

Application: King Center Charter School

Tamaira Coleman - tcoleman@kccs.org
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Jul 30 2021

[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 2020-2021 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, 2021)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

KING CENTER CHARTER SCHOOL 140600860814

a1. Popular School Name

King Center Charter School

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

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

d. DATE OF INITIAL CHARTER

9/2000

e. DATE FIRST OPENED FOR INSTRUCTION

9/2000

h. SCHOOL WEB ADDRESS (URL)

www.kccs.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)

459

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)

420

k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)

Check all that apply

Grades Served

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

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

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2021-2022?

No, just one site.

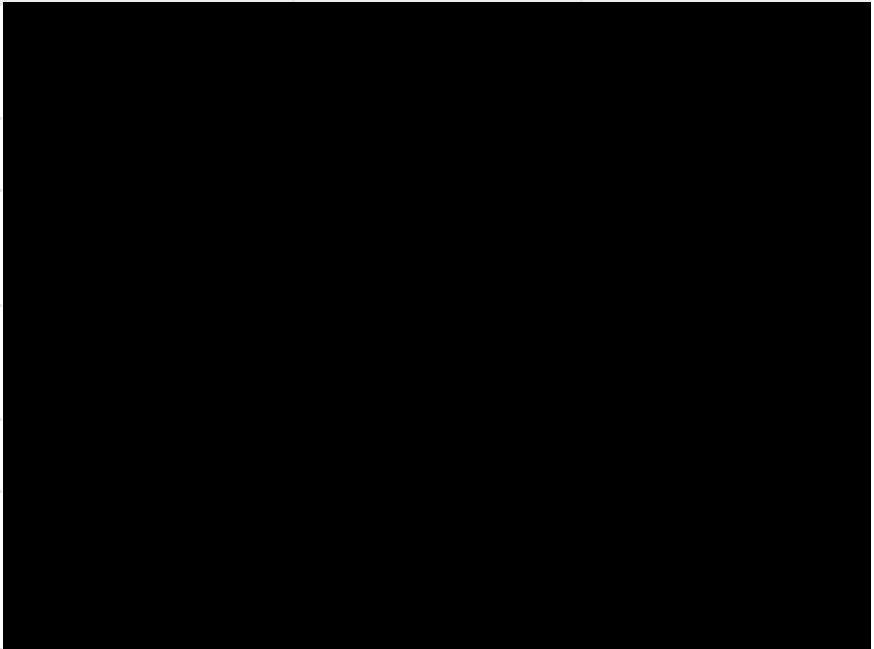
School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	156 Newburgh Ave. Buffalo, NY 14211	716-891-7912	Buffalo	K-8	NO

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Tamaira Coleman			
Operational Leader	Antoinette Rhodes			
Compliance Contact	Barbara Lindaman			
Complaint Contact	Tamaira Coleman			
DASA Coordinator	Joellen Thurman			
Phone Contact for After Hours Emergencies	Tamaira Coleman			

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.

Site 1 Certificate of Occupancy (COO)

[kccs COO.pdf](#)

Filename: kccs COO.pdf **Size:** 257.6 kB

Site 1 Fire Inspection Report

[King-Center-Charter-School 10.2020.rtf](#)

Filename: King-Center-Charter-School 10.2020.rtf **Size:** 929.3 kB

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2020-2021 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 2020-2021 FY?

(No response)

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Tamaira Coleman
Position	Executive Director
Phone/Extension	716-891-7912
Email	tcoleman@kccs.org

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

Tamara Gaman

Signature, President of the Board of Trustees

Michelle Trotter

Date

Jul 30 2021

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed Aug 13 2021

Instructions

SUNY-Authorized Charter Schools ONLY

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report template](#). After completing, schools must upload the document into the SUNY Epicenter system by **August 16, 2021**.

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

2020-21-Accountability-Plan-Progress-Report (King Center Charter School)

Filename: 2020 21 Accountability Plan Progre oTow7dv.docx **Size:** 86.4 kB

Entry 4 - Audited Financial Statements

Completed Oct 28 2021

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

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, 2021**. 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 protection are turned off.

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

audit submission to CSI 6

Filename: audit submission to CSI 6.30.21.pdf **Size:** 47.7 MB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Oct 28 2021

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 by **November 1**.

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

auditedfinancialreporttemplate-nysed

Filename: auditedfinancialreporttemplate nys EHXAXDv.xlsx **Size:** 72.7 kB

auditedfinancialreporttemplate-nysed

Filename: auditedfinancialreporttemplate nys 9Cg9PuT.xlsx **Size:** 72.7 kB

[auditedfinancialreporttemplate-nysed](#)

Filename: auditedfinancialreporttemplate nys dcZ7eON.xlsx **Size:** 72.7 kB

[auditedfinancialreporttemplate-nysed](#)

Filename: auditedfinancialreporttemplate nys OC0c7J3.xlsx **Size:** 72.7 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents in this section **by November 1, 2021**. 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

Completed Jul 30 2021 Hidden from applicant

Instructions: Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation **by November 1, 2021**.

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
	Barbara Lindaman	blindaman@kccs.org	716-891-7912

2. Audit Firm Contact Information

School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
EFRP Group,CPA's	[REDACTED]	[REDACTED]	10

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 2021-2022 Budget

Completed Jul 30 2021

Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021**.

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.

Instructions - SUNY authorized charter schools should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

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

[2021-22-Budget-and-Quarterly-Report-Template](#)

Filename: 2021 22 Budget and Quarterly Repor ft2ihgj.xlsx Size: 510.2 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 30 2021

Required of ALL Charter Schools by August 2

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 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (Forms completed from past years will not be accepted).

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. Note: Docusign is accepted.

C

Filename: C. Kindzierski Disclosure of Fina faSx6e3.doc **Size:** 47.6 kB

M

Filename: M.Martin Disclosure of Financial M02COSn.doc **Size:** 47.6 kB

D

Filename: D.Gibson Disclosure of Financial Interest **Size:** 123.4 kB

N

Filename: N. Nyachae Disclosure of Financia i47dBma.doc **Size:** 46.6 kB

M

Filename: M.McMahon Disclosure of Financial Interest **Size:** 127.4 kB

S

Filename: S.Bradley Disclosure of Financial HYatEbN.doc **Size:** 64.5 kB

S

Filename: S. Saperston Discloser of Financial Interest **Size:** 67.6 kB

T

Filename: T.Rogers Disclosure of Financial Interest **Size:** 76.4 kB

C

Filename: C.Moss Disclosure of Financial Interest **Size:** 1.9 MB

R

Filename: R.Fuqua Disclosure of Financial Interest **Size:** 4.7 MB

S

Filename: S.Biltekoff Disclosure of Financial Interest **Size:** 9.0 MB

C

Filename: C.Morgan Disclosure of Financial yhlQhVu.pdf Size: 48.7 kB

M

Filename: M. Devlin Disclosure of Financial b8JGmJA.pdf Size: 364.3 kB

Entry 7 BOT Membership Table

Completed Jul 30 2021

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.

1. 2020-2021 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meetings Attended During 2020-2021
1	Michelle Martin		Vice Chair	Nominating, Education,	Yes	4	7/1/2019	06/30/2022	10

			Finance						
2	W. Scott Saperston		Vice Chair	Finance, Education, Nominating	Yes	2	7/1/2018	06/30/2021	10
3	Carl MOrgan		Treasurer	finance	Yes	4	7/1/2019	06/30/2022	8
4	Constance M. Moss		Secretary	Education	Yes	1	7/1/2018	06/30/2021	5 or less
5	Toddie Rodgers		Trustee/Member	Education	Yes	2	7/1/2018	06/30/2021	7
6	Steven G. Biltekoff		Trustee/Member	Nominating, Education	Yes	3	7/1/2019	6/30/2022	10
7	Corinne Kindzierski		Trustee/Member	education	Yes	1	1/6/2021	6/30/2023	6
8	Michael P. McMahon		Trustee/Member	finance	Yes	2	7/1/2020	6/30/2023	5 or less
9	Sharon M. Bradley		Trustee/Member	education	Yes	1	7/1/2020	6/30/2023	9

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

Yes

1b. Current Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meetings Attended During 2020-2021
10	Donnel L. Gibson		Trustee/Member	education	Yes	1	07/1/2018	6/30/2021	5 or less
11	Maura Comerford Devlin		Trustee/Member	education	Yes	1	07/1/2018	6/30/2021	8
12	Nyandusi A Nyachae		Trustee/Member	education	Yes	1	7/1/2020	06/30/2023	5 or less
13	Ryanelle Fuqua		Parent Rep	education	Yes	1	2/5/2021	6/30/2023	5 or less
14									
15									

1c. Are there more than 15 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, 2021	13
b.Total Number of Members Added During 2020-2021	3
c. Total Number of Members who Departed during 2020-2021	2
d.Total Number of members, as set in Bylaws, Resolution or Minutes	15

3. Number of Board meetings held during 2020-2021

11

4. Number of Board meetings scheduled for 2021-2022

11

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 2020-June 2021), which should match the number of meetings held during the 2020-2021 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 2, 2021.

Entry 9 Enrollment & Retention

Completed Jul 30 2021

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

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 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 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

[Instructions for Reporting Enrollment and Retention Strategies](#)

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
	Open our facilities to the community in efforts to retain and attract targeted students and families for after school activities.	Open our facilities to the community in efforts to retain and attract targeted students and families for after school activities.

Economically Disadvantaged	<p>Implement a strategic marketing and enrollment plan for 2020 organized by our newly formed enrollment team and new branding partners.</p> <p>Continue to build an effective internal public relations capacity in order to attract local media and other community stakeholders to know and understand the KCCS mission;</p> <p>Continue to use the school building as a community resource tool;</p> <p>Partnered with a variety of community agencies and organizations and community agencies that support KCCS’s marketing and outreach efforts.</p> <p>Efficacy of the school’s recruitment and enrollment efforts will be evaluated by increased numbers of applications of all targeted populations each year.</p>	<p>Implement a strategic marketing and enrollment plan for 2021 organized by our newly formed enrollment team and new branding partners.</p> <p>Continue to build an effective internal public relations capacity in order to attract local media and other community stakeholders to know and understand the KCCS mission;</p> <p>Continue to use the school building as a community resource tool;</p> <p>Partnered with a variety of community agencies and organizations and community agencies that support KCCS’s marketing and outreach efforts.</p> <p>Efficacy of the school’s recruitment and enrollment efforts will be evaluated by increased numbers of applications of all targeted populations each year.</p>
English Language Learners	<p>Use KCCS website to encourage families from targeted populations to apply; including translated admissions and enrollment information in top 5 foreign languages spoken in Western New York in local resettlement publications as well as translated admissions documentation on our school website.</p> <p>Engage in demographic-targeted advertising to recruit English language learners working through resettlement;</p> <p>Worked with current families to spread the word for recruitment of new students and their families.</p>	<p>Use KCCS website to encourage families from targeted populations to apply; including translated admissions and enrollment information in top 5 foreign languages spoken in Western New York in local resettlement publications as well as translated admissions documentation on our school website.</p> <p>Engage in demographic-targeted advertising to recruit English language learners working through resettlement;</p> <p>Work with current families to spread the word for recruitment of new students and their families.</p>

<p>Students with Disabilities</p>	<p>Continue to build an effective internal public relations capacity in order to attract local media and other community stakeholders to know and understand the KCCS mission; Continue to use the school building as a community resource tool using our new branding partners. Use a mixture of internal communication with current stakeholders, targeted advertising, and community outreach through the local media, local speaking engagements, and partnering with other agencies that work with early head start and specific family populations. The school will seek to enroll the majority of its grades 1-8 through retention, while filling attrition openings through the school's annual lottery. Its kindergarten class will be filled entirely through the lottery process.</p>	<p>Continue to build an effective internal public relations capacity in order to attract local media and other community stakeholders to know and understand the KCCS mission; Continue to use the school building as a community resource tool using our new branding partners. Use a mixture of internal communication with current stakeholders, targeted advertising, and community outreach through the local media, local speaking engagements, and partnering with other agencies that work with early head start and specific family populations. The school will seek to enroll the majority of its grades 1-8 through retention, while filling attrition openings through the school's annual lottery. Its kindergarten class will be filled entirely through the lottery process.</p>
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
	<p>Remain on its current site on the East Side of Buffalo; Continue to offer busing using the public school bus services; Strengthen its Parent-Teacher Organization to encourage more parent communication and parent-to-parent peer support with the use of our full time</p>	<p>Remain on its current site on the East Side of Buffalo; Continue to offer busing using the public school bus services; Strengthen its Parent-Teacher Organization to encourage more</p>

<p>Economically Disadvantaged</p>	<p>parent liaison and administrative staff; Continue to encourage KCCS to speak and give presentations at the local and national levels as well as to teach at local colleges; Offer variety of activities after school and supports to our current families.</p>	<p>parent communication and parent-to-parent peer support of administrative staff; Offer variety of activities after school and supports to our current families.</p>
<p>English Language Learners</p>	<p>Continue building our ENL department with a full time ENL positions; Continue to speak with parents and receive feedback on what's working well for their students. Continue Professional development for staff on cultural relevance integrate their culture into the school setting ex. fasting room Host afterschool support for students and families. Host a multicultural week for current families.</p>	<p>Continue building our ENL department with a full time ENL positions; Continue to speak with parents and receive feedback on what's working well for their students. Continue Professional development for staff on cultural relevance integrate their culture into the school setting ex. fasting room Host afterschool support for students and families. Host a multicultural events for current families.</p>
<p>Students with Disabilities</p>	<p>Maintain its special education teachers including a full time speech teacher, 2 full time social workers Provide continued professional development to KCCS faculty on issues of poverty, trauma, special education. The administrative team, and special education will be responsible for monitoring and overseeing the school's retention efforts, the performance of students in the three populations. Use our current lottery process to enroll students grades K-8th.</p>	<p>Maintain its special education teachers including a full time speech teacher, 2 full time social workers Provide continued professional development to KCCS faculty on issues of poverty, trauma, special education. The administrative team, and special education will be responsible for monitoring and overseeing the school's retention efforts, the performance of students in the three populations. Use our current lottery process to enroll students grades K-8th.</p>

Entry 10 - Teacher and Administrator Attrition

Completed Jul 30 2021

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 that 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 that 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.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/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

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must simultaneously 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

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

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, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
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. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
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, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category C: not to exceed 5	0

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 2020-2021 **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 30 2021

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2nd submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

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 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.

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

[KCCS MASTER CALENDAR 2021-22](#)

Filename: KCCS MASTER CALENDAR 2021 22.pdf **Size:** 47.0 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 30 2021

Instructions

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

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. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

Form for Entry 14 Links to Critical Documents on School Website

School Name: King Center Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA 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. Most Recent Annual Report (i.e., 2019-20)	https://kccs.org/about/annual-reports-accountability
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://kccs.org/about/board-of-trustees
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://kccs.org/about/board-of-trustees
3. Link to NYS School Report Card	https://data.nysed.gov/essa.php?instid=800000052431&year=2020&createreport=1&OverallStatus=1&section_1003=1&EMStatus=1
4. Lottery Notice announcing date of lottery	https://kccs.org/admissions
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	https://kccs.org/about/board-of-trustees
6. District-wide Safety Plan	https://kccs.org/resources/district-safety-plan
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://kccs.org/resources/parent-handbook
7. Authorizer-Approved FOIL Policy	https://kccs.org/informational/ferpa-foil-documentation
8. Subject matter list of FOIL records	https://kccs.org/informational/ferpa-foil-documentation

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents-Authorized Charter Schools ONLY

Please click on [the MS Excel Staff Roster Template](#) and provide the following information for ANY and ALL instructional and non-instructional employees.

- Full name for any and all employees
- TEACH IDs for any and all employees
- Using the drop down menu, select a role/position (or the best fit) for each employee in the charter school. (Please provide additional information to the Notes Section of the Staff Roster Template as necessary)
- Date of hire and employment start dates
- Number of years each employee has had in their respective professions
- Number of years each employee has had in their current role in the charter school
- Using the drop down menu, select the correct explanation as to why a teacher is teaching outside of their certification area.



King Center Charter School

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 15, 2021

By Tamaira Coleman

156 Newburgh Ave.
Buffalo, NY 14211

716-891-7912

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Prepared this 2020-21 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	committees (e.g. finance, executive)
Michelle Martin	Co-President	Nominating, Education, Finance
W. Scott Saperston	Co-President	Finance, Education, Nominating
Carl Morgan	Treasurer	Finance
Constance M. Moss, Ph.D	Secretary	Education
Toddie Rogers	Member	Education
Steven G. Biltekoff	Member	Nominating, Education
Corinne Kindzierski	Member	Education
Michael P. McMahon	Member	Finance
Sharon Bradley	Member	Education
Donnell Gibson	Member	Education
Maura Comerford Devlin	Member	Education
Nyandusi Nyachae	Member	Education
Ryanelle Fuqua	Parent Rep	Education

Tamaira Coleman has served as the Executive Director since July 2019.

SCHOOL OVERVIEW

The King Center Charter School has historically provided a learning environment for at-risk students focused on their academic and social success. We are a unique 21st century laboratory school for the study of teaching and learning in urban settings servicing 423 students.

The King Center Charter School Education Plan drives the instructional program and is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The KCCS educational plan is intentionally ordered in this manner to maximize the use of student performance to guide practice. All instructional work is aligned with the educational plan as documented in the school's LOGS (Learning Objective Guides). Lead teachers meet with the School Principal, the Director and Assistant Director of Instruction and Curriculum, and the Instructional Coaches to collaboratively analyze leading indicator achievement data from a variety of assessments that are aligned with the New York State Common Core standards. These assessments are used to prioritize academic intervention services, as well as to help adjust lesson plans and the Learning Objective Guides. In addition, the school's Leadership Team analyzes formative assessment data at regular intervals throughout the year to determine timely strategic responses that can include regrouping of students, the provision of additional assistance in the classroom, the procurement of additional materials, and the providing professional development for the teachers. When students emerge as falling off track, support action plans are created and implemented consisting of measures such as extra tutoring, counseling, intervention, parent conferences, home visits, etc.

KCCS is committed to learning all that we can from our formative and summative data. With this data, we are constantly evaluating our effectiveness using various information sources and looking for best practices and curriculum to help increase students' outcomes. The school has adopted the New York Engage ELA and Math Modules K-8th into our core curriculum. In choosing a more aligned curriculum, we believe, overtime, our students will demonstrate more proficiency in math and reading. In addition, Math and ELA Interventionists to service were added for students who needing extra support and assigned them for core support in some classrooms. Break out spaces for Response-to-Intervention for students who are at risk for inadequate academic progress to receive academic intervention are provided. KCCS also provides instructional coaching for teachers K-8th in ELA and Math to help refine instructional practices for the success for all students.

KCCS continues to assess all students grades K-8 using the F&P (Fountas & Pinnell) system. This helps determine each student's reading level as a Fall baseline and then provide regular small-group reading interventions to students who were below reading level according to Common Core standards. Our Theory of Change is that when a student can't critically engage with a text he or she can't read, we need to initially attend to our students' reading skills to catch them up to the new expectations. We are also focusing on increasing the number of students reading independently at school by providing independent reading time within the classroom schedule. We know that increasing literacy skills will result in student achievement in all subject areas.

In addition, KCCS has devoted professional development time to support teachers in increasing

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

reading levels, writing levels, social-emotional skills as well as critical thinking in both verbal and written environments.

Our mission as a school is to prepare all students beginning in kindergarten for college and career readiness. We believe that the "Road to College begins in Kindergarten". As a school we work to fulfill this mission and we are dedicated to exposing our students at an early age to college and career readiness opportunities. We will continue to partner with local colleges, businesses and community organizations to provide our students with a 21st century learning experiences. KCCS will continue to provide all students with access to technology in preparation for the new computer – based New York State test and for Career and College readiness preparation.

During the 2020-21 School Year King Center began the school year in Fully Remote instructional model with students accessing their content via Google Meet and Google Classroom. During this time students attended live remote instruction sessions with teachers while also completing classroom assignments asynchronously for their core content classes. Students also had access to online learning platforms (Map Accelerator, Moby Max, NewsELA, ReadingEggs and Math Seeds) that allowed teachers to differentiate learning paths for students to work to access asynchronously as well.

The KCCS Learning Objectives Guide (LOG) has been updated for the 2020-2021 school year to include "Focus Skills" for each grade level. Given the limited time with students online, teachers used the LOG to prioritize the most crucial grade level standards as it aligns to Common Core standards.

The core curriculum blocks were added to the distance learning schedule to reinforce grade level expectations. These blocks were devoted to ensuring that students continued to have access to grade level standards using the NYS Engage Modules and Domains for all ELA core instruction as a core resource. All students participated in Response to Intervention using the data collected from the diagnostic assessments with continued use of ongoing formative assessment systems to inform instruction throughout the school year..

To help provide social and emotional support for our students several teaching strategies were implemented specifically targeted toward building community, coping skills, mental health checks and working through the effects of COVID-19 using Restorative Justice and Leader In Me practices.

King Center also provided every student with a laptop as well as MiFi boxes when needed to ensure that all students had access to attend Remote Instruction and participate throughout the course of virtual learning. In March of 2021 King Center shifted into a Hybrid environment with the option for students to attend In-Person 2 days in person and 3 days access Remote Instruction. Students with the highest academic needs were given the opportunity to attend 4 days in person as well. Families who choose to remain Fully Remote received live-streamed instruction from the classroom that was available, as well as access to recorded lessons in Google Classroom for each grade level.

Commented [1]: Please Add and Edit

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	Total
2016-17	45	62	52	51	50	51	51	41	22	425
2017-18	62	51	55	52	51	48	46	46	36	447
2018-19	56	59	49	50	52	40	39	42	40	427
2019-20	57	55	55	46	46	47	39	36	41	422
2020-21	53	55	63	49	52	36	45	35	35	423

GOAL 1: ENGLISH LANGUAGE ARTS

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient readers and writers of the English Language

BACKGROUND

Provide a brief narrative discussing English language arts curriculum, instruction, assessment, and professional development at the school in Kindergarten – 8th grades. Provide a summary of the changes to the school's modality (in-person, hybrid, or remote) for ELA instruction throughout the year including any important changes to the ELA program or staff during the 2020-21 school year.

Core Curriculum:

KCCS has fully adopted the NYS Engage Modules and Domains for all students in grades K-8. The Modules are used as a core resource for delivering common core aligned lessons. The Learning Objectives Guide (LOG) provides a scope and sequence for daily instruction, re-teaching, assessments and review. Teachers use Performance Matters data system to upload assessment results, develop item analysis reports, and cross reference multiple data points for each student. Weak skills are identified through this system and then an action plan is developed during weekly data team meeting sessions. KCCS follows the Lucy Calkins writing workshop model for grades K-8. All students are given a pre- assessment at the beginning of each writing unit to plan mini-lessons throughout the writing process. Students work through three main writing units throughout the school year and complete a post- assessment at the end of each unit.

