the straight-line method over useful lives of 3-10 years.

BUFFALO UNITED CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in net assets without donor restriction. Other assets or liabilities are reported as increases or decreases in net assets without donor restriction unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of net assets with donor restriction that are temporary in nature (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

Accordingly, no provision for federal income taxes has been made.

Functional Expense Allocation – The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses by function have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

Marketing and Recruiting – Recruiting and marketing costs are expensed as incurred for staff and student recruitment. Recruiting and marketing expense for the year ended June 30, 2022 was \$333,393.

Accounting for Uncertainty of Income Taxes – The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2019.

3. LIQUIDITY

The School has \$1,351,582 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$53,683 and amounts due from governmental revenue sources of \$1,297,899 at June 30, 2022.

BUFFALO UNITED CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

3. LIQUIDITY *(continued)*

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The School has a goal to maintain financial assets, which consist of cash and short-term receivables on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$1,655,000 at June 30, 2022.

While the School does not currently carry financial assets in excess of 60 days of normal operating expenses, due to their management agreement with NHA, NHA is required make contributions to the School if the School's expenditures exceed the School's revenue during the year. The School will continue to rely on funding received from The New York City Department of Education to cover its future operating costs (see Note 8).

4. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2022, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

5. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

6. CAPITAL ASSETS

Capital assets activity of the School as of and for the year ended June 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 11,734	\$ -	\$ -	\$ 11,734
Less accumulated depreciation — equipment	<u>8,211</u>	<u>1,176</u>	<u>-</u>	<u>9,387</u>
Total capital asset activity, net	<u>\$ 3,523</u>	<u>\$ (1,176)</u>	<u>\$ -</u>	<u>\$ 2,347</u>

BUFFALO UNITED CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

7. OPERATING LEASE

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from July 1, 2021 through June 30, 2022. This lease is automatically renewed on a year-to-year basis unless a notice of non-renewal is provided by either the School or NHA. Annual rental payments required by the lease were \$858,720 payable in twelve monthly payments of \$71,560. Building and land rent, and lease for the year ended June 30, 2022 was \$841,838. The School subsequently renewed the sublease with NHA for the period of July 1, 2022 through June 30, 2023 at the same rental rate. The lease agreement can be cancelled upon termination of the NHA services agreement.

8. CONCENTRATION OF REVENUE AND SUPPORT

The School receives a substantial portion of its revenue and support from the Buffalo Public School District. For the year ended June 30, 2022, the School received approximately 81% of its total revenue and support from this school district. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

9. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2022 have been evaluated through February 10, 2023, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

10. RISKS AND UNCERTAINTIES

The School's operations and financial performance may be affected by the COVID-19 outbreak which has spread globally and is expected to adversely affect economic conditions throughout the world. If the outbreak continues and conditions worsen, the School may experience a disruption in operations as well as a decline in revenue activities. Economic uncertainty is related to the potential reduction and/or delays in state and local per pupil operating revenue, shortfalls and variations in enrollment, and operational and other changes that could increase expenses. The outbreak may adversely affect the School's activities, financial condition, results of operations, and cash flows. Management is closely monitoring the impact of COVID-19 and believes the School is taking appropriate actions to mitigate the negative impact. However, management is unable to estimate the financial impact, if any, related to this matter.

* * * * *

Buffalo United Charter School

Supplementary Information

June 30, 2022

BUFFALO UNITED CHARTER SCHOOL

**SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

		Program Services			Supporting Services		
		Regular Education	Special Education	Other Education	Management and General	Total	Total
Personnel Services Costs							
Administrative Staff Personnel	6	\$ 719,127	\$ -	-	\$ -	\$ 719,127	\$ 719,127
Instructional Personnel	52	2,721,144	459,466	-	-	3,180,610	3,180,610
Non-Instructional Personnel	2	136,958	-	-	-	136,958	136,958
Total Personnel Services Costs	60	3,577,229	459,466	-	-	4,036,695	4,036,695
Fringe benefits and payroll taxes		859,355	132,089	-	-	991,444	991,444
Retirement		67,568	9,139	-	-	76,707	76,707
Legal service		78,372	-	-	-	78,372	78,372
Accounting / Audit services		35,004	-	-	-	35,004	162,776
Other purchased / Professional / Consulting services		87,128	131,487	-	127,772	218,615	683,133
Building and land rent / Lease		667,157	174,681	-	464,518	841,838	841,838
Repairs and maintenance		203,012	53,154	-	28,859	256,166	285,025
Insurance		28,338	7,420	-	-	35,758	35,758
Utilities		88,974	23,296	-	-	112,270	112,270
Supplies / Materials		313,118	58	-	-	313,176	313,176
Equipment / Furnishings		114,504	29,980	-	-	144,484	144,484
Staff development		35,516	184	-	-	35,700	35,700
Marketing / Recruitment		81,451	-	-	251,942	81,451	333,393
Technology		80,049	33,583	-	352,165	113,632	465,797
Food service		529,920	-	-	-	529,920	529,920
Student services		392,362	-	-	359,506	392,362	751,868
Office expense		53,561	-	-	4,902	53,561	58,463
Depreciation		1,176	-	-	-	1,176	1,176
Total Expenses		\$ 7,293,793	\$ 1,054,537	\$ -	\$ 1,589,664	\$ 8,348,331	\$ 9,937,995