Assessments:

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

KCCS continues to assess every student in the school using the Fountas & Pinnell (F & P) system to determine each student's reading level as a fall baseline and then provide regular small-group reading interventions to students who score below grade level expectations. The F & P assessment is administered three times a year to monitor progress, revise interventions and to guide the classroom RTI blocks. Grades K-8 mid and end-of-module assessments have also been fully revised to closely mirror the New York State ELA assessment. NWEA Map ELA assessment is administered three times per year. The results are used to identify skill deficits, remediate weak skills and predict NYS proficiency levels so that we can respond before the actual assessments are given.

Professional Development:

KCCS continues to provide professional development throughout the school year in areas of Google Classroom, MAP Assessment Data, Trauma Informed Pedagogy, Social Emotional Learning, Leader in Me and Remote Teaching and Learning Best Practices to help support our teachers, parents and students.

Educational Modalities for 2020-21

KCCS began the 2020-21 100% remote. Teachers delivered core instruction for ELA via Google Meet. KCCS used the Google Classroom Platform to collect assignments as well as complete assessments while in the virtual learning environment.

KCCS transitioned to a hybrid model in March which is detailed below.

- In this model, students received 5 days of instruction.
- For students that were NOT in the building on their assigned days, they were able to access the LIVE in-person instruction remotely.
- Teachers streamed their whiteboards LIVE from the classroom and students who joined remotely had opportunities to participate and engage in the lesson
- Students who choose Fully Remote Instruction, were able to join the LIVE in-person instruction remotely each day.
- ENL students and students with IEP's were given preference to report to school for in-person instruction all 4 days
- Students were required to transport their school-administered laptop and chargers to and from school each day
- Students continued to use Google Classroom to upload class assignments in person and remotely

KCCS plans to return to 5 day 100% in-person instruction for the 2021-22 school year.

Method

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

During the 2020-21 school year KCCS continued to assess students using the module assessments given either in google classroom or the Performance Matters Testing System. This data was then evaluated by the teacher and instructional staff to determine reteaching points and weak skills. KCCS also conducted Fountas and Pinnell Testing virtually using Google Meet for the first two administrations and then a mix of in-person and virtual administration for the final Spring assessment. These results were then used for intervention placements throughout the school year and will be used to begin intervention services when returning in 2021-22.

KCCS continued its use of the NWEA MAP Growth Assessments during remote instruction. Students completed assessments remotely for the Fall and Winter sessions, while students who attended in the hybrid model accessed the Spring assessment in-person. KCCS plans to assess students within the first week of school as an early diagnostic of students' current achievement. This data will then be used to drive small group differentiation to address learning gaps. KCCS will monitor this growth through the NWEA reporting system as well as tracking the growth of weak skills as identified by the learning continuum and NWEA student profile.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in ELA: NWEA MAP

RESULTS AND EVALUATION

During the 2020-21 school year King Center Students did not grow at the normed rate according to the beginning of the year baseline. Students with disabilities also grew at a rate below that of the median growth of the school's general education student population. Students who tested below proficiency in the Fall assessment did not have a higher median growth than that of students. The proficiency rate for 2+ year students in grades 3-8 was 17%. The growth metrics may have been skewed by the fact that the Fall administration was taken remotely while the Spring administration was done in person. The inflation of Fall scores due to the testing being done remotely led to some students showing significantly different results when testing was done in the normal testing environment.

2020-21 NWEA MAP ELA Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	191	24	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	127	26	No

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ¹	20	16	11	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ²	2+ students	75%	193	17%	No

End of Year Performance on 2020-21 NWEA MAP 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 Proficient ³	Number Tested	Percent Proficient	Number Tested
3	11%	46	11%	45
4	19%	42	16%	37
5	7%	31	7%	31
6	28%	36	26%	34
7	29%	24	27%	22
8	20%	25	21%	24
All	18%	204	17%	193

End of Year Growth on 2020-21 NWEA MAP ELA Assessment By All Students

¹ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

² <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

³ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Grades	Median Growth Percentile	Number Tested
3	8	45
4	23	34
5	30	39
6	56	36
7	41	15
8	31	22
All	24	191

ADDITIONAL CONTEXT AND EVIDENCE

During remote instruction, KCCS experienced some barriers in regards to assessment administration and the overall validity and reliability of the assessments given the remote testing modality. Once we received the results for the Fall administration, we noticed anomalies in the results that were coming in that suggested students may have had additional help from parents, siblings or were using other technology to assist them. In response, we set in place a plan in which students would be on camera while taking assessments. We often had to remind parents to not offer help or suggestions, especially in the younger grades. Students would also experience bandwidth issues while taking the exam while being on camera due to slow internet speeds. The return to Hybrid instruction meant we would have better control over the test taking environment and ensure a more valid and reliable data point. Students in-person for Hybrid were given the exam during the MAP Window and students who had chosen remote were given the option to come into the building to take the exam. We believe the Spring results are a valid indication of where the student currently is but the growth metrics may not be reliable as the Fall administration was conducted 100% remotely.

Each Year, 75% of students who score below the NWEA MAP grade level mean score for their current grade level on the designated test, as measured by the initial administration of the NWEA MAP, will achieve a minimum increase of one school year equivalent of growth in English Language Arts.

METHOD: COMPARISON OF FALL AND SPRING NWEA MAP RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 34% OF STUDENTS MADE ONE YEAR EQUIVALENT OF GROWTH FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

Each Year, 75% of students will increase 2 levels (4 Levels in Grade 1) from their Fountas and Pinnell Fall baseline (*Grades 1-6 only)

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

METHOD: COMPARISON OF FALL AND SPRING FOUNTAS & PINNELL RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 73% OF STUDENTS MET THE GROWTH REQUIREMENT FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

Each Year, 75% of students will increase 1 level from their Fountas and Pinnell Winter baseline (Kindergarten only)

METHOD: COMPARISON OF WINTER AND SPRING FOUNTAS & PINNELL RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 54% OF KINDERGARTEN STUDENTS GREW AT LEAST ONE LEVEL FROM WINTER TO SPRING.

ADDITIONAL EVIDENCE:

Each year, 75% of students will increase one level from their writing pre-assessment to their post assessment using the Lucy Calkins Writing Rubric

METHOD: COMPARISON PRE AND POST WRITING ASSESSMENT RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 59% OF STUDENTS WHO SUBMITTED BOTH A PRE AND POST ASSESSMENT INCREASED ONE LEVEL.

ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS GOAL

King Center Charter School fell short of achieving its Absolute Goals, however there was some growth during COVID pandemic.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

ACTION PLAN

In response to the outcome data for the spring of 2021 KCCS plans to incorporate and/or build on the following, in order to increase student achievement and growth in targeted areas.

- KCCS plans to administer the diagnostic assessment using the NWEA MAP online platform early in the school year.
- The KCCS Learning Objectives Guide (LOG) will be revised to include prerequisite grade level skills along with current grade level standards. Teachers will begin by emphasizing the “Power Standards” which are the most important skills and standards for the grade level.
- All students will participate in Response to Intervention using the data collected from the Diagnostic Assessments in the beginning of the school year.
- KCCS plans to add additional time for phonics and guided reading instruction at the primary level (K-2).
- All ELA Classrooms in grades K-6 will be equipped with Leveled Literacy Intervention kits to be used during the RTI block
- KCCS plans to begin After-School Tutoring in October.
- There will be no changes in the current KCCS grading system for In-Person instruction.
- KCCS will continue the use of ongoing formative assessment systems to inform instruction throughout the school year.
- “To-Go Kits” will be set up and ready in case of rapid school closure. Teachers will ensure that all students are equipped for at-home learning.
- Teachers will continue to use online platforms for instruction during face-to-face sessions to equip students with the skills and ability to transfer to online learning in the event of rapid school closure.
- KCCS will continue to use our existing computer-based programs for additional skills practice in school and at home.
- KCCS will maintain the use of data collection in Powerschool and Performance Matters.

GOAL 2: MATHEMATICS

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving

BACKGROUND

Core Curriculum:

KCCS has fully adopted the NYS Engage Modules for all students in grades K-8. The Modules are used as a core resource for delivering common core aligned lessons. The Learning Objectives Guide (LOG) provides a scope and sequence for daily instruction, re-teaching, assessments and review. Teachers use the Performance Matters data system to upload assessment results, develop item analysis reports, and cross reference multiple data points for each student. Weak skills are identified through this system and then an action plan is developed during weekly data team meeting sessions.

Assessments:

Math baseline assessments are administered in grade K-8 in the beginning of the year to identify weak skills and determine interventions. NWEA Map Math assessment is administered 3 times per year. The results are used to identify skill deficits, remediate weak skills and predict NYS proficiency projections.

Professional Development:

KCCS continues to provide professional development throughout the school year in areas of Google Classroom, MAP Assessment Data, Trauma Informed Pedagogy, Social Emotional Learning, Leader in Me and Remote Teaching and Learning Best Practices to help support our teachers, parents and students.

Educational Modalities for 2020-21

KCCS began the 2020-21 100% remote. Teachers delivered core instruction for Mathematics via Google Meet. KCCS used the Google Classroom Platform to collect assignments as well as complete assessments while in the virtual learning environment.

In this model, students received 5 days of instruction.

- For students that were NOT in the building on their assigned days, they were able to access the LIVE in-person instruction remotely.
- Teachers streamed their whiteboards LIVE from the classroom and students who joined remotely had opportunities to participate and engage in the lesson

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

- Students who choose Fully Remote Instruction, were able to join the LIVE in-person instruction remotely each day.
- ENL students and students with IEP's were given preference to report to school for in-person instruction all 4 days
- Students were required to transport their school-administered laptop and chargers to and from school each day

Students continued to use Google Classroom to upload class assignments in person and remotely CCS transitioned to a hybrid model in March which is detailed below.

KCCS plans to return to 5 day in-person instruction for the 2021-22 school year.

METHOD

During the 2020-21 school year KCCS continued to assess students using the module assessments given either in google classroom or the Performance Matters Testing System. This data was then evaluated by the teacher and instructional staff to determine reteaching points and weak skills.

KCCS continued its use of the NWEA MAP Growth Assessments while in remote learning. Students tested remotely for the Fall and Winter assessments while students who returned in the hybrid model would take the Spring assessment in-person. KCCS plans on testing students within the first week of school as an early diagnostic of students' current achievement. This data will then be used to drive small group differentiation to help close learning gaps. KCCS will monitor this growth through the NWEA reporting system as well as tracking the growth of weak skills as identified by the learning continuum and NWEA student profile.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in mathematics: NWEA MAP

RESULTS AND EVALUATION

During the 2020-21 school year King Center Students did not grow at the normed rate according to the beginning of the year baseline. Students with disabilities also grew at a rate below that of the median growth of the school's general education student population. Students who tested below proficiency in the Fall assessment did not have a higher median growth than that of students. The proficiency rate for 2+ year students in grades 3-8 was 7%. The growth metrics may have been skewed by the fact that the Fall administration was taken remotely while the Spring administration was done in person. The inflation of Fall scores due to the testing being done remotely led to some students showing significantly different results when testing was done in the normal testing environment.

2020-21 NWEA MAP Mathematics Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
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2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	189	15	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	152	18	No
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁴	23	16	12	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ⁵	2+ students	75%	196	7%	No

End of Year Performance on 2020-21 NWEA MAP Mathematics Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ⁶	Number Tested	Percent Proficient	Number Tested
3	0%	46	0%	45
4	15%	40	14%	35
5	3%	30	3%	30
6	13%	39	11%	37
7	13%	24	14%	22
8	0%	28	0%	27
All	7%	207	7%	196

⁴ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

⁵ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

⁶ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

End of Year Growth on 2020-21 NWEA MAP Mathematics Assessment By All Students

Grades	Median Growth Percentile	Number Tested
3	4	46
4	4	33
5	6	28
6	42	39
7	16	23
8	24	27
All	15	196

ADDITIONAL CONTEXT AND EVIDENCE

During remote instruction, KCCS experienced some barriers in regards to assessment administration and the overall validity and reliability of the exams given the remote testing modality. Once we received the results for the Fall administration, we noticed anomalies in the results that were coming in that suggested students may have had additional help from parents, siblings or were using technology to assist them. In response, we set in place a plan in which students would be on camera while taking the assessment and we often had to remind parents to not offer help or suggestions especially in the younger grades. Students would also experience bandwidth issues while taking the exam while being on camera due to slow internet speeds. The return to Hybrid instruction meant we would have better control over the test taking environment and ensure a more valid and reliable data point. Students in-person for Hybrid were given the exam during the MAP Spring Window and students who had chosen remote were given the option to come into the building to take the exam. We believe the Spring results are a valid indication of where the students currently are, but the growth metrics may not be reliable as the Fall administration was conducted remotely.

Each Year, 75% of students who score below the NWEA MAP grade level mean score for their current grade level on the designated test, as measured by the initial administration of the NWEA MAP, will achieve a minimum increase of one school year equivalent of growth in Mathematics.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

METHOD: COMPARISON OF FALL AND SPRING NWEA MAP RESULTS

RESULTS AND EVALUATION: FOR THE 2020-21 SCHOOL YEAR 24% OF STUDENTS MADE THE EQUIVALENT OF ONE SCHOOL YEAR OF GROWTH FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY AND MIDDLE MATHEMATICS GOAL

King Center Charter School fell short of achieving its Absolute Goals, however there was some growth during COVID pandemic.

ACTION PLAN

In response to the outcome data for the spring of 2021 KCCS plans to incorporate and/or build on the following, in order to increase student achievement and growth in targeted areas.

- KCCS plans to administer the diagnostic assessment using the NWEA MAP online platform early in the school year.
- The KCCS Learning Objectives Guide (LOG) will be revised to include prerequisite grade level skills along with current grade level standards. Teachers will begin by emphasizing the “Power Standards” which are the most important skills and standards for the grade level.
- All students will participate in Response to Intervention using the data collected from the Diagnostic Assessments in the beginning of the school year.
- KCCS has purchased Number Worlds to be used during the RTI block for grade K-8 by the math intervention department.
- KCCS plans to begin After-School Tutoring in October.
- There will be no changes in the current KCCS grading system for In-Person instruction.
- KCCS will continue the use of ongoing formative assessment systems to inform instruction throughout the school year.
- “To-Go Kits” will be set up and ready in case of rapid school closure. Teachers will ensure that all students are equipped for at-home learning.
- Teachers will continue to use online platforms for instruction during face-to-face sessions to equip students with the skills and ability to transfer to online learning in the event of rapid school closure.
- KCCS will continue to use our existing computer-based programs for additional skills practice in school and at home.
- KCCS will maintain the use of data collection in Powerschool and Performance Matters.

GOAL 3: SCIENCE

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Science

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Students will demonstrate competency in the understanding and application of scientific concepts.

BACKGROUND

The science education plan is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The King Center Charter School's educational plan is intentionally ordered in this manner to emphasize the importance of student performance to guide practice. The King Center Science programming aligns with the Next Generation Science Standard. King Center teachers have worked in collaboration with Buffalo State to pursue professional development and curriculum planning in regards to the NGSS and three dimensional learning practices.

During the 2020-21 school year students received science instruction remotely until the return to Hybrid instruction in March of 2021. Teachers in grades K-5 prepared materials aligned to the NGSS standards through google classroom while grades 6-8 completed work online through the Amplify Curriculum application.

METHOD

King Center did not administer a norm-referenced exam during the 2020-21 school year. Students in grades 4 and 8 who were present for in-person instruction took the NYS Science Science Exam Part 1.

RESULTS AND EVALUATION

ADDITIONAL CONTEXT AND EVIDENCE

SUMMARY OF THE ELEMENTARY AND MIDDLE SCIENCE GOAL

ACTION PLAN

For the 2021-22 school year King Center has purchased Amplify Science Curriculum kits for K-2 and the school will use that curriculum K-8 going forward. King Center has also appointed a Science Coordinator to help support teachers with training and professional development throughout the year. In the event of a return to remote instruction the King Center is able to continue science curriculum via the online curriculum tools provided by Amplify.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state's testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#).

Goal 7: 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

King Center has been determined to be a school in good standing according to ESSA.

ADDITIONAL EVIDENCE

King Center has demonstrated a consistent record of achieving this goal over the course of their charter.

Accountability Status by Year

Year	Status
2018-19	School in Good Standing
2019-20	School in Good Standing
2020-21	School in Good Standing



King Center Charter School

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 15, 2021

By Tamaira Coleman

156 Newburgh Ave.
Buffalo, NY 14211

716-891-7912

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Prepared this 2020-21 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	committees (e.g. finance, executive)
Michelle Martin	Co-President	Nominating, Education, Finance
W. Scott Saperston	Co-President	Finance, Education, Nominating
Carl Morgan	Treasurer	Finance
Constance M. Moss, Ph.D	Secretary	Education
Toddie Rogers	Member	Education
Steven G. Biltekoff	Member	Nominating, Education
Corinne Kindzierski	Member	Education
Michael P. McMahon	Member	Finance
Sharon Bradley	Member	Education
Donnell Gibson	Member	Education
Maura Comerford Devlin	Member	Education
Nyandusi Nyachae	Member	Education
Ryanelle Fuqua	Parent Rep	Education

Tamaira Coleman has served as the Executive Director since July 2019.

SCHOOL OVERVIEW

The King Center Charter School has historically provided a learning environment for at-risk students focused on their academic and social success. We are a unique 21st century laboratory school for the study of teaching and learning in urban settings servicing 423 students.

The King Center Charter School Education Plan drives the instructional program and is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The KCCS educational plan is intentionally ordered in this manner to maximize the use of student performance to guide practice. All instructional work is aligned with the educational plan as documented in the school's LOGS (Learning Objective Guides). Lead teachers meet with the School Principal, the Director and Assistant Director of Instruction and Curriculum, and the Instructional Coaches to collaboratively analyze leading indicator achievement data from a variety of assessments that are aligned with the New York State Common Core standards. These assessments are used to prioritize academic intervention services, as well as to help adjust lesson plans and the Learning Objective Guides. In addition, the school's Leadership Team analyzes formative assessment data at regular intervals throughout the year to determine timely strategic responses that can include regrouping of students, the provision of additional assistance in the classroom, the procurement of additional materials, and the providing professional development for the teachers. When students emerge as falling off track, support action plans are created and implemented consisting of measures such as extra tutoring, counseling, intervention, parent conferences, home visits, etc.

KCCS is committed to learning all that we can from our formative and summative data. With this data, we are constantly evaluating our effectiveness using various information sources and looking for best practices and curriculum to help increase students' outcomes. The school has adopted the New York Engage ELA and Math Modules K-8th into our core curriculum. In choosing a more aligned curriculum, we believe, overtime, our students will demonstrate more proficiency in math and reading. In addition, Math and ELA Interventionists to service were added for students who needing extra support and assigned them for core support in some classrooms. Break out spaces for Response-to-Intervention for students who are at risk for inadequate academic progress to receive academic intervention are provided. KCCS also provides instructional coaching for teachers K-8th in ELA and Math to help refine instructional practices for the success for all students.

KCCS continues to assess all students grades K-8 using the F&P (Fountas & Pinnell) system. This helps determine each student's reading level as a Fall baseline and then provide regular small-group reading interventions to students who were below reading level according to Common Core standards. Our Theory of Change is that when a student can't critically engage with a text he or she can't read, we need to initially attend to our students' reading skills to catch them up to the new expectations. We are also focusing on increasing the number of students reading independently at school by providing independent reading time within the classroom schedule. We know that increasing literacy skills will result in student achievement in all subject areas.

In addition, KCCS has devoted professional development time to support teachers in increasing

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

reading levels, writing levels, social-emotional skills as well as critical thinking in both verbal and written environments.

Our mission as a school is to prepare all students beginning in kindergarten for college and career readiness. We believe that the "Road to College begins in Kindergarten". As a school we work to fulfill this mission and we are dedicated to exposing our students at an early age to college and career readiness opportunities. We will continue to partner with local colleges, businesses and community organizations to provide our students with a 21st century learning experiences. KCCS will continue to provide all students with access to technology in preparation for the new computer – based New York State test and for Career and College readiness preparation.

During the 2020-21 School Year King Center began the school year in Fully Remote instructional model with students accessing their content via Google Meet and Google Classroom. During this time students attended live remote instruction sessions with teachers while also completing classroom assignments asynchronously for their core content classes. Students also had access to online learning platforms (Map Accelerator, Moby Max, NewsELA, ReadingEggs and Math Seeds) that allowed teachers to differentiate learning paths for students to work to access asynchronously as well.

The KCCS Learning Objectives Guide (LOG) has been updated for the 2020-2021 school year to include "Focus Skills" for each grade level. Given the limited time with students online, teachers used the LOG to prioritize the most crucial grade level standards as it aligns to Common Core standards.

The core curriculum blocks were added to the distance learning schedule to reinforce grade level expectations. These blocks were devoted to ensuring that students continued to have access to grade level standards using the NYS Engage Modules and Domains for all ELA core instruction as a core resource. All students participated in Response to Intervention using the data collected from the diagnostic assessments with continued use of ongoing formative assessment systems to inform instruction throughout the school year..

To help provide social and emotional support for our students several teaching strategies were implemented specifically targeted toward building community, coping skills, mental health checks and working through the effects of COVID-19 using Restorative Justice and Leader In Me practices.

King Center also provided every student with a laptop as well as MiFi boxes when needed to ensure that all students had access to attend Remote Instruction and participate throughout the course of virtual learning. In March of 2021 King Center shifted into a Hybrid environment with the option for students to attend In-Person 2 days in person and 3 days access Remote Instruction. Students with the highest academic needs were given the opportunity to attend 4 days in person as well. Families who choose to remain Fully Remote received live-streamed instruction from the classroom that was available, as well as access to recorded lessons in Google Classroom for each grade level.

Commented [1]: Please Add and Edit

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	Total
2016-17	45	62	52	51	50	51	51	41	22	425
2017-18	62	51	55	52	51	48	46	46	36	447
2018-19	56	59	49	50	52	40	39	42	40	427
2019-20	57	55	55	46	46	47	39	36	41	422
2020-21	53	55	63	49	52	36	45	35	35	423

GOAL 1: ENGLISH LANGUAGE ARTS

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient readers and writers of the English Language

BACKGROUND

Provide a brief narrative discussing English language arts curriculum, instruction, assessment, and professional development at the school in Kindergarten – 8th grades. Provide a summary of the changes to the school's modality (in-person, hybrid, or remote) for ELA instruction throughout the year including any important changes to the ELA program or staff during the 2020-21 school year.

Core Curriculum:

KCCS has fully adopted the NYS Engage Modules and Domains for all students in grades K-8. The Modules are used as a core resource for delivering common core aligned lessons. The Learning Objectives Guide (LOG) provides a scope and sequence for daily instruction, re-teaching, assessments and review. Teachers use Performance Matters data system to upload assessment results, develop item analysis reports, and cross reference multiple data points for each student. Weak skills are identified through this system and then an action plan is developed during weekly data team meeting sessions. KCCS follows the Lucy Calkins writing workshop model for grades K-8. All students are given a pre- assessment at the beginning of each writing unit to plan mini-lessons throughout the writing process. Students work through three main writing units throughout the school year and complete a post- assessment at the end of each unit.

Assessments:

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

KCCS continues to assess every student in the school using the Fountas & Pinnell (F & P) system to determine each student's reading level as a fall baseline and then provide regular small-group reading interventions to students who score below grade level expectations. The F & P assessment is administered three times a year to monitor progress, revise interventions and to guide the classroom RTI blocks. Grades K-8 mid and end-of-module assessments have also been fully revised to closely mirror the New York State ELA assessment. NWEA Map ELA assessment is administered three times per year. The results are used to identify skill deficits, remediate weak skills and predict NYS proficiency levels so that we can respond before the actual assessments are given.

Professional Development:

KCCS continues to provide professional development throughout the school year in areas of Google Classroom, MAP Assessment Data, Trauma Informed Pedagogy, Social Emotional Learning, Leader in Me and Remote Teaching and Learning Best Practices to help support our teachers, parents and students.

Educational Modalities for 2020-21

KCCS began the 2020-21 100% remote. Teachers delivered core instruction for ELA via Google Meet. KCCS used the Google Classroom Platform to collect assignments as well as complete assessments while in the virtual learning environment.

KCCS transitioned to a hybrid model in March which is detailed below.

- In this model, students received 5 days of instruction.
- For students that were NOT in the building on their assigned days, they were able to access the LIVE in-person instruction remotely.
- Teachers streamed their whiteboards LIVE from the classroom and students who joined remotely had opportunities to participate and engage in the lesson
- Students who choose Fully Remote Instruction, were able to join the LIVE in-person instruction remotely each day.
- ENL students and students with IEP's were given preference to report to school for in-person instruction all 4 days
- Students were required to transport their school-administered laptop and chargers to and from school each day
- Students continued to use Google Classroom to upload class assignments in person and remotely

KCCS plans to return to 5 day 100% in-person instruction for the 2021-22 school year.

Method

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

During the 2020-21 school year KCCS continued to assess students using the module assessments given either in google classroom or the Performance Matters Testing System. This data was then evaluated by the teacher and instructional staff to determine reteaching points and weak skills. KCCS also conducted Fountas and Pinnell Testing virtually using Google Meet for the first two administrations and then a mix of in-person and virtual administration for the final Spring assessment. These results were then used for intervention placements throughout the school year and will be used to begin intervention services when returning in 2021-22.

KCCS continued its use of the NWEA MAP Growth Assessments during remote instruction. Students completed assessments remotely for the Fall and Winter sessions, while students who attended in the hybrid model accessed the Spring assessment in-person. KCCS plans to assess students within the first week of school as an early diagnostic of students' current achievement. This data will then be used to drive small group differentiation to address learning gaps. KCCS will monitor this growth through the NWEA reporting system as well as tracking the growth of weak skills as identified by the learning continuum and NWEA student profile.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in ELA: NWEA MAP

RESULTS AND EVALUATION

During the 2020-21 school year King Center Students did not grow at the normed rate according to the beginning of the year baseline. Students with disabilities also grew at a rate below that of the median growth of the school's general education student population. Students who tested below proficiency in the Fall assessment did not have a higher median growth than that of students. The proficiency rate for 2+ year students in grades 3-8 was 17%. The growth metrics may have been skewed by the fact that the Fall administration was taken remotely while the Spring administration was done in person. The inflation of Fall scores due to the testing being done remotely led to some students showing significantly different results when testing was done in the normal testing environment.

2020-21 NWEA MAP ELA Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	191	24	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	127	26	No

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ¹	20	16	11	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ²	2+ students	75%	193	17%	No

End of Year Performance on 2020-21 NWEA MAP 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 Proficient ³	Number Tested	Percent Proficient	Number Tested
3	11%	46	11%	45
4	19%	42	16%	37
5	7%	31	7%	31
6	28%	36	26%	34
7	29%	24	27%	22
8	20%	25	21%	24
All	18%	204	17%	193

End of Year Growth on 2020-21 NWEA MAP ELA Assessment By All Students

¹ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

² <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

³ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Grades	Median Growth Percentile	Number Tested
3	8	45
4	23	34
5	30	39
6	56	36
7	41	15
8	31	22
All	24	191

ADDITIONAL CONTEXT AND EVIDENCE

During remote instruction, KCCS experienced some barriers in regards to assessment administration and the overall validity and reliability of the assessments given the remote testing modality. Once we received the results for the Fall administration, we noticed anomalies in the results that were coming in that suggested students may have had additional help from parents, siblings or were using other technology to assist them. In response, we set in place a plan in which students would be on camera while taking assessments. We often had to remind parents to not offer help or suggestions, especially in the younger grades. Students would also experience bandwidth issues while taking the exam while being on camera due to slow internet speeds. The return to Hybrid instruction meant we would have better control over the test taking environment and ensure a more valid and reliable data point. Students in-person for Hybrid were given the exam during the MAP Window and students who had chosen remote were given the option to come into the building to take the exam. We believe the Spring results are a valid indication of where the student currently is but the growth metrics may not be reliable as the Fall administration was conducted 100% remotely.

Each Year, 75% of students who score below the NWEA MAP grade level mean score for their current grade level on the designated test, as measured by the initial administration of the NWEA MAP, will achieve a minimum increase of one school year equivalent of growth in English Language Arts.

METHOD: COMPARISON OF FALL AND SPRING NWEA MAP RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 34% OF STUDENTS MADE ONE YEAR EQUIVALENT OF GROWTH FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

Each Year, 75% of students will increase 2 levels (4 Levels in Grade 1) from their Fountas and Pinnell Fall baseline (*Grades 1-6 only)

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

METHOD: COMPARISON OF FALL AND SPRING FOUNTAS & PINNELL RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 73% OF STUDENTS MET THE GROWTH REQUIREMENT FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

Each Year, 75% of students will increase 1 level from their Fountas and Pinnell Winter baseline (Kindergarten only)

METHOD: COMPARISON OF WINTER AND SPRING FOUNTAS & PINNELL RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 54% OF KINDERGARTEN STUDENTS GREW AT LEAST ONE LEVEL FROM WINTER TO SPRING.

ADDITIONAL EVIDENCE:

Each year, 75% of students will increase one level from their writing pre-assessment to their post assessment using the Lucy Calkins Writing Rubric

METHOD: COMPARISON PRE AND POST WRITING ASSESSMENT RESULTS

RESULTS AND EVALUATION: DURING THE 2020-21 SCHOOL YEAR 59% OF STUDENTS WHO SUBMITTED BOTH A PRE AND POST ASSESSMENT INCREASED ONE LEVEL.

ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS GOAL

King Center Charter School fell short of achieving its Absolute Goals, however there was some growth during COVID pandemic.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

ACTION PLAN

In response to the outcome data for the spring of 2021 KCCS plans to incorporate and/or build on the following, in order to increase student achievement and growth in targeted areas.

- KCCS plans to administer the diagnostic assessment using the NWEA MAP online platform early in the school year.
- The KCCS Learning Objectives Guide (LOG) will be revised to include prerequisite grade level skills along with current grade level standards. Teachers will begin by emphasizing the “Power Standards” which are the most important skills and standards for the grade level.
- All students will participate in Response to Intervention using the data collected from the Diagnostic Assessments in the beginning of the school year.
- KCCS plans to add additional time for phonics and guided reading instruction at the primary level (K-2).
- All ELA Classrooms in grades K-6 will be equipped with Leveled Literacy Intervention kits to be used during the RTI block
- KCCS plans to begin After-School Tutoring in October.
- There will be no changes in the current KCCS grading system for In-Person instruction.
- KCCS will continue the use of ongoing formative assessment systems to inform instruction throughout the school year.
- “To-Go Kits” will be set up and ready in case of rapid school closure. Teachers will ensure that all students are equipped for at-home learning.
- Teachers will continue to use online platforms for instruction during face-to-face sessions to equip students with the skills and ability to transfer to online learning in the event of rapid school closure.
- KCCS will continue to use our existing computer-based programs for additional skills practice in school and at home.
- KCCS will maintain the use of data collection in Powerschool and Performance Matters.

GOAL 2: MATHEMATICS

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving

BACKGROUND

Core Curriculum:

KCCS has fully adopted the NYS Engage Modules for all students in grades K-8. The Modules are used as a core resource for delivering common core aligned lessons. The Learning Objectives Guide (LOG) provides a scope and sequence for daily instruction, re-teaching, assessments and review. Teachers use the Performance Matters data system to upload assessment results, develop item analysis reports, and cross reference multiple data points for each student. Weak skills are identified through this system and then an action plan is developed during weekly data team meeting sessions.

Assessments:

Math baseline assessments are administered in grade K-8 in the beginning of the year to identify weak skills and determine interventions. NWEA Map Math assessment is administered 3 times per year. The results are used to identify skill deficits, remediate weak skills and predict NYS proficiency projections.

Professional Development:

KCCS continues to provide professional development throughout the school year in areas of Google Classroom, MAP Assessment Data, Trauma Informed Pedagogy, Social Emotional Learning, Leader in Me and Remote Teaching and Learning Best Practices to help support our teachers, parents and students.

Educational Modalities for 2020-21

KCCS began the 2020-21 100% remote. Teachers delivered core instruction for Mathematics via Google Meet. KCCS used the Google Classroom Platform to collect assignments as well as complete assessments while in the virtual learning environment.

In this model, students received 5 days of instruction.

- For students that were NOT in the building on their assigned days, they were able to access the LIVE in-person instruction remotely.
- Teachers streamed their whiteboards LIVE from the classroom and students who joined remotely had opportunities to participate and engage in the lesson

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

- Students who choose Fully Remote Instruction, were able to join the LIVE in-person instruction remotely each day.
- ENL students and students with IEP's were given preference to report to school for in-person instruction all 4 days
- Students were required to transport their school-administered laptop and chargers to and from school each day

Students continued to use Google Classroom to upload class assignments in person and remotely CCS transitioned to a hybrid model in March which is detailed below.

KCCS plans to return to 5 day in-person instruction for the 2021-22 school year.

METHOD

During the 2020-21 school year KCCS continued to assess students using the module assessments given either in google classroom or the Performance Matters Testing System. This data was then evaluated by the teacher and instructional staff to determine reteaching points and weak skills.

KCCS continued its use of the NWEA MAP Growth Assessments while in remote learning. Students tested remotely for the Fall and Winter assessments while students who returned in the hybrid model would take the Spring assessment in-person. KCCS plans on testing students within the first week of school as an early diagnostic of students' current achievement. This data will then be used to drive small group differentiation to help close learning gaps. KCCS will monitor this growth through the NWEA reporting system as well as tracking the growth of weak skills as identified by the learning continuum and NWEA student profile.

During 2020-21, the school(s) primarily used the following exam to assess student growth and achievement in mathematics: NWEA MAP

RESULTS AND EVALUATION

During the 2020-21 school year King Center Students did not grow at the normed rate according to the beginning of the year baseline. Students with disabilities also grew at a rate below that of the median growth of the school's general education student population. Students who tested below proficiency in the Fall assessment did not have a higher median growth than that of students. The proficiency rate for 2+ year students in grades 3-8 was 7%. The growth metrics may have been skewed by the fact that the Fall administration was taken remotely while the Spring administration was done in person. The inflation of Fall scores due to the testing being done remotely led to some students showing significantly different results when testing was done in the normal testing environment.

2020-21 NWEA MAP Mathematics Assessment End of Year Results

Measure	Subgroup	Target	Tested	Results	Met?
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2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 1: Each year, the school's median growth percentile of all 3 rd through 8 th grade students will be greater than 50. Student growth is the difference between the beginning of year score and the end of year score.	All students	50	189	15	No
Measure 2: Each year, the school's median growth percentile of all 3 rd through 8 th grade students whose achievement did not meet or exceed the RIT score proficiency equivalent in the fall will meet or exceed 55 in the spring administration.	Low initial achievers	55	152	18	No
Measure 3: Each year, the median growth percentile of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁴	23	16	12	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will meet or exceed the RIT score proficiency equivalent according to the most recent linking study comparing NWEA Growth to New York State standards. ⁵	2+ students	75%	196	7%	No

End of Year Performance on 2020-21 NWEA MAP Mathematics Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Proficient ⁶	Number Tested	Percent Proficient	Number Tested
3	0%	46	0%	45
4	15%	40	14%	35
5	3%	30	3%	30
6	13%	39	11%	37
7	13%	24	14%	22
8	0%	28	0%	27
All	7%	207	7%	196

⁴ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, students experiencing housing insecurity, etc.), please explain the rationale in the narrative section

⁵ <https://www.nwea.org/content/uploads/2020/02/NY-MAP-Growth-Linking-Study-Report-2020-07-22.pdf>.

⁶ Proficient is defined as scoring at or above the grade-level RIT score cut score according to the most recently available linking study found [here](#). Refer to pages 15-16, tables 3.5 and 3.6.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

End of Year Growth on 2020-21 NWEA MAP Mathematics Assessment By All Students

Grades	Median Growth Percentile	Number Tested
3	4	46
4	4	33
5	6	28
6	42	39
7	16	23
8	24	27
All	15	196

ADDITIONAL CONTEXT AND EVIDENCE

During remote instruction, KCCS experienced some barriers in regards to assessment administration and the overall validity and reliability of the exams given the remote testing modality. Once we received the results for the Fall administration, we noticed anomalies in the results that were coming in that suggested students may have had additional help from parents, siblings or were using technology to assist them. In response, we set in place a plan in which students would be on camera while taking the assessment and we often had to remind parents to not offer help or suggestions especially in the younger grades. Students would also experience bandwidth issues while taking the exam while being on camera due to slow internet speeds. The return to Hybrid instruction meant we would have better control over the test taking environment and ensure a more valid and reliable data point. Students in-person for Hybrid were given the exam during the MAP Spring Window and students who had chosen remote were given the option to come into the building to take the exam. We believe the Spring results are a valid indication of where the students currently are, but the growth metrics may not be reliable as the Fall administration was conducted remotely.

Each Year, 75% of students who score below the NWEA MAP grade level mean score for their current grade level on the designated test, as measured by the initial administration of the NWEA MAP, will achieve a minimum increase of one school year equivalent of growth in Mathematics.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

METHOD: COMPARISON OF FALL AND SPRING NWEA MAP RESULTS

RESULTS AND EVALUATION: FOR THE 2020-21 SCHOOL YEAR 24% OF STUDENTS MADE THE EQUIVALENT OF ONE SCHOOL YEAR OF GROWTH FROM FALL TO SPRING.

ADDITIONAL EVIDENCE:

SUMMARY OF THE ELEMENTARY AND MIDDLE MATHEMATICS GOAL

King Center Charter School fell short of achieving its Absolute Goals, however there was some growth during COVID pandemic.

ACTION PLAN

In response to the outcome data for the spring of 2021 KCCS plans to incorporate and/or build on the following, in order to increase student achievement and growth in targeted areas.

- KCCS plans to administer the diagnostic assessment using the NWEA MAP online platform early in the school year.
- The KCCS Learning Objectives Guide (LOG) will be revised to include prerequisite grade level skills along with current grade level standards. Teachers will begin by emphasizing the “Power Standards” which are the most important skills and standards for the grade level.
- All students will participate in Response to Intervention using the data collected from the Diagnostic Assessments in the beginning of the school year.
- KCCS has purchased Number Worlds to be used during the RTI block for grade K-8 by the math intervention department.
- KCCS plans to begin After-School Tutoring in October.
- There will be no changes in the current KCCS grading system for In-Person instruction.
- KCCS will continue the use of ongoing formative assessment systems to inform instruction throughout the school year.
- “To-Go Kits” will be set up and ready in case of rapid school closure. Teachers will ensure that all students are equipped for at-home learning.
- Teachers will continue to use online platforms for instruction during face-to-face sessions to equip students with the skills and ability to transfer to online learning in the event of rapid school closure.
- KCCS will continue to use our existing computer-based programs for additional skills practice in school and at home.
- KCCS will maintain the use of data collection in Powerschool and Performance Matters.

GOAL 3: SCIENCE

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Science

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Students will demonstrate competency in the understanding and application of scientific concepts.

BACKGROUND

The science education plan is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The King Center Charter School's educational plan is intentionally ordered in this manner to emphasize the importance of student performance to guide practice. The King Center Science programming aligns with the Next Generation Science Standard. King Center teachers have worked in collaboration with Buffalo State to pursue professional development and curriculum planning in regards to the NGSS and three dimensional learning practices.

During the 2020-21 school year students received science instruction remotely until the return to Hybrid instruction in March of 2021. Teachers in grades K-5 prepared materials aligned to the NGSS standards through google classroom while grades 6-8 completed work online through the Amplify Curriculum application.

METHOD

King Center did not administer a norm-referenced exam during the 2020-21 school year. Students in grades 4 and 8 who were present for in-person instruction took the NYS Science Science Exam Part 1.

RESULTS AND EVALUATION

ADDITIONAL CONTEXT AND EVIDENCE

SUMMARY OF THE ELEMENTARY AND MIDDLE SCIENCE GOAL

ACTION PLAN

For the 2021-22 school year King Center has purchased Amplify Science Curriculum kits for K-2 and the school will use that curriculum K-8 going forward. King Center has also appointed a Science Coordinator to help support teachers with training and professional development throughout the year. In the event of a return to remote instruction the King Center is able to continue science curriculum via the online curriculum tools provided by Amplify.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

GOAL 4: ESSA

Due to COVID-19 and the subsequent changes to the state's testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#).

Goal 7: 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

King Center has been determined to be a school in good standing according to ESSA.

ADDITIONAL EVIDENCE

King Center has demonstrated a consistent record of achieving this goal over the course of their charter.

Accountability Status by Year

Year	Status
2018-19	School in Good Standing
2019-20	School in Good Standing
2020-21	School in Good Standing



**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 containe 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

King Center Charter School

SCHOOL

Name:	King Center Charter School
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CONTACT INFORMATION

Contact Name:	Barbara Lindaman
Contact Title:	Director of Finance
Contact Email:	[REDACTED]
Contact Phone:	[REDACTED]

REPORT PERIOD

Current Academic Year:	2021-22
Prior Academic Year:	2020-21

**KING CENTER CHARTER SCHOOL
2021-22**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	60	55	51	59	46	49	35	42	33				
TOTAL ENROLLMENT = 430													

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	430	0	430	0	430	0	430	0	0	0	0	0
*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.														
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
		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/OTHER	DISTRICT NAME(S)		430		430		430		430					
2	SECONDARY District (Select from drop-down list) →													

		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	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	<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

**KING CENTER CHARTER SCHOOL
2021-22**

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 2020-21 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		1.0		1.0		1.0		1.0							
Instructional Management		2.0		2.0		2.0		2.0							
Deans, Directors & Coordinators		2.0		2.0		2.0		2.0							
CFO / Director of Finance		1.0		1.0		1.0		1.0							
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 2020-21 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		34.0		34.0		34.0		34.0							
Teachers - SPED		5.0		5.0		5.0		5.0							
Substitute Teachers		3.0		3.0		3.0		3.0							
Teaching Assistants		14.0		14.0		14.0		14.0							
Specialty Teachers		7.0		7.0		7.0		7.0							
Aides															
Therapists & Counselors		2.0		2.0		2.0		2.0							
Other		5.0		5.0		5.0		5.0							
TOTAL INSTRUCTIONAL	0.0	70.0	0.0	70.0	0.0	70.0	0.0	70.0	0.0	0.0	0.0	0.0	0.0		
NON-INSTRUCTIONAL PERSONNEL FTE															
	PRIOR YEAR 2020-21 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		1.0		1.0		1.0		1.0							
Custodian		4.0		4.0		4.0		4.0							
Security															
Other		1.0		1.0		1.0		1.0							
TOTAL NON-INSTRUCTIONAL	0.0	7.0	0.0	7.0	0.0	7.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0		
TOTAL PERSONNEL SERVICE FTE	0.0	85.0	0.0	85.0	0.0	85.0	0.0	85.0	0.0	0.0	0.0	0.0	0.0		

KING CENTER CHARTER SCHOOL
Budget / Operating Plan
2021-22

		Prior Year Actual 2020-21 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
Total Revenue		-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-
Total Expenses		-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-
Net Income		-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-
Actual Student Enrollment		-	430	-	-	430	-	-	430	-	-	430	-	-
REVENUE		-	-	-	-	-	-	-	-	-	-	-	-	-
REVENUES FROM STATE SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-
Per Pupil Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
BUFFALO CITY SD		-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		-	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	582,601	-	-	1,747,802	-	-	1,747,802	-	-	1,747,802	-	-
REVENUE FROM FEDERAL FUNDING		-	-	-	-	-	-	-	-	-	-	-	-	-
IDEA Special Needs		-	-	-	-	-	-	-	-	-	-	-	-	-
Title I		-	-	-	-	-	-	-	-	-	-	-	-	-
Title Funding - Other		-	27,744	-	-	83,232	-	-	83,232	-	-	83,232	-	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	27,744	-	-	83,232	-	-	83,232	-	-	83,232	-	-
LOCAL and OTHER REVENUE		-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations		-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising		-	1,000	-	-	3,000	-	-	3,000	-	-	3,000	-	-
Erate Reimbursement		-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	300	-	-	300	-	-	300	-	-	300	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER		-	869,109	-	-	540,264	-	-	240,264	-	-	240,260	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	870,409	-	-	543,564	-	-	243,564	-	-	243,560	-	-
TOTAL REVENUE		-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-