Buffalo United Charter School

Uniform Guidance
Schedules and Reports

June 30, 2022

Buffalo United Charter School

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
Pass-Through New York State Education Department: Covid-19 - Pandemic EBT Administrative Costs	10.649	210980	\$ -	\$ 601
Pass-Through New York State Education Department: <i>Child Nutrition Cluster:</i>				
School Breakfast Program	10.553	221970	-	224,371
National School Lunch Program	10.555	221960	-	461,404
Total Child Nutrition Cluster			-	685,775
Total U.S. Department of Agriculture			-	686,376
<u>U.S. Department of Education</u>				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021-21-4231	-	15,405
Title I Grants to Local Educational Agencies	84.010	0021-22-4231	-	219,732
			-	235,137
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147-21-4231	-	2,873
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147-22-4231	-	25,352
			-	28,225
Student Support and Academic Enrichment Program	84.424	0204-22-4231	-	20,968
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-4231	-	83,538
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891-21-4231	-	162,689
Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880-21-4231	-	273,035
			-	519,262
Total U.S. Department of Education			-	803,592
Total Expenditures of Federal Awards			\$ -	\$ 1,489,968

See independent auditors' report and notes to schedule of expenditures of federal awards

Buffalo United Charter School

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Buffalo United Charter School (the "School"), under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the 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"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The School has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

Independent Auditors' Report

**Board of Trustees
Buffalo United Charter School**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Buffalo United Charter School (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and change in net assets without donor restriction, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 10, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) 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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

The School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

PKF O'Connor Davies, LLP

Harrison, New York
February 10, 2023



Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

**Board of Trustees
Buffalo United Charter School**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Buffalo United Charter School's (the "School") 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 the School's major federal programs for the year ended June 30, 2022. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the School's compliance with the compliance requirements referred to above.

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 the School's federal programs.

Auditors' 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 the School's 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 generally accepted auditing standards, *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 the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the 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 the 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 the 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 requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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 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.

PKF O'Connor Davies, LLP

Harrison, New York
February 10, 2023

Buffalo United Charter School

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? X yes _____ none reported

Noncompliance material to the financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund
84.425D	Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II
84.425U	Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

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

Auditee qualified as low-risk auditee? X yes _____ no

Buffalo United Charter School

Schedule of Findings and Questioned Costs *(continued)*
Year Ended June 30, 2022

Section II – Financial Statement Findings

2022-001- General Ledger Maintenance and Account Analysis

Criteria

An effective financial closing process provides the School with accurate and timely financial statements. All significant accounts should be reconciled timely and regularly to ensure that financial records are accurate and to facilitate the preparation of financial statements at year end.

Condition

Account analysis schedules were not fully reconciled and supported by all the supporting documentation. Improvements are needed in the financial statement closing process to address the accuracy and timeliness of the School's year-end financial reporting.

Cause

The finance department experienced significant turnover and was understaffed during the time of audit fieldwork.

Effect

The School's system of internal control is not effective for managing its resources and resulted in difficulties with meeting external deadlines for submission of the audited financial statements.

Recommendation

We recommend that the School assess the adequacy of resources in the finance department in relation to its periodic and year end reporting responsibilities. The School may consider an increased level of financial analysis of significant accounts on a regular basis, as well as providing additional support to the finance department in the area of financial reporting.

Views of Responsible Officials

See management corrective action plan in Appendix A.

Section III – Federal Award Findings and Questioned Costs

During our audit, we noted no material instance of noncompliance and none of the costs tested which were reported in the federal financially assisted programs are questioned or recommended to be disallowed.

Section IV – Prior Year Findings

There were no findings in the prior year.



**Buffalo United Charter School
June 30, 2022
Corrective Action Plan**

Finding Number: 2022-001

Condition: Account analysis schedules were not fully reconciled and supported by all the backup documentation. Improvements are needed in the financial statement closing process to address the accuracy and timeliness of the School's year-end financial reporting.

Planned Corrective Action: The School's audit was delayed due to turnover and staffing issues within NHA's audit function as well as the substantial amount of single audit testing that was required as a result of the ESSER grants. NHA is now fully staffed and equipped to handle the additional compliance testing and will continue to provide resources in this area to prevent delays in the future.

Contact person responsible for corrective action: Bob Owen

Anticipated Completion Date: 4/30/2023

Buffalo United Charter School

Independent Auditors' Report on Communication of
Internal Control Matters

June 30, 2022

Board of Trustees
Buffalo United Charter School

In planning and performing our audit of the financial statements of Buffalo United Charter School (the "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 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 School's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency in the School's internal control presented in Addendum A to be a significant deficiency.