**KING CENTER CHARTER SCHOOL
Budget / Operating Plan
2021-22**

		KING CENTER CHARTER SCHOOL Budget / Operating Plan 2021-22												
Total Revenue		-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-
Total Expenses		-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-
Net Income		-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-
Actual Student Enrollment		-	430	-	-	430	-	-	430	-	-	430	-	-
		Prior Year Actual 2020-21 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	1.00		27,912		-	27,912		-	27,913		-	27,913		-
Instructional Management	2.00		46,424		-	46,424		-	46,424		-	46,424		-
Deans, Directors & Coordinators	2.00		23,111		-	31,625		-	31,625		-	31,625		-
CFO / Director of Finance	1.00		23,648		-	23,648		-	23,649		-	23,649		-
Operation / Business Manager	-				-			-			-			-
Administrative Staff	2.00		24,808		-	24,808		-	24,808		-	24,808		-
TOTAL ADMINISTRATIVE STAFF	8.00		145,903		-	154,417		-	154,419		-	154,419		-
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular	34.00		281,473		-	575,715		-	575,715		-	575,717		-
Teachers - SPED	5.00		40,130		-	80,259		-	80,259		-	80,259		-
Substitute Teachers	3.00		13,267		-	26,535		-	26,535		-	26,536		-
Teaching Assistants	14.00		49,811		-	99,621		-	99,621		-	99,622		-
Specialty Teachers	7.00		57,074		-	114,153		-	114,153		-	114,153		-
Aides	-				-			-			-			-
Therapists & Counselors	2.00		17,038		-	26,173		-	26,173		-	26,173		-
Other	5.00		84,743		-	84,743		-	84,743		-	84,743		-
TOTAL INSTRUCTIONAL	70.00		543,536		-	1,007,199		-	1,007,199		-	1,007,203		-
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	1.00		6,400		-	12,804		-	12,804		-	12,804		-
Librarian	1.00		5,934		-	11,868		-	11,868		-	11,868		-
Custodian	4.00		36,536		-	36,536		-	36,536		-	36,535		-
Security	-				-			-			-			-
Other	1.00		12,229		-	12,229		-	12,229		-	12,227		-
TOTAL NON-INSTRUCTIONAL	7.00		61,099		-	73,437		-	73,437		-	73,434		-
SUBTOTAL PERSONNEL SERVICE COSTS	85.00		750,538		-	1,235,053		-	1,235,055		-	1,235,056		-
PAYROLL TAXES AND BENEFITS														
Payroll Taxes			60,043		-	98,805		-	98,805		-	98,794		-
Fringe / Employee Benefits			130,272		-	138,016		-	138,016		-	138,016		-
Retirement / Pension			73,553		-	121,035		-	121,035		-	121,038		-
TOTAL PAYROLL TAXES AND BENEFITS			263,868		-	357,856		-	357,856		-	357,848		-
TOTAL PERSONNEL SERVICE COSTS	85.00		1,014,406		-	1,592,909		-	1,592,911		-	1,592,904		-
CONTRACTED SERVICES														
Accounting / Audit					-			-			-			-
Legal					-			-			-			-
Management Company Fee					-			-			-			-
Nurse Services					-			-			-			-
Food Service / School Lunch					-			-			-			-
Payroll Services					-			-			-			-
Special Ed Services					-			-			-			-
Titlement Services (i.e. Title I)					-			-			-			-
Other Purchased / Professional / Consulting			5,925		-	5,925		-	5,925		-	5,925		-
TOTAL CONTRACTED SERVICES			5,925		-	5,925		-	5,925		-	5,925		-

KING CENTER CHARTER SCHOOL Budget / Operating Plan 2021-22													
Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-	-
	Prior Year Actual 2020-21 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				-			-			-			-
Classroom / Teaching Supplies & Materials		45,625		-	81,735		-	81,735		-	81,735		-
Special Ed Supplies & Materials				-			-			-			-
Textbooks / Workbooks				-			-			-			-
Supplies & Materials other				-			-			-			-
Equipment / Furniture				-			-			-			-
Telephone		1,530		-	1,530		-	1,530		-	1,530		-
Technology		7,889		-	319,917		-	19,917		-	19,917		-
Student Testing & Assessment				-			-			-			-
Field Trips		2,130		-	6,390		-	6,390		-	6,390		-
Transportation (student)		10,154		-	30,462		-	30,462		-	30,462		-
Student Services - other		19,758		-	59,274		-	59,274		-	59,274		-
Office Expense		9,925		-	9,925		-	9,925		-	9,925		-
Staff Development		7,750		-	23,250		-	23,250		-	23,250		-
Staff Recruitment				-			-			-			-
Student Recruitment / Marketing				-			-			-			-
School Meals / Lunch				-			-			-			-
Travel (Staff)				-			-			-			-
Fundraising				-			-			-			-
Other		19,192		-	19,461		-	19,561		-	19,461		-
TOTAL SCHOOL OPERATIONS	-	123,953	-	-	551,944	-	-	252,044	-	-	251,944	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		26,050		-	26,050		-	26,050		-	26,050		-
Janitorial				-			-			-			-
Building and Land Rent / Lease / Facility Finance Interest				-			-			-			-
Repairs & Maintenance		18,313		-	18,313		-	18,313		-	18,312		-
Equipment / Furniture				-			-			-			-
Security				-			-			-			-
Utilities		15,925		-	15,925		-	15,925		-	15,925		-
TOTAL FACILITY OPERATION & MAINTENANCE	-	60,288	-	-	60,288	-	-	60,288	-	-	60,287	-	-
DEPRECIATION & AMORTIZATION		47,225		-	47,225		-	47,225		-	47,225		-
COVID-19 / CONTINGENCY				-			-			-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-
NET INCOME	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-

KING CENTER CHARTER SCHOOL Budget / Operating Plan 2021-22													
Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-	-
	Prior Year Actual 2020-21 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	-	430	-	-	430	-	-	430	-	-	430	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	430	-	-	430	-	-	430	-	-	430	-	-
REVENUE PER PUPIL	-	3,444	-	-	5,522	-	-	4,825	-	-	4,825	-	-
EXPENSES PER PUPIL	-	2,911	-	-	5,252	-	-	4,554	-	-	4,554	-	-

		KING CENTER CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
Total Revenue		8,004,544	8,004,544	-	8,004,544	8,004,544	
Total Expenses		7,426,766	7,426,766	-	(7,426,766)	(7,426,766)	
Net Income		577,778	577,778	-	577,778	577,778	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue		2021-22 Per Pupil Rate					
BUFFALO CITY SD	13,308	5,722,440	5,722,440	-	5,722,440	5,722,440	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)							
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,308	5,722,440	5,722,440	-	5,722,440	5,722,440	
Special Education Revenue		103,567	103,567	-	103,567	103,567	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		5,826,007	5,826,007	-	5,826,007	5,826,007	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		-	-	-	-	-	
Title I		-	-	-	-	-	
Title Funding - Other		277,440	277,440	-	277,440	277,440	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		277,440	277,440	-	277,440	277,440	
LOCAL and OTHER REVENUE							
Contributions and Donations		-	-	-	-	-	
Fundraising		10,000	10,000	-	10,000	10,000	
Erate Reimbursement		-	-	-	-	-	
Earnings on Investments		-	-	-	-	-	
Interest Income		1,200	1,200	-	1,200	1,200	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		1,889,897	1,889,897	-	1,889,897	1,889,897	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		1,901,097	1,901,097	-	1,901,097	1,901,097	
TOTAL REVENUE		8,004,544	8,004,544	-	8,004,544	8,004,544	

		KING CENTER CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
		8,004,544	8,004,544	-	8,004,544	8,004,544	
		7,426,766	7,426,766	-	(7,426,766)	(7,426,766)	
		577,778	577,778	-	577,778	577,778	
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
Total Revenue		8,004,544	8,004,544	-	8,004,544	8,004,544	
Total Expenses		7,426,766	7,426,766	-	(7,426,766)	(7,426,766)	
Net Income		577,778	577,778	-	577,778	577,778	
Actual Student Enrollment							
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management	1.00	111,650	111,650	-	(111,650)	(111,650)	
Instructional Management	2.00	185,696	185,696	-	(185,696)	(185,696)	
Deans, Directors & Coordinators	2.00	117,986	117,986	-	(117,986)	(117,986)	
CFO / Director of Finance	1.00	94,594	94,594	-	(94,594)	(94,594)	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	2.00	99,232	99,232	-	(99,232)	(99,232)	
TOTAL ADMINISTRATIVE STAFF	8.00	609,158	609,158	-	(609,158)	(609,158)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	34.00	2,008,620	2,008,620	-	(2,008,620)	(2,008,620)	
Teachers - SPED	5.00	280,907	280,907	-	(280,907)	(280,907)	
Substitute Teachers	3.00	92,873	92,873	-	(92,873)	(92,873)	
Teaching Assistants	14.00	348,675	348,675	-	(348,675)	(348,675)	
Specialty Teachers	7.00	399,533	399,533	-	(399,533)	(399,533)	
Aides	-	-	-	-	-	-	
Therapists & Counselors	2.00	95,557	95,557	-	(95,557)	(95,557)	
Other	5.00	338,972	338,972	-	(338,972)	(338,972)	
TOTAL INSTRUCTIONAL	70.00	3,565,137	3,565,137	-	(3,565,137)	(3,565,137)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.00	44,812	44,812	-	(44,812)	(44,812)	
Librarian	1.00	41,538	41,538	-	(41,538)	(41,538)	
Custodian	4.00	146,143	146,143	-	(146,143)	(146,143)	
Security	-	-	-	-	-	-	
Other	1.00	48,914	48,914	-	(48,914)	(48,914)	
TOTAL NON-INSTRUCTIONAL	7.00	281,407	281,407	-	(281,407)	(281,407)	
SUBTOTAL PERSONNEL SERVICE COSTS		85.00	4,455,702	4,455,702	-	(4,455,702)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		356,447	356,447	-	(356,447)	(356,447)	
Fringe / Employee Benefits		544,320	544,320	-	(544,320)	(544,320)	
Retirement / Pension		436,661	436,661	-	(436,661)	(436,661)	
TOTAL PAYROLL TAXES AND BENEFITS		1,337,428	1,337,428	-	(1,337,428)	(1,337,428)	
TOTAL PERSONNEL SERVICE COSTS		85.00	5,793,130	5,793,130	-	(5,793,130)	
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	-	
Legal		-	-	-	-	-	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	-	-	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		23,700	23,700	-	(23,700)	(23,700)	
TOTAL CONTRACTED SERVICES		23,700	23,700	-	(23,700)	(23,700)	

KING CENTER CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2021-22						
	8,004,544	8,004,544	-	8,004,544	8,004,544	
Total Revenue	8,004,544	8,004,544	-	8,004,544	8,004,544	
Total Expenses	7,426,766	7,426,766	-	(7,426,766)	(7,426,766)	
Net Income	577,778	577,778	-	577,778	577,778	
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	-	-	-	-	-	
Classroom / Teaching Supplies & Materials	290,830	290,830	-	(290,830)	(290,830)	
Special Ed Supplies & Materials	-	-	-	-	-	
Textbooks / Workbooks	-	-	-	-	-	
Supplies & Materials other	-	-	-	-	-	
Equipment / Furniture	-	-	-	-	-	
Telephone	6,120	6,120	-	(6,120)	(6,120)	
Technology	367,640	367,640	-	(367,640)	(367,640)	
Student Testing & Assessment	-	-	-	-	-	
Field Trips	21,300	21,300	-	(21,300)	(21,300)	
Transportation (student)	101,540	101,540	-	(101,540)	(101,540)	
Student Services - other	197,580	197,580	-	(197,580)	(197,580)	
Office Expense	39,700	39,700	-	(39,700)	(39,700)	
Staff Development	77,500	77,500	-	(77,500)	(77,500)	
Staff Recruitment	-	-	-	-	-	
Student Recruitment / Marketing	-	-	-	-	-	
School Meals / Lunch	-	-	-	-	-	
Travel (Staff)	-	-	-	-	-	
Fundraising	-	-	-	-	-	
Other	77,675	77,675	-	(77,675)	(77,675)	
TOTAL SCHOOL OPERATIONS	1,179,885	1,179,885	-	(1,179,885)	(1,179,885)	
FACILITY OPERATION & MAINTENANCE						
Insurance	104,200	104,200	-	(104,200)	(104,200)	
Janitorial	-	-	-	-	-	
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-	
Repairs & Maintenance	73,251	73,251	-	(73,251)	(73,251)	
Equipment / Furniture	-	-	-	-	-	
Security	-	-	-	-	-	
Utilities	63,700	63,700	-	(63,700)	(63,700)	
TOTAL FACILITY OPERATION & MAINTENANCE	241,151	241,151	-	(241,151)	(241,151)	
DEPRECIATION & AMORTIZATION	188,900	188,900	-	(188,900)	(188,900)	
COVID-19 / CONTINGENCY	-	-	-	-	-	
DEFERRED RENT	-	-	-	-	-	
TOTAL EXPENSES	7,426,766	7,426,766	-	(7,426,766)	(7,426,766)	
NET INCOME	577,778	577,778	-	577,778	577,778	

KING CENTER CHARTER SCHOOL												
Budget / Operating Plan												
2021-22												
	8,004,544	8,004,544	-	8,004,544	8,004,544							
Total Revenue												
Total Expenses	7,426,766	7,426,766	-	(7,426,766)	(7,426,766)							
Net Income	577,778	577,778	-	577,778	577,778							
Actual Student Enrollment												
	Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS						
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget							
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: BUFFALO CITY SD - - - - - - - - - - - - - - - ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL												

KING CENTER CHARTER SCHOOL Budget / Operating Plan 2021-22														
	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-	8,004,544
Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-	-	8,004,544
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-	-	7,426,766
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-	577,778
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-	-	
	Prior Year Actual 2020-21 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	
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES {enter descriptions below }														
Example - Add Back Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES {enter descriptions below }														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES {enter descriptions below }														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-	-	577,778
Beginning Cash Balance	-	-	-	-	228,957	-	-	345,264	-	-	461,469	-	-	-
ENDING CASH BALANCE	-	228,957	-	-	345,264	-	-	461,469	-	-	577,778	-	-	577,778

KING CENTER CHARTER SCHOOL					
Budget / Operating Plan					
2021-22					
	8,004,544	-	8,004,544	8,004,544	
Total Revenue	8,004,544	-	8,004,544	8,004,544	
Total Expenses	7,426,766	-	(7,426,766)	(7,426,766)	
Net Income	577,778	-	577,778	577,778	
Actual Student Enrollment					
Total Year		VARIANCE		DESCRIPTION OF ASSUMPTIONS	
Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget		
CASH FLOW ADJUSTMENTS					
OPERATING ACTIVITIES {enter descriptions below }					
Example - Add Back Depreciation	-	-	-	-	
Other	-	-	-	-	
Total Operating Activities	-	-	-	-	
INVESTMENT ACTIVITIES {enter descriptions below }					
Example - Subtract Property and Equipment Expenditures	-	-	-	-	
Other	-	-	-	-	
Total Investment Activities	-	-	-	-	
FINANCING ACTIVITIES {enter descriptions below }					
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	
Other	-	-	-	-	
Total Financing Activities	-	-	-	-	
Total Cash Flow Adjustments	-	-	-	-	
NET INCOME	577,778	-	577,778	577,778	
Beginning Cash Balance	-	-	-	-	
ENDING CASH BALANCE	577,778	-	577,778	577,778	

**KING CENTER CHARTER SCHOOL
BALANCE SHEET
2021-22**

	Prior Year	Q1	Q2	Q3	Q4
	2020-21	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	-	-	-	-	-

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-

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

	2021-22 Per Pupil Rate	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
REVENUE													
REVENUES FROM STATE SOURCES													
Per Pupil Revenue	13,308												
BUFFALO CITY SD			572,244	-		1,716,732	-		1,716,732	-		1,716,732	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
-			-	-		-	-		-	-		-	-
ALL OTHER School Districts: (Count = 0)													
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,308		572,244	-		1,716,732	-		1,716,732	-		1,716,732	-
Special Education Revenue			10,357	-		31,070	-		31,070	-		31,070	-
Grants													
Stimulus													
DYCD (Department of Youth and Community Development)													
Other													
NYC DoE Rental Assistance													
Other													
TOTAL REVENUE FROM STATE SOURCES			582,601	-		1,747,802	-		1,747,802	-		1,747,802	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs													
Title I													
Title Funding - Other			27,744	-		83,232	-		83,232	-		83,232	-
School Food Service (Free Lunch)													
Grants													
Charter School Program (CSP) Planning & Implementation													
Other													
Other													
TOTAL REVENUE FROM FEDERAL SOURCES			27,744	-		83,232	-		83,232	-		83,232	-
LOCAL and OTHER REVENUE													
Contributions and Donations													
Fundraising			1,000	-		3,000	-		3,000	-		3,000	-
Erate Reimbursement													
Earnings on Investments													
Interest Income			300	-		300	-		300	-		300	-
Food Service (Income from meals)													
Text Book													
OTHER			869,109	-		540,264	-		240,264	-		240,260	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			870,409	-		543,564	-		243,564	-		243,560	-
TOTAL REVENUE			1,480,754	-		2,374,598	-		2,074,598	-		2,074,594	-

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-

*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 Budget	Variance		Current Budget	Variance		Current Budget	Variance		Current Budget	Variance
	Actual			Actual			Actual			Actual		

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	-	27,912	-	-	27,912	-	-	27,913	-	-	27,913	-	
Instructional Management	-	46,424	-	-	46,424	-	-	46,424	-	-	46,424	-	
Deans, Directors & Coordinators	-	23,111	-	-	31,625	-	-	31,625	-	-	31,625	-	
CFO / Director of Finance	-	23,648	-	-	23,648	-	-	23,649	-	-	23,649	-	
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	
Administrative Staff	-	24,808	-	-	24,808	-	-	24,808	-	-	24,808	-	
TOTAL ADMINISTRATIVE STAFF	-	145,903	-	-	154,417	-	-	154,419	-	-	154,419	-	
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	281,473	-	-	575,715	-	-	575,715	-	-	575,717	-	
Teachers - SPED	-	40,130	-	-	80,259	-	-	80,259	-	-	80,259	-	
Substitute Teachers	-	13,267	-	-	26,535	-	-	26,535	-	-	26,536	-	
Teaching Assistants	-	49,811	-	-	99,621	-	-	99,621	-	-	99,622	-	
Specialty Teachers	-	57,074	-	-	114,153	-	-	114,153	-	-	114,153	-	
Aides	-	-	-	-	-	-	-	-	-	-	-	-	
Therapists & Counselors	-	17,038	-	-	26,173	-	-	26,173	-	-	26,173	-	
Other	-	84,743	-	-	84,743	-	-	84,743	-	-	84,743	-	
TOTAL INSTRUCTIONAL	-	543,536	-	-	1,007,199	-	-	1,007,199	-	-	1,007,203	-	
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	6,400	-	-	12,804	-	-	12,804	-	-	12,804	-	
Librarian	-	5,934	-	-	11,868	-	-	11,868	-	-	11,868	-	
Custodian	-	36,536	-	-	36,536	-	-	36,536	-	-	36,535	-	
Security	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	12,229	-	-	12,229	-	-	12,229	-	-	12,227	-	
TOTAL NON-INSTRUCTIONAL	-	61,099	-	-	73,437	-	-	73,437	-	-	73,434	-	
SUBTOTAL PERSONNEL SERVICE COSTS	-	750,538	-	-	1,235,053	-	-	1,235,055	-	-	1,235,056	-	
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	60,043	-	-	98,805	-	-	98,805	-	-	98,794	-	
Fringe / Employee Benefits	-	130,272	-	-	138,016	-	-	138,016	-	-	138,016	-	
Retirement / Pension	-	73,553	-	-	121,035	-	-	121,035	-	-	121,038	-	
TOTAL PAYROLL TAXES AND BENEFITS	-	263,868	-	-	357,856	-	-	357,856	-	-	357,848	-	
TOTAL PERSONNEL SERVICE COSTS	-	1,014,406	-	-	1,592,909	-	-	1,592,911	-	-	1,592,904	-	
CONTRACTED SERVICES													
Accounting / Audit	-	-	-	-	-	-	-	-	-	-	-	-	
Legal	-	-	-	-	-	-	-	-	-	-	-	-	
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-	
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	
Other Purchased / Professional / Consulting	-	5,925	-	-	5,925	-	-	5,925	-	-	5,925	-	
TOTAL CONTRACTED SERVICES	-	5,925	-	-	5,925	-	-	5,925	-	-	5,925	-	

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-

*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

SCHOOL OPERATIONS												
Board Expenses		-	-		-	-		-	-		-	-
Classroom / Teaching Supplies & Materials		45,625	-		81,735	-		81,735	-		81,735	-
Special Ed Supplies & Materials		-	-		-	-		-	-		-	-
Textbooks / Workbooks		-	-		-	-		-	-		-	-
Supplies & Materials other		-	-		-	-		-	-		-	-
Equipment / Furniture		-	-		-	-		-	-		-	-
Telephone		1,530	-		1,530	-		1,530	-		1,530	-
Technology		7,889	-		319,917	-		19,917	-		19,917	-
Student Testing & Assessment		-	-		-	-		-	-		-	-
Field Trips		2,130	-		6,390	-		6,390	-		6,390	-
Transportation (student)		10,154	-		30,462	-		30,462	-		30,462	-
Student Services - other		19,758	-		59,274	-		59,274	-		59,274	-
Office Expense		9,925	-		9,925	-		9,925	-		9,925	-
Staff Development		7,750	-		23,250	-		23,250	-		23,250	-
Staff Recruitment		-	-		-	-		-	-		-	-
Student Recruitment / Marketing		-	-		-	-		-	-		-	-
School Meals / Lunch		-	-		-	-		-	-		-	-
Travel (Staff)		-	-		-	-		-	-		-	-
Fundraising		-	-		-	-		-	-		-	-
Other		19,192	-		19,461	-		19,561	-		19,461	-
TOTAL SCHOOL OPERATIONS		-	123,953	-		-	551,944	-		-	252,044	-
FACILITY OPERATION & MAINTENANCE												
Insurance		26,050	-		26,050	-		26,050	-		26,050	-
Janitorial		-	-		-	-		-	-		-	-
Building and Land Rent / Lease / Facility Finance Interest		-	-		-	-		-	-		-	-
Repairs & Maintenance		18,313	-		18,313	-		18,313	-		18,312	-
Equipment / Furniture		-	-		-	-		-	-		-	-
Security		-	-		-	-		-	-		-	-
Utilities		15,925	-		15,925	-		15,925	-		15,925	-
TOTAL FACILITY OPERATION & MAINTENANCE		-	60,288	-		-	60,288	-		-	60,287	-
DEPRECIATION & AMORTIZATION		47,225	-		47,225	-		47,225	-		47,225	-
COVID-19 / CONTINGENCY		-	-		-	-		-	-		-	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES		-	1,251,797	-		-	2,258,291	-		-	1,958,393	-
NET INCOME		-	228,957	-		-	116,307	-		-	116,309	-

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	1,480,754	-	-	2,374,598	-	-	2,074,598	-	-	2,074,594	-
Total Expenses	-	1,251,797	-	-	2,258,291	-	-	1,958,393	-	-	1,958,285	-
Net Income	-	228,957	-	-	116,307	-	-	116,205	-	-	116,309	-
Actual Student Enrollment	-	430	-	-	430	-	-	430	-	-	430	-

*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	-	430	-	-	430	-	-	430	-	-	430	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	430	-	-	430	-	-	430	-	-	430	-
REVENUE PER PUPIL	-	3,444	-	-	5,522	-	-	4,825	-	-	4,825	-
EXPENSES PER PUPIL	-	2,911	-	-	5,252	-	-	4,554	-	-	4,554	-

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	8,004,544	(8,004,544)	-	-	8,004,544	(8,004,544)	-	-
Total Expenses	-	-	-	7,426,766	7,426,766	-	-	7,426,766	7,426,766	-	-
Net Income	-	-	-	577,778	(577,778)	-	-	577,778	(577,778)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

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

TOTALS AND VARIANCE ANALYSIS

	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
REVENUE											
REVENUES FROM STATE SOURCES											
Per Pupil Revenue											
2021-22 Per Pupil Rate											
BUFFALO CITY SD				13,308							
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)				13,308							
Special Education Revenue	-	-	-	103,567	(103,567)	-	-	103,567	(103,567)	-	-
Grants											
Stimulus	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	5,826,007	(5,826,007)	-	-	5,826,007	(5,826,007)	-	-
REVENUE FROM FEDERAL FUNDING											
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-
Title I	-	-	-	-	-	-	-	-	-	-	-
Title Funding - Other	-	-	-	277,440	(277,440)	-	-	277,440	(277,440)	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-
Grants											
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	-	277,440	(277,440)	-	-	277,440	(277,440)	-	-
LOCAL and OTHER REVENUE											
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	10,000	(10,000)	-	-	10,000	(10,000)	-	-
Erate Reimbursement	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	1,200	(1,200)	-	-	1,200	(1,200)	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	1,889,897	(1,889,897)	-	-	1,889,897	(1,889,897)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	1,901,097	(1,901,097)	-	-	1,901,097	(1,901,097)	-	-
TOTAL REVENUE	-	-	-	8,004,544	(8,004,544)	-	-	8,004,544	(8,004,544)	-	-

**KING CENTER CHARTER SCHOOL
Budget / Operating Plan**

2021-22

Total Revenue	-	-	-	8,004,544	(8,004,544)	-	-	8,004,544	(8,004,544)	-	-
Total Expenses	-	-	-	7,426,766	7,426,766	-	-	7,426,766	7,426,766	-	-
Net Income	-	-	-	577,778	(577,778)	-	-	577,778	(577,778)	-	-
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

	Quarter 0 No. of Positions	TOTALS AND VARIANCE ANALYSIS									
		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)
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	111,650	111,650	-	-	111,650	111,650	-	-
Instructional Management	-	-	-	185,696	185,696	-	-	185,696	185,696	-	-
Deans, Directors & Coordinators	-	-	-	117,986	117,986	-	-	117,986	117,986	-	-
CFO / Director of Finance	-	-	-	94,594	94,594	-	-	94,594	94,594	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	99,232	99,232	-	-	99,232	99,232	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	609,158	609,158	-	-	609,158	609,158	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	2,008,620	2,008,620	-	-	2,008,620	2,008,620	-	-
Teachers - SPED	-	-	-	280,907	280,907	-	-	280,907	280,907	-	-
Substitute Teachers	-	-	-	92,873	92,873	-	-	92,873	92,873	-	-
Teaching Assistants	-	-	-	348,675	348,675	-	-	348,675	348,675	-	-
Specialty Teachers	-	-	-	399,533	399,533	-	-	399,533	399,533	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	95,557	95,557	-	-	95,557	95,557	-	-
Other	-	-	-	338,972	338,972	-	-	338,972	338,972	-	-
TOTAL INSTRUCTIONAL	-	-	-	3,565,137	3,565,137	-	-	3,565,137	3,565,137	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	44,812	44,812	-	-	44,812	44,812	-	-
Librarian	-	-	-	41,538	41,538	-	-	41,538	41,538	-	-
Custodian	-	-	-	146,143	146,143	-	-	146,143	146,143	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	48,914	48,914	-	-	48,914	48,914	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	281,407	281,407	-	-	281,407	281,407	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	4,455,702	4,455,702	-	-	4,455,702	4,455,702	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	356,447	356,447	-	-	356,447	356,447	-	-
Fringe / Employee Benefits	-	-	-	544,320	544,320	-	-	544,320	544,320	-	-
Retirement / Pension	-	-	-	436,661	436,661	-	-	436,661	436,661	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,337,428	1,337,428	-	-	1,337,428	1,337,428	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	5,793,130	5,793,130	-	-	5,793,130	5,793,130	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	23,700	23,700	-	-	23,700	23,700	-	-
TOTAL CONTRACTED SERVICES	-	-	-	23,700	23,700	-	-	23,700	23,700	-	-

**KING CENTER CHARTER SCHOOL
Budget / Operating Plan**

2021-22

Total Revenue	-	-	-	8,004,544	(8,004,544)	-	-	8,004,544	(8,004,544)	-	-
Total Expenses	-	-	-	7,426,766	7,426,766	-	-	7,426,766	7,426,766	-	-
Net Income	-	-	-	577,778	(577,778)	-	-	577,778	(577,778)	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	290,830	290,830	-	-	290,830	290,830	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	6,120	6,120	-	-	6,120	6,120	-	-
Technology	-	-	-	367,640	367,640	-	-	367,640	367,640	-	-
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	21,300	21,300	-	-	21,300	21,300	-	-
Transportation (student)	-	-	-	101,540	101,540	-	-	101,540	101,540	-	-
Student Services - other	-	-	-	197,580	197,580	-	-	197,580	197,580	-	-
Office Expense	-	-	-	39,700	39,700	-	-	39,700	39,700	-	-
Staff Development	-	-	-	77,500	77,500	-	-	77,500	77,500	-	-
Staff Recruitment	-	-	-	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	-	-	-	-	-	-	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	77,675	77,675	-	-	77,675	77,675	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	1,179,885	1,179,885	-	-	1,179,885	1,179,885	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	104,200	104,200	-	-	104,200	104,200	-	-
Janitorial	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	73,251	73,251	-	-	73,251	73,251	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	63,700	63,700	-	-	63,700	63,700	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	241,151	241,151	-	-	241,151	241,151	-	-
DEPRECIATION & AMORTIZATION	-	-	-	188,900	188,900	-	-	188,900	188,900	-	-
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	7,426,766	7,426,766	-	-	7,426,766	7,426,766	-	-
NET INCOME	-	-	-	577,778	(577,778)	-	-	577,778	(577,778)	-	-

**KING CENTER CHARTER SCHOOL
Budget / Operating Plan**

	2021-22										
Total Revenue	-	-	-	8,004,544	(8,004,544)	-	-	8,004,544	(8,004,544)	-	-
Total Expenses	-	-	-	7,426,766	7,426,766	-	-	7,426,766	7,426,766	-	-
Net Income	-	-	-	577,778	(577,778)	-	-	577,778	(577,778)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

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

TOTALS AND VARIANCE ANALYSIS										
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

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	-	-	-		-	-		-	-	
REVENUE PER PUPIL	-	-	-		-	-		-	-	
EXPENSES PER PUPIL	-	-	-		-	-		-	-	



Annual Report Requirement
for SUNY Authorized Charter Schools
KING CENTER CHARTER SCHOOL
2021-22

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**

KING CENTER CHARTER SCHOOL

Financial Statements

June 30, 2021 and 2020

(With Independent Auditors' Report Thereon)

KING CENTER CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Center Charter School:

Report on the Financial Statements

We have audited the accompanying financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of King Center Charter School as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 20, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York
October 20, 2021

KING CENTER CHARTER SCHOOL
 Statements of Financial Position
 June 30, 2021 and 2020

<u>Assets</u>	<u>2021</u>	<u>2020</u>
Current assets:		
Cash	\$ 3,791,207	4,791,863
Grants and other receivables	390,502	262,709
Prepaid expenses	<u>23,003</u>	<u>30,457</u>
Total current assets	<u>4,204,712</u>	<u>5,085,029</u>
Property and equipment, at cost	5,299,204	4,085,129
Less accumulated depreciation	<u>(1,071,586)</u>	<u>(883,273)</u>
Net property and equipment	<u>4,227,618</u>	<u>3,201,856</u>
Total assets	<u><u>\$ 8,432,330</u></u>	<u><u>8,286,885</u></u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	57,548	39,203
Accrued expenses:		
Payroll and payroll taxes	309,708	328,458
Pension	<u>390,282</u>	<u>377,830</u>
Total accrued expenses	699,990	706,288
Deferred revenue	39,926	60,403
Capital lease obligation, current portion	<u>24,551</u>	<u>95,858</u>
Total current liabilities	822,015	901,752
Capital lease obligation, less current portion	-	24,551
Promissory note - paycheck protection program	<u>-</u>	<u>920,100</u>
Total liabilities	<u>822,015</u>	<u>1,846,403</u>
Net assets without donor restrictions	7,610,315	6,440,482
Contingency (note 9)	<u>-</u>	<u>-</u>
Total liabilities and net assets	<u><u>\$ 8,432,330</u></u>	<u><u>8,286,885</u></u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
 Statements of Activities
 Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Changes in net assets without donor restrictions:		
Revenue:		
Public school districts:		
Resident student enrollment	\$ 5,273,928	5,527,615
Students with disabilities	168,605	188,665
State aid	239,496	170,268
Interest income	1,969	3,883
Grant revenue - paycheck protection program	920,100	-
Other income	15,437	3,488
Net assets released from restrictions	<u>665,097</u>	<u>308,371</u>
Total revenue	<u>7,284,632</u>	<u>6,202,290</u>
Expenses:		
Program services:		
Regular education	4,408,004	4,386,128
Special education	391,775	423,802
Other programs	<u>61,892</u>	<u>59,434</u>
Total program services	4,861,671	4,869,364
Management and general	<u>1,253,128</u>	<u>1,276,886</u>
Total expenses	<u>6,114,799</u>	<u>6,146,250</u>
Change in net assets without donor restrictions	<u>1,169,833</u>	<u>56,040</u>
Change in net assets with donor restrictions:		
Federal and State grants	665,097	307,871
Net assets released from restrictions	<u>(665,097)</u>	<u>(308,371)</u>
Change in net assets with donor restrictions	<u>-</u>	<u>(500)</u>
Change in net assets	1,169,833	55,540
Net assets at beginning of year	<u>6,440,482</u>	<u>6,384,942</u>
Net assets at end of year	<u>\$ 7,610,315</u>	<u>6,440,482</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Statement of Functional Expenses

Year ended June 30, 2021

with comparative totals for 2020

	No. of positions	Program Services				Management and general	Total	
		Regular education	Special education	Other programs	Total		2021	2020
Salaries:								
Instructional	65.0	\$ 2,893,648	220,316	-	3,113,964	-	3,113,964	3,171,981
Administrative	14.5	-	-	-	-	899,054	899,054	926,985
Non-instructional	1.0	-	-	46,142	46,142	-	46,142	44,250
<u>Total salaries</u>	<u>80.5</u>	<u>2,893,648</u>	<u>220,316</u>	<u>46,142</u>	<u>3,160,106</u>	<u>899,054</u>	<u>4,059,160</u>	<u>4,143,216</u>
Payroll taxes		232,603	17,710	3,709	254,022	72,269	326,291	332,417
Employee benefits		540,084	41,121	8,612	589,817	167,804	757,621	766,936
Instructional consultants		-	-	-	-	-	-	20,369
Instructional materials		25,359	-	-	25,359	-	25,359	79,782
Classroom supplies		17,405	-	-	17,405	-	17,405	25,771
Field trips		108	-	-	108	-	108	3,096
Transportation		6,821	-	-	6,821	-	6,821	8,759
Student activities		25,762	-	-	25,762	-	25,762	31,823
Student testing and assessment		7,192	-	-	7,192	-	7,192	7,026
Special education services		-	92,054	-	92,054	-	92,054	46,388
Technology		126,369	-	-	126,369	-	126,369	88,848
Staff development		41,743	-	-	41,743	-	41,743	43,877
Dues and subscriptions		9,935	-	-	9,935	-	9,935	4,811
Utilities		34,970	2,955	493	38,418	10,836	49,254	54,277
Insurance		74,786	6,320	1,053	82,159	23,173	105,332	103,626
Office supplies		-	-	-	-	4,218	4,218	8,851
Telephone		11,444	-	-	11,444	-	11,444	7,889
Postage		3,754	-	-	3,754	-	3,754	4,605
Printing and promotion		49,079	-	-	49,079	-	49,079	35,168
Building repair and maintenance		81,489	-	-	81,489	-	81,489	77,524
Contractual services		23,841	-	-	23,841	-	23,841	30,437
Professional fees		-	-	-	-	34,345	34,345	19,336
Miscellaneous		64,931	-	-	64,931	-	64,931	8,385
Depreciation		133,702	11,299	1,883	146,884	41,429	188,313	186,412
Interest expense		2,979	-	-	2,979	-	2,979	6,621
<u>Total expenses</u>		<u>\$ 4,408,004</u>	<u>391,775</u>	<u>61,892</u>	<u>4,861,671</u>	<u>1,253,128</u>	<u>6,114,799</u>	<u>6,146,250</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2020

	No. of positions	Program Services			Management and general	Total
		Regular education	Special education	Other programs		
Salaries:						
Instructional	63	\$ 2,892,758	279,223	-	-	3,171,981
Administrative	16	-	-	-	926,985	926,985
Non-instructional	1	-	-	44,250	-	44,250
Total salaries	80	2,892,758	279,223	44,250	926,985	4,143,216
Payroll taxes		232,091	22,403	3,550	74,373	332,417
Employee benefits		535,468	51,686	8,191	171,591	766,936
Instructional consultants		20,369	-	-	-	20,369
Instructional materials		79,782	-	-	-	79,782
Classroom supplies		25,771	-	-	-	25,771
Field trips		3,096	-	-	-	3,096
Transportation		8,759	-	-	-	8,759
Student activities		31,823	-	-	-	31,823
Student testing and assessment		7,026	-	-	-	7,026
Special education services		-	46,388	-	-	46,388
Technology		88,848	-	-	-	88,848
Staff development		43,877	-	-	-	43,877
Dues and subscriptions		4,811	-	-	-	4,811
Utilities		37,994	3,799	543	11,941	54,277
Insurance		72,538	7,254	1,036	22,798	103,626
Office supplies		-	-	-	8,851	8,851
Telephone		7,889	-	-	-	7,889
Postage		4,605	-	-	-	4,605
Printing and promotion		35,168	-	-	-	35,168
Building repair and maintenance		77,524	-	-	-	77,524
Contractual services		30,437	-	-	-	30,437
Professional fees		-	-	-	19,336	19,336
Miscellaneous		8,385	-	-	-	8,385
Depreciation		130,488	13,049	1,864	41,011	186,412
Interest expense		6,621	-	-	-	6,621
Total expenses		\$ 4,386,128	423,802	59,434	1,276,886	6,146,250

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
 Statements of Cash Flows
 Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash receipts from:		
Public school districts	\$ 5,560,646	5,878,238
Federal, state and local grants	653,580	273,955
Other sources	6,153	5,008
Cash payments to/for:		
Employees for services and benefits	(5,149,370)	(5,258,666)
Vendors and suppliers	<u>(761,732)</u>	<u>(857,928)</u>
Net cash provided by operating activities	<u>309,277</u>	<u>40,607</u>
Cash flows from investing activities - additions to property and equipment	<u>(1,214,075)</u>	<u>(613,738)</u>
Cash flows from financing activities:		
Payments on capital lease obligation	(95,858)	(92,216)
Proceeds from promissory note	<u>-</u>	<u>920,100</u>
Net cash provided by (used in) financing activities	<u>(95,858)</u>	<u>827,884</u>
Net change in cash	(1,000,656)	254,753
Cash at beginning of year	<u>4,791,863</u>	<u>4,537,110</u>
Cash at end of year	<u>\$ 3,791,207</u>	<u>4,791,863</u>
Supplemental schedule of cash flow information - disposal of fully depreciated property and equipment	<u>\$ -</u>	<u>4,292</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Notes to Financial Statements

June 30, 2021 and 2020

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

King Center Charter School (the School) was chartered by the Board of Regents of the University at the State of New York (the State) on February 1, 2000 for a term of five years pursuant to Article 56 of the New York State Education Law. On January 12, 2018, the State extended the School's Charter through July 31, 2023.

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

The School is governed by a twelve member, uncompensated Board of Directors and has 429 students in kindergarten through eighth grade. The school offers additional opportunities for enrichment activity including after-school and summer programs.

(b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(c) Basis of Presentation

The School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represent resources available for the general support of the School's activities. Net assets with donor restrictions are those whose use has been limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled by actions of the School. At June 30, 2021 and 2020, the School only had net assets without donor restrictions.

(d) Estimates

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

(e) Cash

For purposes of the statements of cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

(f) Concentration of Credit Risk

Financial instruments that potentially subject the School to concentration of credit risk consist principally of cash accounts in financial institutions. Although the accounts exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institution.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(g) Grants and Other Receivables

Grants and other receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(h) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of activities. Generally, property and equipment which has a cost in excess of \$500 at the date of acquisition and has an expected useful life of five years is capitalized.

(i) Long-Lived Assets

The School reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. In determining whether there is an impairment of long-lived assets, the School compares the sum of the expected future net cash flows (undiscounted and without interest charges) to the carrying amount of the assets. At June 30, 2021 and 2020, no impairment in value has been recognized.

(j) Public School District Revenue

The School receives per pupil aid which is passed through several school districts. The Buffalo Public School District provides the largest portion of public school district revenue. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2021 and 2020, the per pupil rate was \$13,200 and \$13,494, respectively, for the Buffalo Public School District.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(k) Deferred Revenue and Revenue Recognition

Grant awards accounted for as exchange transactions are recorded as revenue when expenditures have been incurred in compliance with the grant restrictions. Amounts unspent are recorded in the statements of financial position as deferred revenue.

(l) Donated Equipment, Materials, Supplies and Personnel Services

Donated equipment, materials and supplies are reflected in the financial statements based on the fair market value at the time of donation.

Donated personnel services meeting the requirements for recognition in the financial statements were not material and have not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the School.

(m) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the School. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

(n) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Program related expenses are allocated by direct allocation of expenses. Management and general and fundraising expenses are allocated based on level of effort.

(o) Subsequent Events

The School has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

(p) Risks and Uncertainties

The United States is presently in the midst of a national health emergency related to the COVID-19 virus. The overall consequences of the COVID-19 on a national, regional and local level are unknown, but has the potential to result in a significant economic impact. The impact of this situation on the School and its future results and financial position is not presently determinable.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(q) Income Taxes

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The School has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the School has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the School are subject to examination by taxing authorities.

(2) Liquidity

The School has \$4,181,709 of financial assets available within one year of the statement of financial position date consisting of \$3,791,207 of cash and \$390,502 of receivables. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. As more fully described in note 5, the School has a line of credit in the amount of \$200,000 which it could draw upon in the event of an unanticipated liquidity need.

(3) Property and Equipment

Property and equipment are recorded at cost. A summary of property and equipment at June 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Land	\$ 35,776	35,776
Building	345,828	345,828
Building improvements	4,439,907	3,213,273
Office equipment	47,277	47,277
Instructional equipment	384,788	344,547
Maintenance equipment	10,796	10,796
Construction in progress	-	52,800
Vehicles	33,750	33,750
Cafeteria equipment	<u>1,082</u>	<u>1,082</u>
	5,299,204	4,085,129
Less accumulated depreciation	<u>(1,071,586)</u>	<u>(883,273)</u>
Net property and equipment	<u>\$ 4,227,618</u>	<u>3,201,856</u>

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(4) Capital Lease Obligation

The School leases a boiler under a capital lease agreement. This lease obligation and the related equipment was placed into service on October 1, 2016. The following is a summary of equipment under capital lease obligation at June 30, 2021 and 2020. Depreciation expense reported on the statements of functional expenses of \$31,098 for the equipment under capital lease. As of September 13, 2021, the title for the boiler was transferred to the School and is no longer under a capital lease agreement.

	<u>2021</u>	<u>2020</u>
Capital lease obligation	\$ 24,709	123,547
Less amounts representing interest on capital lease obligation	<u>(158)</u>	<u>(3,138)</u>
Capital lease obligation, net of interest	24,551	120,409
Less current portion	<u>(24,551)</u>	<u>(95,858)</u>
Capital lease obligation, excluding current portion	\$ <u> -</u>	<u>24,551</u>

(5) Line of Credit

The School has a \$200,000 line of credit with a local bank with interest payable at 1% above the bank's prime rate (4.25% at June 30, 2021). This is a demand note and substantially all of the School's assets secure the loan. At June 30, 2021 and 2020, there was no balance on the line.

(6) Promissory Note - Paycheck Protection Program

On May 3, 2020, the School received a Small Business Administration (SBA) loan under the Coronavirus Aid, Relief and Economic Security Act (CARES Act) in the amount of \$920,100 with a 1% interest rate.

Pursuant to the terms of the CARES Act rules and regulations, the School applied for the loan to be forgiven by the SBA. On January 13, 2021, the School was notified by the SBA that the loan has been forgiven in its entirety and, accordingly, has recorded loan forgiveness/grant revenue of \$920,100 for the year ended June 30, 2021.

(7) Pension Plan

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

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(7) Pension Plan, Continued

NYSTRS is administered by the New York State Teachers' Retirement Board and provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

NYSTRS is noncontributory, except for employees who joined the System after July 27, 1976 and prior to January 1, 2010, who contribute 3% of their salary, except that employees in NYSTRS more than ten years are no longer required to contribute. Those joining NYSTRS on or after January 1, 2010 are required to contribute 3.5% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The School is required to contribute an actuarially determined rate. The rates for NYSTRS were 9.53% and 8.86% of the annual covered payroll as of June 30, 2021 and 2020, respectively. Required annual contributions of \$319,715 and \$305,590 were paid to NYSTRS by the School for the years ended June 30, 2021 and 2020, respectively.

(8) Defined Contribution Plan

The School sponsors a 401(k) contributory defined contribution plan (the Plan) covering employees who are at least 18 years of age. The employer contribution is calculated based on a pro rata basis of compensation of each eligible participant, but in no event will exceed the lesser of: (a) five percent (5%) of compensation or (b) one-third ($\frac{1}{3}$) of the highest allocation rate for any highly compensated participant for the plan year. The School contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations, as determined annually by the Board of Directors. Total expense for the years ended June 30, 2021 and 2020 was \$29,073 and \$29,565, respectively. The School also sponsors a non-contributory tax deferred annuity 403(b) plan. Eligible employees may contribute to the Plan up to the maximum allowed by Internal Revenue Code.

(9) Contingency

The School has received grants which are subject to audit by agencies of the state and Federal government. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the School's administration believes that disallowances, if any will be immaterial.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(10) Escrow Reserve

As set forth in its charter, the School established an escrow reserve in August 2007, in the amount of \$75,000 for the purpose of funding legal and audit fees in the event of dissolution. The amount in escrow was \$75,182 and \$75,149 as of June 30, 2021 and 2020, respectively, and is included in cash in the accompanying statements of financial position.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors
King Center 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 King Center Charter School (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 20, 2021.