This communication is intended solely for the information and use of management, the Board of Trustees, federal, state, and local awarding agencies, The Charter Schools Institute of the State University of New York, The State Education Department of the State University of New York, and others within the School and is not intended to be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of the School during the course of our audit.

PKF O'Connor Davies, LLP

Harrison, New York
February 10, 2023

Addendum A

Deficiencies in Internal Control that We Consider to be Significant Deficiencies

1. General Ledger Maintenance and Account Analysis

During our audit we noted account analysis schedules were not fully reconciled and supported by all the backup documentation. Improvements are needed in the financial statement closing process to address the accuracy and timeliness of the School's year-end financial reporting.

We recommend that the School assess the adequacy of resources in the finance department in relation to its periodic and year end reporting responsibilities. The School may consider an increased level of financial analysis of significant accounts on a regular basis, as well as providing additional support to the finance department in the area of financial reporting.

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Andrew Freedman

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

President - Current
Vice President
Treasurer
Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify **only** the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Signature **Date** 7-7-22

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Kathy L. Wood

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Secretary - Current
Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify **only** the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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	7-22-22
Signature	Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Mark Weppner

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee - Current

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify **only** the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Mark Weppner 7-13-22
Signature **Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Kim DeJesus

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Vice President - Current
President
Trustee
Treasurer

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

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Yes No

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

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None

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7-14-22

Signature

Date

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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Robert Lowery

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Treasurer
Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

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Yes No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

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Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Signature **Date** 7-7-22

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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Ashia Martin

Name of Charter School Education Corporation:

Buffalo United Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee - Current

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

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Yes No

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

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Ashia F. Martin

5-20-22

Signature

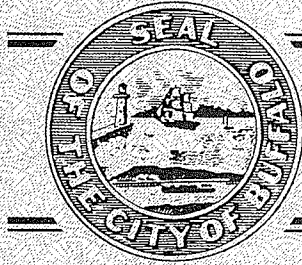
Date

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last revised 04/2022

CITY OF



BUFFALO

Certificate of Occupancy

CERTIFICATE OF COMPLIANCE

DEPARTMENT OF PERMIT AND INSPECTION SERVICES

Certificate No.: 2844

Location: 325 Manhattan

Building Permit no.: 51321

Permit Date: 4/28/2003

Building Class: Type 2b

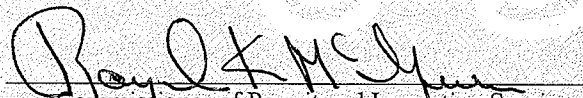
Occupancy: "E" / School

This certifies that the building and/or premises indicated above conforms substantially to the approved plans and specifications heretofore filed in this office and to all requirements of the applicable provisions of the law insofar as the same is covered by the above building permit(s).

Issued pursuant to Section 511-119 of the Ordinances of the City of Buffalo.

Date of Issuance 2/25/2004

By


Commissioner of Permit and Inspection Services

SEE REVERSE SIDE

Buffalo United Charter School

2022-23 School Year

July/August						
Su	M	T	W	Th	F	Sa
24	25	26	27	28	29	30
31	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 18-21 - NHA Leadership Summit
August 23-25 - New Teacher Summit

29th-31st Staff PD

September						
Su	M	T	W	Th	F	Sa
				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	

1st Regional PD; 2nd Staff PD
5th Labor Day; 6th First Day of School

October						
Su	M	T	W	Th	F	Sa
						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					

10th Indigenous Peoples' Day

November						
Su	M	T	W	Th	F	Sa
		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			

8th Regional PD Day; 11th Veteran's Day
15th End of Q1
24th-25th Thanksgiving Break

December						
Su	M	T	W	Th	F	Sa
				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

26th-Jan 2nd Winter Break

January						
Su	M	T	W	Th	F	Sa
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				

3rd School Resumes
16th MLK Day
24th End of Q2

February						
Su	M	T	W	Th	F	Sa
			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				

20th-24th Mid-Winter Recess
27th School Resumes

March						
Su	M	T	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
Su	M	T	W	Th	F	Sa
						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						

3rd-7th Spring Break
10th School Resumes; 11th End of Q3
19th-20th NYS 3-8 ELA Exam

May						
Su	M	T	W	Th	F	Sa
	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			

2nd-3rd NYS 3-8 Math Exam
11th Regional PD
29th Memorial Day

June						
Su	M	T	W	Th	F	Sa
				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	

19th Juneteenth; 20th End of Q4; 22nd Last Day School
23rd Last Day Teachers

July						
Su	M	T	W	Th	F	Sa
						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					

4th of July

- Students Do Not Report/ Staff Report All Day
- Students Report Half Day/ Staff Report All Day
- Students/ Staff Do Not Report

Board Approved: 6/28/2022

Last Update: 6/15/2022
183 School Days
7:00am-2:00pm School Hours

1189 Instructional Hours