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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether King Center Charter 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York
October 20, 2021

REPORT TO THE BOARD

October 20, 2021

The Board of Directors
King Center Charter School

Dear Board Members:

We have audited the financial statements of King Center Charter School (the School) for the year ended June 30, 2021, and have issued our report thereon dated October 20, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

For the year ended June 30, 2021, we evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

Sensitive Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of the contingency in note 9.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material uncorrected misstatements detected as a result of our audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Recent Accounting Standards Issued

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02 - "Leases (Topic 842)." ASU 2016-02 modifies the current presentation of operating leases. Currently, operating leases are not recorded on the statements of financial position as obligations, rather there is a footnote disclosure that includes the expected future lease payments for operating leases. This update will now require organizations that lease assets to recognize assets and liabilities on their statements of financial position for operating leases with lease terms of more than 12 months. Operating leases will be required to recognize a right-of-use asset and a lease liability, measured at the present value of the lease payment, recognize a single lease cost, generally allocating the lease over a straight-line basis and classify all cash payments within operating activities of cash flows. These changes will require expanded footnote disclosure to enhance the financial statement user's understanding of the amount, timing and uncertainty of cash flows arising from leases. The guidance is effective for fiscal years beginning after December 15, 2021, the School's 2023 fiscal year end.

* * * * *

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

Very truly yours,

EFPR Group, CPAs, PLLC

EFPR GROUP, CPAs, PLLC



October 20, 2021

EFPR Group CPAs, PLLC
6390 Main Street
Williamsville, NY 14221

This representation letter is provided in connection with your audit of the financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 19, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We are in agreement with the adjusting journal entries you have proposed, if any, and they have been posted to the School's accounts.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are not required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims or assessments.
- 10) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

- 11) Guarantees, whether written or oral, under which the School is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 12) Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the statement of financial position date and have been reduced to their estimated net realizable value.
- 13) We have reviewed long-lived assets to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and have appropriately recorded any adjustment.

Information Provided

- 14) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 1) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 1) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 1) We have no knowledge of any fraud or suspected fraud that affects the School and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 1) We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 1) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 1) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 1) We have disclosed to you the names of all of the School's related parties and all the related-party relationships and transactions, including any side agreements.
- 1) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 1) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 1) King Center Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 1) In regards to tax preparation services performed by you, we have:
 - a) Made all management decisions and performed all management functions.
 - b) Designated an individual with suitable skill, knowledge or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.

- d) Accepted responsibility for the results of the services.
- e) Established and maintained internal controls, including monitoring ongoing activities.

Signature: Barbara Lindaman
Title: Director of Finance

KING CENTER CHARTER SCHOOL

Financial Statements

June 30, 2021 and 2020

(With Independent Auditors' Report Thereon)

KING CENTER CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Center Charter School:

Report on the Financial Statements

We have audited the accompanying financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of King Center Charter School as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 20, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York
October 20, 2021

KING CENTER CHARTER SCHOOL
 Statements of Financial Position
 June 30, 2021 and 2020

	<u>Assets</u>	<u>2021</u>	<u>2020</u>
Current assets:			
Cash		\$ 3,791,207	4,791,863
Grants and other receivables		390,502	262,709
Prepaid expenses		<u>23,003</u>	<u>30,457</u>
Total current assets		<u>4,204,712</u>	<u>5,085,029</u>
Property and equipment, at cost		5,299,204	4,085,129
Less accumulated depreciation		<u>(1,071,586)</u>	<u>(883,273)</u>
Net property and equipment		<u>4,227,618</u>	<u>3,201,856</u>
Total assets		<u>\$ 8,432,330</u>	<u>8,286,885</u>
<u>Liabilities and Net Assets</u>			
Current liabilities:			
Accounts payable		57,548	39,203
Accrued expenses:			
Payroll and payroll taxes		309,708	328,458
Pension		<u>390,282</u>	<u>377,830</u>
Total accrued expenses		699,990	706,288
Deferred revenue		39,926	60,403
Capital lease obligation, current portion		<u>24,551</u>	<u>95,858</u>
Total current liabilities		822,015	901,752
Capital lease obligation, less current portion		-	24,551
Promissory note - paycheck protection program		<u>-</u>	<u>920,100</u>
Total liabilities		<u>822,015</u>	<u>1,846,403</u>
Net assets without donor restrictions		7,610,315	6,440,482
Contingency (note 9)		<u>-</u>	<u>-</u>
Total liabilities and net assets		<u>\$ 8,432,330</u>	<u>8,286,885</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
 Statements of Activities
 Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Changes in net assets without donor restrictions:		
Revenue:		
Public school districts:		
Resident student enrollment	\$ 5,273,928	5,527,615
Students with disabilities	168,605	188,665
State aid	239,496	170,268
Interest income	1,969	3,883
Grant revenue - paycheck protection program	920,100	-
Other income	15,437	3,488
Net assets released from restrictions	<u>665,097</u>	<u>308,371</u>
Total revenue	<u>7,284,632</u>	<u>6,202,290</u>
Expenses:		
Program services:		
Regular education	4,408,004	4,386,128
Special education	391,775	423,802
Other programs	<u>61,892</u>	<u>59,434</u>
Total program services	4,861,671	4,869,364
Management and general	<u>1,253,128</u>	<u>1,276,886</u>
Total expenses	<u>6,114,799</u>	<u>6,146,250</u>
Change in net assets without donor restrictions	<u>1,169,833</u>	<u>56,040</u>
Change in net assets with donor restrictions:		
Federal and State grants	665,097	307,871
Net assets released from restrictions	<u>(665,097)</u>	<u>(308,371)</u>
Change in net assets with donor restrictions	<u>-</u>	<u>(500)</u>
Change in net assets	1,169,833	55,540
Net assets at beginning of year	<u>6,440,482</u>	<u>6,384,942</u>
Net assets at end of year	<u>\$ 7,610,315</u>	<u>6,440,482</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Statement of Functional Expenses

Year ended June 30, 2021

with comparative totals for 2020

	No. of positions	Program Services				Management and general		Total	
		Regular education	Special education	Other programs	Total	2021	2020		
Salaries:									
Instructional	65.0	\$ 2,893,648	220,316	-	3,113,964	-	3,113,964	3,171,981	
Administrative	14.5	-	-	-	-	899,054	899,054	926,985	
Non-instructional	1.0	-	-	46,142	46,142	-	46,142	44,250	
Total salaries	80.5	2,893,648	220,316	46,142	3,160,106	899,054	4,059,160	4,143,216	
Payroll taxes		232,603	17,710	3,709	254,022	72,269	326,291	332,417	
Employee benefits		540,084	41,121	8,612	589,817	167,804	757,621	766,936	
Instructional consultants		-	-	-	-	-	-	20,369	
Instructional materials		25,359	-	-	25,359	-	25,359	79,782	
Classroom supplies		17,405	-	-	17,405	-	17,405	25,771	
Field trips		108	-	-	108	-	108	3,096	
Transportation		6,821	-	-	6,821	-	6,821	8,759	
Student activities		25,762	-	-	25,762	-	25,762	31,823	
Student testing and assessment		7,192	-	-	7,192	-	7,192	7,026	
Special education services		-	92,054	-	92,054	-	92,054	46,388	
Technology		126,369	-	-	126,369	-	126,369	88,848	
Staff development		41,743	-	-	41,743	-	41,743	43,877	
Dues and subscriptions		9,935	-	-	9,935	-	9,935	4,811	
Utilities		34,970	2,955	493	38,418	10,836	49,254	54,277	
Insurance		74,786	6,320	1,053	82,159	23,173	105,332	103,626	
Office supplies		-	-	-	-	4,218	4,218	8,851	
Telephone		11,444	-	-	11,444	-	11,444	7,889	
Postage		3,754	-	-	3,754	-	3,754	4,605	
Printing and promotion		49,079	-	-	49,079	-	49,079	35,168	
Building repair and maintenance		81,489	-	-	81,489	-	81,489	77,524	
Contractual services		23,841	-	-	23,841	-	23,841	30,437	
Professional fees		-	-	-	-	34,345	34,345	19,336	
Miscellaneous		64,931	-	-	64,931	-	64,931	8,385	
Depreciation		133,702	11,299	1,883	146,884	41,429	188,313	186,412	
Interest expense		2,979	-	-	2,979	-	2,979	6,621	
Total expenses		\$ 4,408,004	391,775	61,892	4,861,671	1,253,128	6,114,799	6,146,250	

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2020

	No. of positions	Program Services				Management and general	Total
		Regular education	Special education	Other programs	Total		
Salaries:							
Instructional	63	\$ 2,892,758	279,223	-	3,171,981	-	3,171,981
Administrative	16	-	-	-	-	926,985	926,985
Non-instructional	1	-	-	44,250	44,250	-	44,250
Total salaries	<u>80</u>	<u>2,892,758</u>	<u>279,223</u>	<u>44,250</u>	<u>3,216,231</u>	<u>926,985</u>	<u>4,143,216</u>
Payroll taxes		232,091	22,403	3,550	258,044	74,373	332,417
Employee benefits		535,468	51,686	8,191	595,345	171,591	766,936
Instructional consultants		20,369	-	-	20,369	-	20,369
Instructional materials		79,782	-	-	79,782	-	79,782
Classroom supplies		25,771	-	-	25,771	-	25,771
Field trips		3,096	-	-	3,096	-	3,096
Transportation		8,759	-	-	8,759	-	8,759
Student activities		31,823	-	-	31,823	-	31,823
Student testing and assessment		7,026	-	-	7,026	-	7,026
Special education services		-	46,388	-	46,388	-	46,388
Technology		88,848	-	-	88,848	-	88,848
Staff development		43,877	-	-	43,877	-	43,877
Dues and subscriptions		4,811	-	-	4,811	-	4,811
Utilities		37,994	3,799	543	42,336	11,941	54,277
Insurance		72,538	7,254	1,036	80,828	22,798	103,626
Office supplies		-	-	-	-	8,851	8,851
Telephone		7,889	-	-	7,889	-	7,889
Postage		4,605	-	-	4,605	-	4,605
Printing and promotion		35,168	-	-	35,168	-	35,168
Building repair and maintenance		77,524	-	-	77,524	-	77,524
Contractual services		30,437	-	-	30,437	-	30,437
Professional fees		-	-	-	-	19,336	19,336
Miscellaneous		8,385	-	-	8,385	-	8,385
Depreciation		130,488	13,049	1,864	145,401	41,011	186,412
Interest expense		6,621	-	-	6,621	-	6,621
Total expenses		<u>\$ 4,386,128</u>	<u>423,802</u>	<u>59,434</u>	<u>4,869,364</u>	<u>1,276,886</u>	<u>6,146,250</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
 Statements of Cash Flows
 Years ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash receipts from:		
Public school districts	\$ 5,560,646	5,878,238
Federal, state and local grants	653,580	273,955
Other sources	6,153	5,008
Cash payments to/for:		
Employees for services and benefits	(5,149,370)	(5,258,666)
Vendors and suppliers	<u>(761,732)</u>	<u>(857,928)</u>
Net cash provided by operating activities	<u>309,277</u>	<u>40,607</u>
Cash flows from investing activities - additions to property and equipment	<u>(1,214,075)</u>	<u>(613,738)</u>
Cash flows from financing activities:		
Payments on capital lease obligation	(95,858)	(92,216)
Proceeds from promissory note	<u>-</u>	<u>920,100</u>
Net cash provided by (used in) financing activities	<u>(95,858)</u>	<u>827,884</u>
Net change in cash	(1,000,656)	254,753
Cash at beginning of year	<u>4,791,863</u>	<u>4,537,110</u>
Cash at end of year	<u>\$ 3,791,207</u>	<u>4,791,863</u>
Supplemental schedule of cash flow information - disposal of fully depreciated property and equipment	<u>\$ -</u>	<u>4,292</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Notes to Financial Statements

June 30, 2021 and 2020

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

King Center Charter School (the School) was chartered by the Board of Regents of the University at the State of New York (the State) on February 1, 2000 for a term of five years pursuant to Article 56 of the New York State Education Law. On January 12, 2018, the State extended the School's Charter through July 31, 2023.

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

The School is governed by a twelve member, uncompensated Board of Directors and has 429 students in kindergarten through eighth grade. The school offers additional opportunities for enrichment activity including after-school and summer programs.

(b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(c) Basis of Presentation

The School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represent resources available for the general support of the School's activities. Net assets with donor restrictions are those whose use has been limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled by actions of the School. At June 30, 2021 and 2020, the School only had net assets without donor restrictions.

(d) Estimates

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

(e) Cash

For purposes of the statements of cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

(f) Concentration of Credit Risk

Financial instruments that potentially subject the School to concentration of credit risk consist principally of cash accounts in financial institutions. Although the accounts exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institution.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(g) Grants and Other Receivables

Grants and other receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(h) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of activities. Generally, property and equipment which has a cost in excess of \$500 at the date of acquisition and has an expected useful life of five years is capitalized.

(i) Long-Lived Assets

The School reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. In determining whether there is an impairment of long-lived assets, the School compares the sum of the expected future net cash flows (undiscounted and without interest charges) to the carrying amount of the assets. At June 30, 2021 and 2020, no impairment in value has been recognized.

(j) Public School District Revenue

The School receives per pupil aid which is passed through several school districts. The Buffalo Public School District provides the largest portion of public school district revenue. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2021 and 2020, the per pupil rate was \$13,200 and \$13,494, respectively, for the Buffalo Public School District.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(k) Deferred Revenue and Revenue Recognition

Grant awards accounted for as exchange transactions are recorded as revenue when expenditures have been incurred in compliance with the grant restrictions. Amounts unspent are recorded in the statements of financial position as deferred revenue.

(l) Donated Equipment, Materials, Supplies and Personnel Services

Donated equipment, materials and supplies are reflected in the financial statements based on the fair market value at the time of donation.

Donated personnel services meeting the requirements for recognition in the financial statements were not material and have not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the School.

(m) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the School. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

(n) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Program related expenses are allocated by direct allocation of expenses. Management and general and fundraising expenses are allocated based on level of effort.

(o) Subsequent Events

The School has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

(p) Risks and Uncertainties

The United States is presently in the midst of a national health emergency related to the COVID-19 virus. The overall consequences of the COVID-19 on a national, regional and local level are unknown, but has the potential to result in a significant economic impact. The impact of this situation on the School and its future results and financial position is not presently determinable.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(q) Income Taxes

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The School has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the School has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the School are subject to examination by taxing authorities.

(2) Liquidity

The School has \$4,181,709 of financial assets available within one year of the statement of financial position date consisting of \$3,791,207 of cash and \$390,502 of receivables. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditures within one year of the statement of financial position date. As more fully described in note 5, the School has a line of credit in the amount of \$200,000 which it could draw upon in the event of an unanticipated liquidity need.

(3) Property and Equipment

Property and equipment are recorded at cost. A summary of property and equipment at June 30, 2021 and 2020 is as follows:

	<u>2021</u>	<u>2020</u>
Land	\$ 35,776	35,776
Building	345,828	345,828
Building improvements	4,439,907	3,213,273
Office equipment	47,277	47,277
Instructional equipment	384,788	344,547
Maintenance equipment	10,796	10,796
Construction in progress	-	52,800
Vehicles	33,750	33,750
Cafeteria equipment	<u>1,082</u>	<u>1,082</u>
	5,299,204	4,085,129
Less accumulated depreciation	<u>(1,071,586)</u>	<u>(883,273)</u>
Net property and equipment	<u>\$ 4,227,618</u>	<u>3,201,856</u>

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(4) Capital Lease Obligation

The School leases a boiler under a capital lease agreement. This lease obligation and the related equipment was placed into service on October 1, 2016. The following is a summary of equipment under capital lease obligation at June 30, 2021 and 2020. Depreciation expense reported on the statements of functional expenses of \$31,098 for the equipment under capital lease. As of September 13, 2021, the title for the boiler was transferred to the School and is no longer under a capital lease agreement.

	<u>2021</u>	<u>2020</u>
Capital lease obligation	\$ 24,709	123,547
Less amounts representing interest on capital lease obligation	<u>(158)</u>	<u>(3,138)</u>
Capital lease obligation, net of interest	24,551	120,409
Less current portion	<u>(24,551)</u>	<u>(95,858)</u>
Capital lease obligation, excluding current portion	\$ <u> -</u>	<u>24,551</u>

(5) Line of Credit

The School has a \$200,000 line of credit with a local bank with interest payable at 1% above the bank's prime rate (4.25% at June 30, 2021). This is a demand note and substantially all of the School's assets secure the loan. At June 30, 2021 and 2020, there was no balance on the line.

(6) Promissory Note - Paycheck Protection Program

On May 3, 2020, the School received a Small Business Administration (SBA) loan under the Coronavirus Aid, Relief and Economic Security Act (CARES Act) in the amount of \$920,100 with a 1% interest rate.

Pursuant to the terms of the CARES Act rules and regulations, the School applied for the loan to be forgiven by the SBA. On January 13, 2021, the School was notified by the SBA that the loan has been forgiven in its entirety and, accordingly, has recorded loan forgiveness/grant revenue of \$920,100 for the year ended June 30, 2021.

(7) Pension Plan

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

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(7) Pension Plan, Continued

NYSTRS is administered by the New York State Teachers' Retirement Board and provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

NYSTRS is noncontributory, except for employees who joined the System after July 27, 1976 and prior to January 1, 2010, who contribute 3% of their salary, except that employees in NYSTRS more than ten years are no longer required to contribute. Those joining NYSTRS on or after January 1, 2010 are required to contribute 3.5% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The School is required to contribute an actuarially determined rate. The rates for NYSTRS were 9.53% and 8.86% of the annual covered payroll as of June 30, 2021 and 2020, respectively. Required annual contributions of \$319,715 and \$305,590 were paid to NYSTRS by the School for the years ended June 30, 2021 and 2020, respectively.

(8) Defined Contribution Plan

The School sponsors a 401(k) contributory defined contribution plan (the Plan) covering employees who are at least 18 years of age. The employer contribution is calculated based on a pro rata basis of compensation of each eligible participant, but in no event will exceed the lesser of: (a) five percent (5%) of compensation or (b) one-third ($\frac{1}{3}$) of the highest allocation rate for any highly compensated participant for the plan year. The School contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations, as determined annually by the Board of Directors. Total expense for the years ended June 30, 2021 and 2020 was \$29,073 and \$29,565, respectively. The School also sponsors a non-contributory tax deferred annuity 403(b) plan. Eligible employees may contribute to the Plan up to the maximum allowed by Internal Revenue Code.

(9) Contingency

The School has received grants which are subject to audit by agencies of the state and Federal government. Such audits may result in disallowances and a request for a return of funds. Based on prior years' experience, the School's administration believes that disallowances, if any will be immaterial.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(10) Escrow Reserve

As set forth in its charter, the School established an escrow reserve in August 2007, in the amount of \$75,000 for the purpose of funding legal and audit fees in the event of dissolution. The amount in escrow was \$75,182 and \$75,149 as of June 30, 2021 and 2020, respectively, and is included in cash in the accompanying statements of financial position.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors
King Center 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 King Center Charter School (the School), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 20, 2021.

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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether King Center Charter 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York
October 20, 2021

REPORT TO THE BOARD

October 20, 2021

The Board of Directors
King Center Charter School

Dear Board Members:

We have audited the financial statements of King Center Charter School (the School) for the year ended June 30, 2021, and have issued our report thereon dated October 20, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

For the year ended June 30, 2021, we evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

Sensitive Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of the contingency in note 9.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material uncorrected misstatements detected as a result of our audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Recent Accounting Standards Issued

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02 - "Leases (Topic 842)." ASU 2016-02 modifies the current presentation of operating leases. Currently, operating leases are not recorded on the statements of financial position as obligations, rather there is a footnote disclosure that includes the expected future lease payments for operating leases. This update will now require organizations that lease assets to recognize assets and liabilities on their statements of financial position for operating leases with lease terms of more than 12 months. Operating leases will be required to recognize a right-of-use asset and a lease liability, measured at the present value of the lease payment, recognize a single lease cost, generally allocating the lease over a straight-line basis and classify all cash payments within operating activities of cash flows. These changes will require expanded footnote disclosure to enhance the financial statement user's understanding of the amount, timing and uncertainty of cash flows arising from leases. The guidance is effective for fiscal years beginning after December 15, 2021, the School's 2023 fiscal year end.

* * * * *

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

Very truly yours,

EFPR Group, CPAs, PLLC

EFPR GROUP, CPAs, PLLC



October 20, 2021

EFPR Group CPAs, PLLC
6390 Main Street
Williamsville, NY 14221

This representation letter is provided in connection with your audit of the financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 19, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) We are in agreement with the adjusting journal entries you have proposed, if any, and they have been posted to the School's accounts.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are not required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims or assessments.
- 10) Significant estimates and material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

- 11) Guarantees, whether written or oral, under which the School is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 12) Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the statement of financial position date and have been reduced to their estimated net realizable value.
- 13) We have reviewed long-lived assets to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and have appropriately recorded any adjustment.

Information Provided

- 14) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 1) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 1) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 1) We have no knowledge of any fraud or suspected fraud that affects the School and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 1) We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 1) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 1) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 1) We have disclosed to you the names of all of the School's related parties and all the related-party relationships and transactions, including any side agreements.
- 1) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 1) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 1) King Center Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 1) In regards to tax preparation services performed by you, we have:
 - a) Made all management decisions and performed all management functions.
 - b) Designated an individual with suitable skill, knowledge or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.

- d) Accepted responsibility for the results of the services.
- e) Established and maintained internal controls, including monitoring ongoing activities.

Signature: Barbara Lindaman
Title: Director of Finance



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	King Center Charter School
Date (Report is due Nov. 1):	November 1, 2021
Primary District of Location (If NYC select NYC DOE):	Buffalo City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Barbara Lindaman
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	EFPR Group CPA's, PLLC
School Audit Contact Name:	David Urban
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2020-21
Prior Year:	2019-20

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	included
Management Letter Response	N/A
Form 990	will be extended, anticipate completion by 12/31/2021
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A

King Center Charter School
Statement of Financial Position
as of June 30

	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,716,207	\$ 4,716,863
Grants and contracts receivable	390,502	262,709
Accounts receivables	-	-
Prepaid Expenses	23,003	30,457
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	<u>4,129,712</u>	<u>5,010,029</u>
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 4,227,618	\$ 3,201,856
Restricted Cash	-	-
Security Deposits	-	-
Other Non-Current Assets	75,000	75,000
TOTAL NON-CURRENT ASSETS	<u>4,302,618</u>	<u>3,276,856</u>
TOTAL ASSETS	<u>8,432,330</u>	<u>8,286,885</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 57,548	\$ 39,203
Accrued payroll, payroll taxes and benefits	699,990	706,288
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	39,926	60,403
Other Current Liabilities	24,551	95,858
TOTAL CURRENT LIABILITIES	<u>822,015</u>	<u>901,752</u>
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	944,651
TOTAL LONG-TERM LIABILITIES	<u>-</u>	<u>944,651</u>
TOTAL LIABILITIES	<u>822,015</u>	<u>1,846,403</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 7,610,315	\$ 6,440,482
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	<u>7,610,315</u>	<u>6,440,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>8,432,330</u>	<u>8,286,885</u>

King Center Charter School
Statement of Activities
as of June 30

	2021			2020
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 5,273,928	\$ -	\$ 5,273,928	\$ 5,527,615
State and Local Per Pupil Revenue - SPED	168,605	-	168,605	188,665
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	-	-	-	-
State and City Grants	239,496	-	239,496	170,268
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	5,682,029	-	5,682,029	5,886,548
EXPENSES				
Program Services				
Regular Education	\$ 4,408,004	\$ -	\$ 4,408,004	\$ 4,386,128
Special Education	391,775	-	391,775	423,802
Other Programs	61,892	-	61,892	59,434
Total Program Services	4,861,671	-	4,861,671	4,869,364
Management and general	1,253,128	-	1,253,128	1,276,886
Fundraising	-	-	-	-
TOTAL EXPENSES	6,114,799	-	6,114,799	6,146,250
SURPLUS / (DEFICIT) FROM OPERATIONS	(432,770)	-	(432,770)	(259,702)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 1,969	\$ -	\$ 1,969	\$ 3,883
Contributions and Grants	-	-	-	-
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	935,537	-	935,537	3,488
TOTAL SUPPORT AND OTHER REVENUE	937,506	-	937,506	7,371
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ 665,097	\$ -	\$ 665,097	\$ 307,871
CHANGE IN NET ASSETS	1,169,833	-	1,169,833	55,540
NET ASSETS - BEGINNING OF YEAR	\$ 6,440,482	\$ -	\$ 6,440,482	\$ 6,384,942
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 7,610,315	\$ -	\$ 7,610,315	\$ 6,440,482

**King Center Charter School
Statement of Cash Flows**

as of June 30

	2021	2020
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 1,169,833	\$ 55,540
Revenues from School Districts	-	-
Accounts Receivable	(127,793)	(94,319)
Due from School Districts	-	-
Depreciation	188,313	186,412
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	7,454	(17,473)
Accounts Payable	18,345	(131,496)
Accrued Expenses	(6,298)	(16,097)
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	(20,477)	58,040
Interest payments	-	-
Other - Paycheck protection program	(920,100)	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 309,277	\$ 40,607
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,214,075)	(613,738)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,214,075)	\$ (613,738)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(95,858)	(92,216)
Other	-	920,100
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (95,858)	\$ 827,884
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,000,656)	\$ 254,753
Cash at beginning of year	4,791,863	4,537,110
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,791,207	\$ 4,791,863

**King Center Charter School
Statement of Functional Expenses
as of June 30**

		2021							2020	
No. of Positions	Program Services				Supporting Services			Total		
	Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total			
Personnel Services Costs										
Administrative Staff Personnel	65.00	2,893,648	220,316	-	3,113,964	-	-	-	3,113,964	3,171,981
Instructional Personnel	14.50	-	-	-	-	-	899,054	899,054	899,054	926,985
Non-Instructional Personnel	1.00	-	-	46,142	46,142	-	-	-	46,142	44,250
Total Salaries and Staff	80.50	2,893,648	220,316	46,142	3,160,106	-	899,054	899,054	4,059,160	4,143,216
Fringe Benefits & Payroll Taxes		232,603	17,710	3,709	254,022	-	72,269	72,269	326,291	766,936
Retirement		540,084	41,121	8,612	589,817	-	167,804	167,804	757,621	332,417
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	34,345	34,345	34,345	39,705
Building and Land Rent / Lease		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		81,489	-	-	81,489	-	-	-	81,489	77,524
Insurance		74,786	6,320	1,053	82,159	-	23,173	23,173	105,332	103,626
Utilities		46,414	2,955	493	49,862	-	10,836	10,836	60,698	62,166
Supplies / Materials		42,764	-	-	42,764	-	-	-	42,764	105,553
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		41,743	-	-	41,743	-	-	-	41,743	43,877
Marketing / Recruitment		49,079	-	-	49,079	-	-	-	49,079	35,168
Technology		126,369	-	-	126,369	-	-	-	126,369	88,848
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	92,054	-	92,054	-	-	-	92,054	46,388
Office Expense		3,754	-	-	3,754	-	4,218	4,218	7,972	13,456
Depreciation		133,702	11,299	1,883	146,884	-	41,429	41,429	188,313	186,412
OTHER		141,569	-	-	141,569	-	-	-	141,569	100,958
Total Expenses		\$ 4,408,004	\$ 391,775	\$ 61,892	\$ 4,861,671	\$ -	\$ 1,253,128	\$ 1,253,128	\$ 6,114,799	\$ 6,146,250



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	King Center Charter School
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School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
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Item	If not included, state the reason(s) below (if not applicable fill in N/A):
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Management Letter Response	N/A
Form 990	will be extended, anticipate completion by 12/31/2021
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A

King Center Charter School
Statement of Financial Position
as of June 30

	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,716,207	\$ 4,716,863
Grants and contracts receivable	390,502	262,709
Accounts receivables	-	-
Prepaid Expenses	23,003	30,457
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	<u>4,129,712</u>	<u>5,010,029</u>
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 4,227,618	\$ 3,201,856
Restricted Cash	-	-
Security Deposits	-	-
Other Non-Current Assets	75,000	75,000
TOTAL NON-CURRENT ASSETS	<u>4,302,618</u>	<u>3,276,856</u>
TOTAL ASSETS	<u>8,432,330</u>	<u>8,286,885</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 57,548	\$ 39,203
Accrued payroll, payroll taxes and benefits	699,990	706,288
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	39,926	60,403
Other Current Liabilities	24,551	95,858
TOTAL CURRENT LIABILITIES	<u>822,015</u>	<u>901,752</u>
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	944,651
TOTAL LONG-TERM LIABILITIES	<u>-</u>	<u>944,651</u>
TOTAL LIABILITIES	<u>822,015</u>	<u>1,846,403</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 7,610,315	\$ 6,440,482
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	<u>7,610,315</u>	<u>6,440,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>8,432,330</u>	<u>8,286,885</u>

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as of June 30

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Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	5,682,029	-	5,682,029	5,886,548
EXPENSES				
Program Services				
Regular Education	\$ 4,408,004	\$ -	\$ 4,408,004	\$ 4,386,128
Special Education	391,775	-	391,775	423,802
Other Programs	61,892	-	61,892	59,434
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Management and general	1,253,128	-	1,253,128	1,276,886
Fundraising	-	-	-	-
TOTAL EXPENSES	6,114,799	-	6,114,799	6,146,250
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SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 1,969	\$ -	\$ 1,969	\$ 3,883
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Fundraising Support	-	-	-	-
Investments	-	-	-	-
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NET ASSETS - BEGINNING OF YEAR	\$ 6,440,482	\$ -	\$ 6,440,482	\$ 6,384,942
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 7,610,315	\$ -	\$ 7,610,315	\$ 6,440,482

**King Center Charter School
Statement of Cash Flows**

as of June 30

	2021	2020
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Increase (decrease) in net assets	\$ 1,169,833	\$ 55,540
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Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
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Interest payments	-	-
Other - Paycheck protection program	(920,100)	-
Other	-	-
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NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,000,656)	\$ 254,753
Cash at beginning of year	4,791,863	4,537,110
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,791,207	\$ 4,791,863

**King Center Charter School
Statement of Functional Expenses
as of June 30**

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	Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total			
Personnel Services Costs										
Administrative Staff Personnel	65.00	2,893,648	220,316	-	3,113,964	-	-	-	3,113,964	3,171,981
Instructional Personnel	14.50	-	-	-	-	-	899,054	899,054	899,054	926,985
Non-Instructional Personnel	1.00	-	-	46,142	46,142	-	-	-	46,142	44,250
Total Salaries and Staff	80.50	2,893,648	220,316	46,142	3,160,106	-	899,054	899,054	4,059,160	4,143,216
Fringe Benefits & Payroll Taxes		232,603	17,710	3,709	254,022	-	72,269	72,269	326,291	766,936
Retirement		540,084	41,121	8,612	589,817	-	167,804	167,804	757,621	332,417
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	34,345	34,345	34,345	39,705
Building and Land Rent / Lease		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		81,489	-	-	81,489	-	-	-	81,489	77,524
Insurance		74,786	6,320	1,053	82,159	-	23,173	23,173	105,332	103,626
Utilities		46,414	2,955	493	49,862	-	10,836	10,836	60,698	62,166
Supplies / Materials		42,764	-	-	42,764	-	-	-	42,764	105,553
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		41,743	-	-	41,743	-	-	-	41,743	43,877
Marketing / Recruitment		49,079	-	-	49,079	-	-	-	49,079	35,168
Technology		126,369	-	-	126,369	-	-	-	126,369	88,848
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	92,054	-	92,054	-	-	-	92,054	46,388
Office Expense		3,754	-	-	3,754	-	4,218	4,218	7,972	13,456
Depreciation		133,702	11,299	1,883	146,884	-	41,429	41,429	188,313	186,412
OTHER		141,569	-	-	141,569	-	-	-	141,569	100,958
Total Expenses		\$ 4,408,004	\$ 391,775	\$ 61,892	\$ 4,861,671	\$ -	\$ 1,253,128	\$ 1,253,128	\$ 6,114,799	\$ 6,146,250



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	King Center Charter School
Date (Report is due Nov. 1):	November 1, 2021
Primary District of Location (If NYC select NYC DOE):	Buffalo City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Barbara Lindaman
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	EFPR Group CPA's, PLLC
School Audit Contact Name:	David Urban
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2020-21
Prior Year:	2019-20

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	included
Management Letter Response	N/A
Form 990	will be extended, anticipate completion by 12/31/2021
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A

King Center Charter School
Statement of Financial Position
as of June 30

	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,716,207	\$ 4,716,863
Grants and contracts receivable	390,502	262,709
Accounts receivables	-	-
Prepaid Expenses	23,003	30,457
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	<u>4,129,712</u>	<u>5,010,029</u>
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 4,227,618	\$ 3,201,856
Restricted Cash	-	-
Security Deposits	-	-
Other Non-Current Assets	75,000	75,000
TOTAL NON-CURRENT ASSETS	<u>4,302,618</u>	<u>3,276,856</u>
TOTAL ASSETS	<u>8,432,330</u>	<u>8,286,885</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 57,548	\$ 39,203
Accrued payroll, payroll taxes and benefits	699,990	706,288
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	39,926	60,403
Other Current Liabilities	24,551	95,858
TOTAL CURRENT LIABILITIES	<u>822,015</u>	<u>901,752</u>
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	944,651
TOTAL LONG-TERM LIABILITIES	<u>-</u>	<u>944,651</u>
TOTAL LIABILITIES	<u>822,015</u>	<u>1,846,403</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 7,610,315	\$ 6,440,482
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	<u>7,610,315</u>	<u>6,440,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>8,432,330</u>	<u>8,286,885</u>

King Center Charter School
Statement of Activities
as of June 30

	2021			2020
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 5,273,928	\$ -	\$ 5,273,928	\$ 5,527,615
State and Local Per Pupil Revenue - SPED	168,605	-	168,605	188,665
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	-	-	-	-
State and City Grants	239,496	-	239,496	170,268
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	5,682,029	-	5,682,029	5,886,548
EXPENSES				
Program Services				
Regular Education	\$ 4,408,004	\$ -	\$ 4,408,004	\$ 4,386,128
Special Education	391,775	-	391,775	423,802
Other Programs	61,892	-	61,892	59,434
Total Program Services	4,861,671	-	4,861,671	4,869,364
Management and general	1,253,128	-	1,253,128	1,276,886
Fundraising	-	-	-	-
TOTAL EXPENSES	6,114,799	-	6,114,799	6,146,250
SURPLUS / (DEFICIT) FROM OPERATIONS	(432,770)	-	(432,770)	(259,702)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 1,969	\$ -	\$ 1,969	\$ 3,883
Contributions and Grants	-	-	-	-
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	935,537	-	935,537	3,488
TOTAL SUPPORT AND OTHER REVENUE	937,506	-	937,506	7,371
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ 665,097	\$ -	\$ 665,097	\$ 307,871
CHANGE IN NET ASSETS	1,169,833	-	1,169,833	55,540
NET ASSETS - BEGINNING OF YEAR	\$ 6,440,482	\$ -	\$ 6,440,482	\$ 6,384,942
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 7,610,315	\$ -	\$ 7,610,315	\$ 6,440,482

**King Center Charter School
Statement of Cash Flows**

as of June 30

	2021	2020
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 1,169,833	\$ 55,540
Revenues from School Districts	-	-
Accounts Receivable	(127,793)	(94,319)
Due from School Districts	-	-
Depreciation	188,313	186,412
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	7,454	(17,473)
Accounts Payable	18,345	(131,496)
Accrued Expenses	(6,298)	(16,097)
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	(20,477)	58,040
Interest payments	-	-
Other - Paycheck protection program	(920,100)	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 309,277	\$ 40,607
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,214,075)	(613,738)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,214,075)	\$ (613,738)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(95,858)	(92,216)
Other	-	920,100
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (95,858)	\$ 827,884
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,000,656)	\$ 254,753
Cash at beginning of year	4,791,863	4,537,110
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,791,207	\$ 4,791,863

**King Center Charter School
Statement of Functional Expenses
as of June 30**

		2021							2020	
No. of Positions	Program Services				Supporting Services			Total		
	Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total			
Personnel Services Costs										
Administrative Staff Personnel	65.00	2,893,648	220,316	-	3,113,964	-	-	-	3,113,964	3,171,981
Instructional Personnel	14.50	-	-	-	-	-	899,054	899,054	899,054	926,985
Non-Instructional Personnel	1.00	-	-	46,142	46,142	-	-	-	46,142	44,250
Total Salaries and Staff	80.50	2,893,648	220,316	46,142	3,160,106	-	899,054	899,054	4,059,160	4,143,216
Fringe Benefits & Payroll Taxes		232,603	17,710	3,709	254,022	-	72,269	72,269	326,291	766,936
Retirement		540,084	41,121	8,612	589,817	-	167,804	167,804	757,621	332,417
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	34,345	34,345	34,345	39,705
Building and Land Rent / Lease		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		81,489	-	-	81,489	-	-	-	81,489	77,524
Insurance		74,786	6,320	1,053	82,159	-	23,173	23,173	105,332	103,626
Utilities		46,414	2,955	493	49,862	-	10,836	10,836	60,698	62,166
Supplies / Materials		42,764	-	-	42,764	-	-	-	42,764	105,553
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		41,743	-	-	41,743	-	-	-	41,743	43,877
Marketing / Recruitment		49,079	-	-	49,079	-	-	-	49,079	35,168
Technology		126,369	-	-	126,369	-	-	-	126,369	88,848
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	92,054	-	92,054	-	-	-	92,054	46,388
Office Expense		3,754	-	-	3,754	-	4,218	4,218	7,972	13,456
Depreciation		133,702	11,299	1,883	146,884	-	41,429	41,429	188,313	186,412
OTHER		141,569	-	-	141,569	-	-	-	141,569	100,958
Total Expenses		\$ 4,408,004	\$ 391,775	\$ 61,892	\$ 4,861,671	\$ -	\$ 1,253,128	\$ 1,253,128	\$ 6,114,799	\$ 6,146,250



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	King Center Charter School
Date (Report is due Nov. 1):	November 1, 2021
Primary District of Location (If NYC select NYC DOE):	Buffalo City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Barbara Lindaman
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	EFPR Group CPA's, PLLC
School Audit Contact Name:	David Urban
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2020-21
Prior Year:	2019-20

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	included
Management Letter Response	N/A
Form 990	will be extended, anticipate completion by 12/31/2021
Federal Single Audit (A-133)	N/A
Corrective Action Plan	N/A

King Center Charter School
Statement of Financial Position
as of June 30

	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,716,207	\$ 4,716,863
Grants and contracts receivable	390,502	262,709
Accounts receivables	-	-
Prepaid Expenses	23,003	30,457
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	<u>4,129,712</u>	<u>5,010,029</u>
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 4,227,618	\$ 3,201,856
Restricted Cash	-	-
Security Deposits	-	-
Other Non-Current Assets	75,000	75,000
TOTAL NON-CURRENT ASSETS	<u>4,302,618</u>	<u>3,276,856</u>
TOTAL ASSETS	<u>8,432,330</u>	<u>8,286,885</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 57,548	\$ 39,203
Accrued payroll, payroll taxes and benefits	699,990	706,288
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	39,926	60,403
Other Current Liabilities	24,551	95,858
TOTAL CURRENT LIABILITIES	<u>822,015</u>	<u>901,752</u>
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	944,651
TOTAL LONG-TERM LIABILITIES	<u>-</u>	<u>944,651</u>
TOTAL LIABILITIES	<u>822,015</u>	<u>1,846,403</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 7,610,315	\$ 6,440,482
Temporarily restricted	-	-
Permanently restricted	-	-
TOTAL NET ASSETS	<u>7,610,315</u>	<u>6,440,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>8,432,330</u>	<u>8,286,885</u>

King Center Charter School
Statement of Activities
as of June 30

	2021			2020
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 5,273,928	\$ -	\$ 5,273,928	\$ 5,527,615
State and Local Per Pupil Revenue - SPED	168,605	-	168,605	188,665
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	-	-	-	-
State and City Grants	239,496	-	239,496	170,268
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	5,682,029	-	5,682,029	5,886,548
EXPENSES				
Program Services				
Regular Education	\$ 4,408,004	\$ -	\$ 4,408,004	\$ 4,386,128
Special Education	391,775	-	391,775	423,802
Other Programs	61,892	-	61,892	59,434
Total Program Services	4,861,671	-	4,861,671	4,869,364
Management and general	1,253,128	-	1,253,128	1,276,886
Fundraising	-	-	-	-
TOTAL EXPENSES	6,114,799	-	6,114,799	6,146,250
SURPLUS / (DEFICIT) FROM OPERATIONS	(432,770)	-	(432,770)	(259,702)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 1,969	\$ -	\$ 1,969	\$ 3,883
Contributions and Grants	-	-	-	-
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	935,537	-	935,537	3,488
TOTAL SUPPORT AND OTHER REVENUE	937,506	-	937,506	7,371
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ 665,097	\$ -	\$ 665,097	\$ 307,871
CHANGE IN NET ASSETS	1,169,833	-	1,169,833	55,540
NET ASSETS - BEGINNING OF YEAR	\$ 6,440,482	-	\$ 6,440,482	\$ 6,384,942
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 7,610,315	\$ -	\$ 7,610,315	\$ 6,440,482

**King Center Charter School
Statement of Cash Flows**

as of June 30

	<u>2021</u>	<u>2020</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 1,169,833	\$ 55,540
Revenues from School Districts	-	-
Accounts Receivable	(127,793)	(94,319)
Due from School Districts	-	-
Depreciation	188,313	186,412
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	7,454	(17,473)
Accounts Payable	18,345	(131,496)
Accrued Expenses	(6,298)	(16,097)
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	(20,477)	58,040
Interest payments	-	-
Other - Paycheck protection program	(920,100)	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 309,277	\$ 40,607
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,214,075)	(613,738)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,214,075)	\$ (613,738)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(95,858)	(92,216)
Other	-	920,100
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (95,858)	\$ 827,884
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,000,656)	\$ 254,753
Cash at beginning of year	4,791,863	4,537,110
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,791,207	\$ 4,791,863

**King Center Charter School
Statement of Functional Expenses
as of June 30**

		2021							2020	
No. of Positions	Program Services				Supporting Services			Total		
	Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total			
Personnel Services Costs										
Administrative Staff Personnel	65.00	2,893,648	220,316	-	3,113,964	-	-	-	3,113,964	3,171,981
Instructional Personnel	14.50	-	-	-	-	-	899,054	899,054	899,054	926,985
Non-Instructional Personnel	1.00	-	-	46,142	46,142	-	-	-	46,142	44,250
Total Salaries and Staff	80.50	2,893,648	220,316	46,142	3,160,106	-	899,054	899,054	4,059,160	4,143,216
Fringe Benefits & Payroll Taxes		232,603	17,710	3,709	254,022	-	72,269	72,269	326,291	766,936
Retirement		540,084	41,121	8,612	589,817	-	167,804	167,804	757,621	332,417
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	34,345	34,345	34,345	39,705
Building and Land Rent / Lease		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		81,489	-	-	81,489	-	-	-	81,489	77,524
Insurance		74,786	6,320	1,053	82,159	-	23,173	23,173	105,332	103,626
Utilities		46,414	2,955	493	49,862	-	10,836	10,836	60,698	62,166
Supplies / Materials		42,764	-	-	42,764	-	-	-	42,764	105,553
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		41,743	-	-	41,743	-	-	-	41,743	43,877
Marketing / Recruitment		49,079	-	-	49,079	-	-	-	49,079	35,168
Technology		126,369	-	-	126,369	-	-	-	126,369	88,848
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	92,054	-	92,054	-	-	-	92,054	46,388
Office Expense		3,754	-	-	3,754	-	4,218	4,218	7,972	13,456
Depreciation		133,702	11,299	1,883	146,884	-	41,429	41,429	188,313	186,412
OTHER		141,569	-	-	141,569	-	-	-	141,569	100,958
Total Expenses		\$ 4,408,004	\$ 391,775	\$ 61,892	\$ 4,861,671	\$ -	\$ 1,253,128	\$ 1,253,128	\$ 6,114,799	\$ 6,146,250



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

Charter School Name:	King Center Charter School
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Barbara Lindaman
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	EFPR Group CPA's, PLLC
School Audit Contact Name:	David Urban
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

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

Required 8 Items:

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

And, if applicable:

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

	<i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i>
4) Management Letter	included
5) Management Letter Response	N/A
6) Form 990; or Extension Form 8868	will be extended, anticipate completion by 12/31/2021
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	N/A
8) Corrective Action Plan	N/A

KING CENTER CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2021

<u>ASSETS</u>	<u>2020-21</u>	<u>2019-20</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,716,207	\$ 4,716,863
Grants and contracts receivable	390,502	262,709
Accounts receivables	-	-
Prepaid expenses	23,003	30,457
Contributions and other receivables	-	-
TOTAL CURRENT ASSETS	4,129,712	5,010,029
 <u>PROPERTY, BUILDING AND EQUIPMENT, net</u>		
	4,227,618	3,201,856
 <u>OTHER ASSETS</u>		
	75,000	75,000
TOTAL ASSETS	<u>8,432,330</u>	<u>8,286,885</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 57,548	\$ 39,203
Accrued payroll and benefits	699,990	706,288
Deferred Revenue	39,926	60,403
Current maturities of long-term debt	-	-
Short Term Debt - Bonds, Notes Payable	-	-
Other	24,551	95,858
TOTAL CURRENT LIABILITIES	822,015	901,752
 <u>LONG-TERM LIABILITIES</u>		
Deferred Rent	-	-
All other long-term debt and notes payable, net current maturities	-	944,651
TOTAL LONG-TERM LIABILITIES	-	<u>944,651</u>
TOTAL LIABILITIES	<u>822,015</u>	<u>1,846,403</u>
 <u>NET ASSETS</u>		
Without Donor Restrictions	7,610,315	6,440,482
With Donor Restrictions	-	-
TOTAL NET ASSETS	<u>7,610,315</u>	<u>6,440,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>8,432,330</u>	<u>8,286,885</u>

CK - Should be zero

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KING CENTER CHARTER SCHOOL

Statement of Activities

as of June 30, 2021

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 5,273,928	\$ -	\$ 5,273,928	\$ 5,527,615
Students with disabilities	168,605	-	168,605	188,665
Grants and Contracts				
State and local	239,496	-	239,496	170,268
Federal - Title and IDEA	-	-	-	-
Federal - Other	-	-	-	-
Other	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	5,682,029	-	5,682,029	5,886,548
EXPENSES				
Program Services				
Regular Education	\$ 4,408,004	\$ -	\$ 4,408,004	\$ 4,386,128
Special Education	391,775	-	391,775	423,802
Other Programs	61,892	-	61,892	59,434
Total Program Services	4,861,671	-	4,861,671	4,869,364
Management and general	1,253,128	-	1,253,128	1,276,886
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	6,114,799	-	6,114,799	6,146,250
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	(432,770)	-	(432,770)	(259,702)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ -
Individuals	-	-	-	-
Corporations	-	-	-	-
Fundraising	-	-	-	-
Interest income	1,969	-	1,969	3,883
Miscellaneous income	935,537	-	935,537	3,488
Net assets released from restriction	665,097	-	665,097	307,871
TOTAL SUPPORT AND OTHER REVENUE	1,602,603	-	1,602,603	315,242
CHANGE IN NET ASSETS	1,169,833	-	1,169,833	55,540
NET ASSETS BEGINNING OF YEAR	6,440,482	-	6,440,482	6,384,942
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 7,610,315	\$ -	\$ 7,610,315	\$ 6,440,482

KING CENTER CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2021

	<u>2020-21</u>	<u>2019-20</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 1,169,833	\$ 55,540
Revenues from School Districts	-	-
Accounts Receivable	(127,793)	(94,319)
Due from School Districts	-	-
Depreciation	188,313	186,412
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	7,454	(17,473)
Accounts Payable	18,345	(131,496)
Accrued Expenses	(6,298)	(16,097)
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	(20,477)	58,040
Interest payments	-	-
Other - Paycheck Protection Program	(920,100)	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 309,277	\$ 40,607
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,214,075)	(613,738)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,214,075)	\$ (613,738)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(95,858)	(92,216)
Other	-	920,100
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (95,858)	\$ 827,884
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,000,656)	\$ 254,753
Cash at beginning of year	4,791,863	4,537,110
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,791,207	\$ 4,791,863

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2021

		2020-21							2019-20	
		Program Services				Supporting Services				
		Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total	Total	
No. of Positions										
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	
Administrative Staff Personnel	14.50	-	-	-	-	-	899,054	899,054	899,054	3,171,981
Instructional Personnel	65.00	2,893,648	220,316	-	3,113,964	-	-	-	3,113,964	926,985
Non-Instructional Personnel	1.00	-	-	46,142	46,142	-	-	-	46,142	44,250
Total Salaries and Staff	80.50	2,893,648	220,316	46,142	3,160,106	-	899,054	899,054	4,059,160	4,143,216
Fringe Benefits & Payroll Taxes		522,851	39,809	10,014	572,674	-	162,449	162,449	735,123	764,197
Retirement		249,835	19,022	2,307	271,164	-	77,624	77,624	348,788	335,156
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	34,345	34,345	34,345	39,705
Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		81,489	-	-	81,489	-	-	-	81,489	77,524
Insurance		74,786	6,320	1,053	82,159	-	23,173	23,173	105,332	103,626
Utilities		46,414	2,955	493	49,862	-	10,836	10,836	60,698	62,166
Supplies / Materials		42,764	-	-	42,764	-	-	-	42,764	105,553
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		41,743	-	-	41,743	-	-	-	41,743	43,877
Marketing / Recruitment		49,079	-	-	49,079	-	-	-	49,079	35,168
Technology		126,369	-	-	126,369	-	-	-	126,369	88,848
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	92,054	-	92,054	-	-	-	92,054	46,388
Office Expense		3,754	-	-	3,754	-	4,218	4,218	7,972	13,456
Depreciation		133,702	11,299	1,883	146,884	-	41,429	41,429	188,313	186,412
OTHER		141,569	-	-	141,569	-	-	-	141,569	100,958
Total Expenses		\$ 4,408,003	\$ 391,775	\$ 61,892	\$ 4,861,670	\$ -	\$ 1,253,128	\$ 1,253,128	\$ 6,114,798	\$ 6,146,250

Inspection Certificate

For

King Center Charter School
156 Newburgh Ave
Buffalo, NY 14211

This Inspection was performed in accordance with applicable Standards. The subsequent pages of this report provide performance measurements, listed ranges of acceptable results, and complete documentation of the inspection. Whenever discrepancies exist between acceptable performance standards and actual test results, notes and/or recommended solutions have been proposed or provided for immediate review and approval.

Inspection Date
Dec 3, 2020

Building: King Center Charter School
Contact: Barbara/ Steve
Title: Facilities

Company: Great Lakes Building Systems, Inc.
Contact: Cody Kowalski
Title: Inspector

Executive Summary

Generated by: *BuildingReports.com*

Building Information								
Building: King Center Charter School	Contact: Barbara/ Steve							
Address: 156 Newburgh Ave	Phone: 716-289-4874							
Address:	Fax:							
City/State/Zip: Buffalo, NY 14211	Mobile:							
Country: null	Email: sscordato@kccs.org							
Inspection Performed By								
Company: Great Lakes Building Systems, Inc.	Inspector: Cody Kowalski							
Address: 116 Gruner Road	Phone: 716-892-5253							
Address:	Fax:							
City/State/Zip: Buffalo, New York 14227	Mobile:							
Country: null	Email: codykowa@buffalo.edu							
Inspection Summary								
Category	Total Items		Serviced		Passed		Failed/Other	
	Qty	%	Qty	%	Qty	%	Qty	%
Lighting	91	83.49%	91	100.00%	71	78.02%	20	21.98%
Fire	18	16.51%	18	100.00%	2	11.11%	16	88.89%
Totals	109	100%	109	100.00%	73	66.97%	36	33.03%
Certification								
Company: Great Lakes Building Systems, Inc.				Building: King Center Charter School				
Inspector: Cody Kowalski				Contact: Barbara/ Steve				
Signed:				Signed:				

Discrepancy Report

Generated by: BuildingReports.com

Building: King Center Charter School				
<i>The Discrepancy Report consolidates each discrepancy listed within the various Testing sections of your Inspection. Discrepancies are listed by Category, and grouped by device type. The description of the problem is provided and where appropriate, code references are listed for your convenience. Any item that was inspected that is subject to a recall or part of a manufacturer's replacement/upgrade program is included.</i>				
Device Type	Manufacturer	Model Number	Date	Qty
<i>Items listed for Recall or Replacement/Upgrade by Manufacturer</i>				
No items found during this inspection.				
ScanID	Location	Problem	Reference	
<i>Fire</i>				
Fire Extinguisher, A.B.C., 10 Lbs				
<i>Lighting</i>				
Emergency Light				

ScanID	Location	Problem	Reference
Exit Sign			
[REDACTED]			
[REDACTED]			

Proposed Solutions Report

Generated by: BuildingReports.com

Building: King Center Charter School

The Proposed Solution Report provides a solution for each discrepancy listed on the Discrepancy Report. Provide a check mark where indicated to approve repairs listed within the report. Items listed as T/M are available for repair on a Time and Materials basis.

ScanID	Location	Solution	Model #	Cost	Fix
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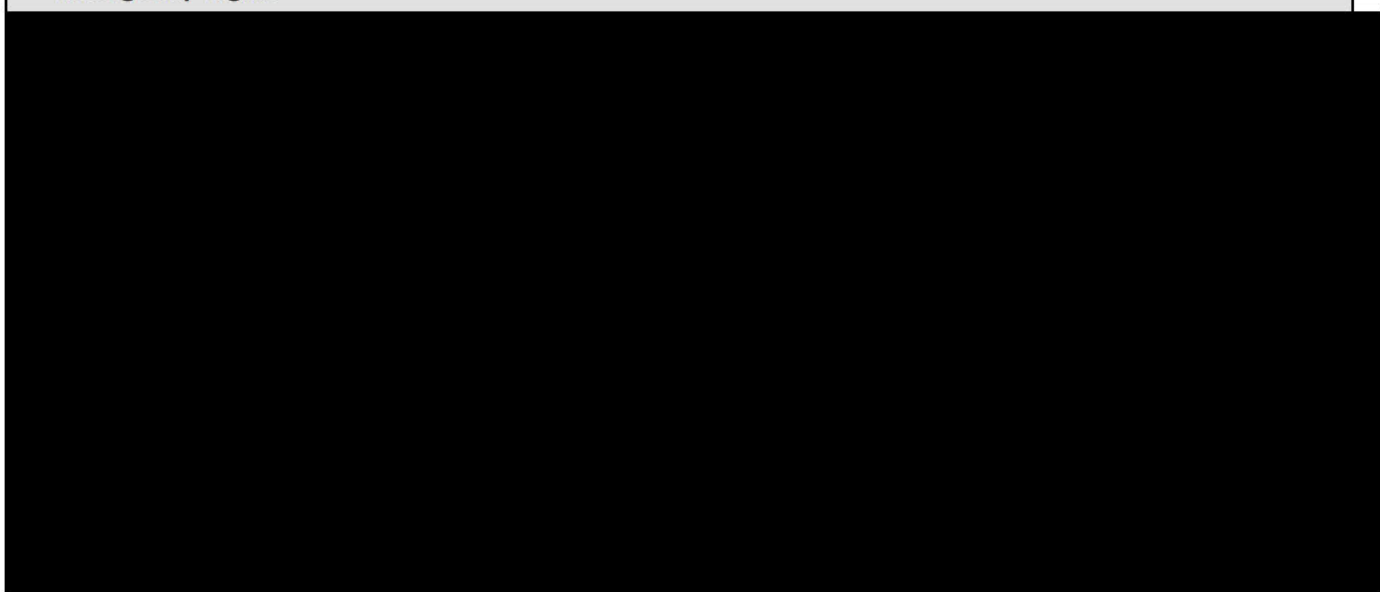
Fire

Fire Extinguisher, A.B.C., 10 Lbs



Lighting

Emergency Light



ScanID	Location	Solution	Model #	Cost	Fix
[Redacted Content]					

Notes & Recommendations

Generated by: *BuildingReports.com*

Building: King Center Charter School				
<i>The Notes & Recommendations Report details additional inspection notes made by the Inspectors during the course of the building inspection. Notes are grouped by Category.</i>				
Note	Device Type	Location	Comment	ScanID
Lighting				

Inspection & Testing

Generated by: BuildingReports.com

Building: King Center Charter School				
<i>The Inspection & Testing section lists all of the items inspected in your building. Items are grouped by Passed or Failed/Other. Items are listed by Category. Each item includes the services performed, and the time & date at which testing occurred.</i>				
Device Type	Location	ScanID : S/N	Service	Date Time
<i>Passed</i>				
Fire				
Lighting				

Device Type	Location	ScanID : S/N	Service	Date Time
[Redacted Content]				

Device Type	Location	ScanID : S/N	Service	Date Time
[Redacted Content]				
<i>Failed/Other</i>				
Fire				
[Redacted Content]				

Device Type	Location	ScanID : S/N	Service	Date Time
[Redacted]				
Lighting				
[Redacted]				

Device Type	Location	ScanID : S/N	Service	Date Time
[Redacted Content]				

Service Summary

Generated by: BuildingReports.com

Building: King Center Charter School		
<i>The Service Summary section provides an overview of the services performed in this report.</i>		
Device Type	Service	Quantity
<i>Failed/Other</i>		
[Redacted]		
<i>Passed</i>		
[Redacted]		

Fire Extinguisher Maintenance Report

Generated by: BuildingReports.com

Building: King Center Charter School					
<i>This report provides details on the Hydrostatic Test and Maintenance/Breakdown dates for fire extinguishers. Items that will need either of these services at any time in the next two years are displayed. Items are grouped together by year for budgeting purposes.</i>					
ScanID	Location	Serial #	Hydro	Breakdown	Mfr Date
<i>Due in 2020</i>					
Breakdown/Maintenance					
Fire Extinguisher, A.B.C., 10 Lbs					
<i>Due in 2021</i>					
Breakdown/Maintenance					
Fire Extinguisher, A.B.C., 10 Lbs					
<i>Due in 2022</i>					
Breakdown/Maintenance					
Fire Extinguisher, A.B.C., 10 Lbs					

Exit/Emergency Lighting

Generated by: BuildingReports.com

Building: King Center Charter School									
<i>Exit and Emergency Lighting items are listed with each of the relevant measurements for pre and post test voltages, the load current, charge rate, and the rated voltage and current capacity of standby batteries. The remote heads indicate the number of other items that get their supply voltage from this item. Items are listed by type, and grouped by Passed or Failed/Other.</i>									
Location	Model #	Post Check	Rated Volts	Pre-Test Volts	Post-Test Volts	Load Amps	Charge Amps	Remote Heads	Amp Hours
<i>Passed</i>									
Emergency Light									
Emergency Light, Combination									
Emergency Light, Dual Head Remote									

Location	Model #	Post Check	Rated Volts	Pre-Test Volts	Post-Test Volts	Load Amps	Charge Amps	Remote Heads	Amp Hours
[Redacted Content]									
Exit Sign, Fluorescent									

Location	Model #	Post Check	Rated Volts	Pre-Test Volts	Post-Test Volts	Load Amps	Charge Amps	Remote Heads	Amp Hours
[Redacted Content]									
<i>Failed/Other</i>									
Emergency Light, Dual Head Remote									
[Redacted Content]									

Location	Model #	Post Check	Rated Volts	Pre-Test Volts	Post-Test Volts	Load Amps	Charge Amps	Remote Heads	Amp Hours
Exit Sign, Fluorescent									

Inventory & Warranty Report

Generated by: BuildingReports.com

Building: King Center Charter School				
<p><i>The Inventory & Warranty Report lists each of the devices and items that are included in your Inspection Report. A complete inventory count by device type and category is provided. Items installed within the last 90 days, within the last year, and devices installed for two years or more are grouped together for easy reference.</i></p>				
Device or Type		Category	% of Inventory	Quantity
Fire Extinguisher		Fire	16.51%	18
Emergency Light		Lighting	55.05%	60
Exit Sign		Lighting	28.44%	31
Type	Qty	Model #	Description	Manufacture Date
<i>In Service - 2 Years to 3 Years</i>				
Lithonia				
<i>In Service - 3 Years to 5 Years</i>				
Buckeye				
<i>In Service - 5 Years to 10 Years</i>				
Lithonia				
<i>In Service - 25 Years or Older</i>				
Lithonia				

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

Name:

Corinne Kindzierski

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

King Center Charter School

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

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

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

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

Yes **No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<i>NONE.</i>				

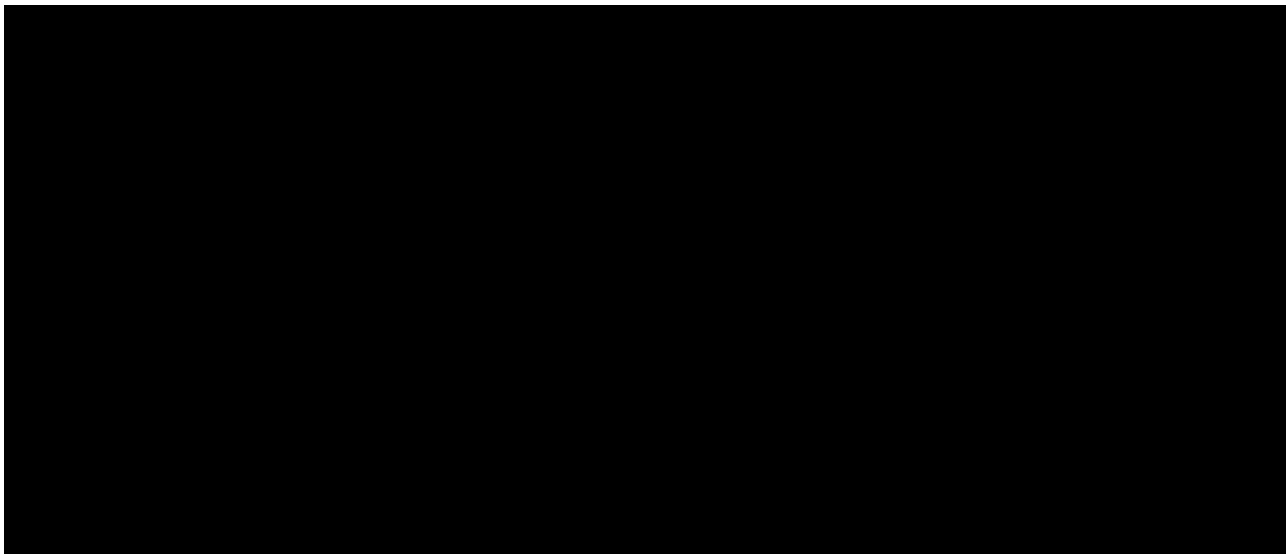
Corinne M. Kindzierski

6/10/21

Signature

Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



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

Name:

Carl B. Morgan

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

King Center Charter School

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

Treasurer

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

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

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

Yes No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p style="font-size: 2em; margin-left: 200px;">None</p>				

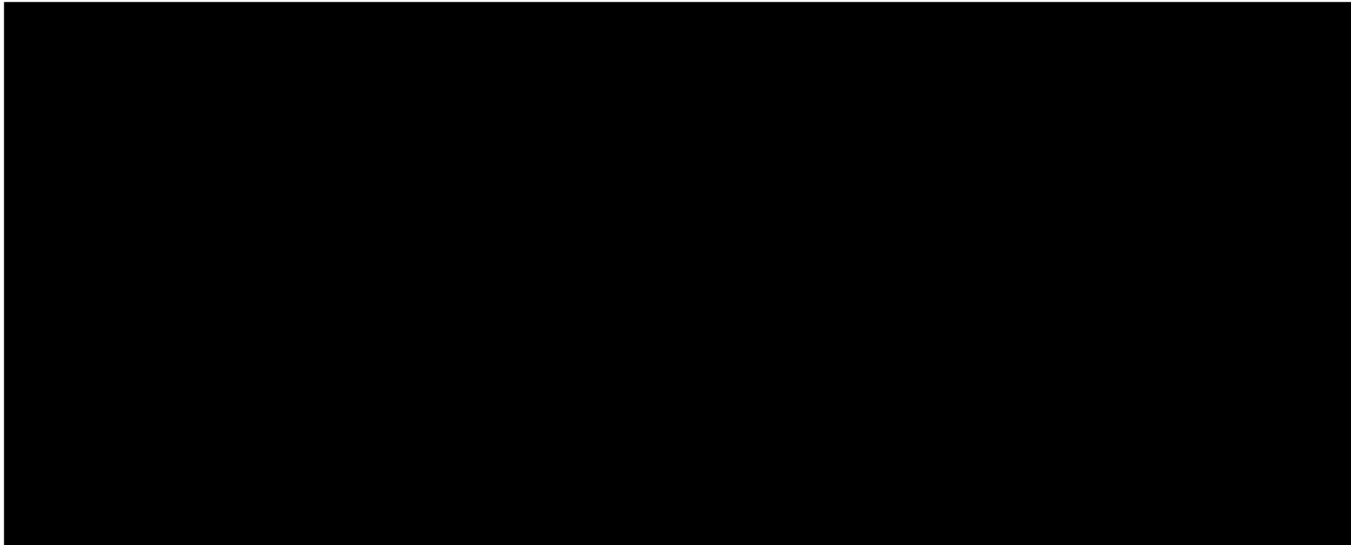
[Handwritten Signature]

 Signature

12 July 2021

 Date

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

Name:

MAURA DEVLIN

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

KING CENTER CHARTER SCHOOL

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

Board member
marketing committee member

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

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

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

Yes No

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

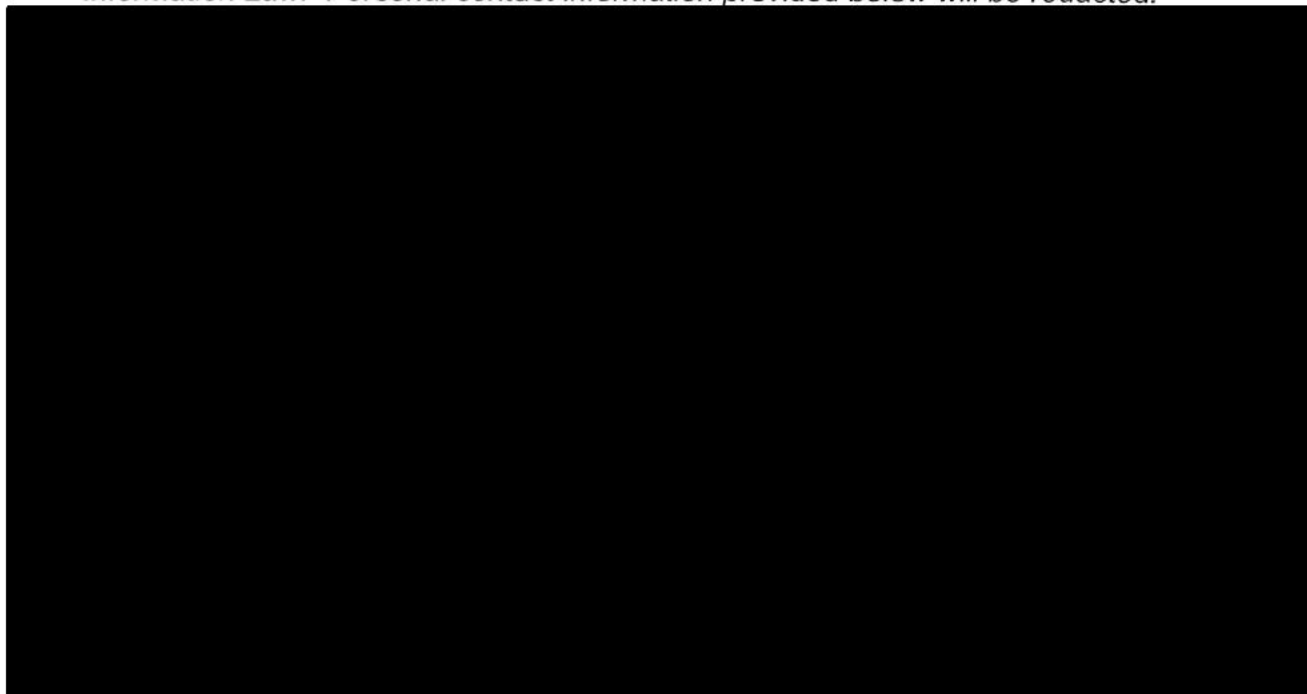
Mause Deulin

7/26/21

Signature

Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



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

Name:

Michelle A Martin

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

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

Co-Chair/President

Chair Personnel Committee

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

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

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

Yes **No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

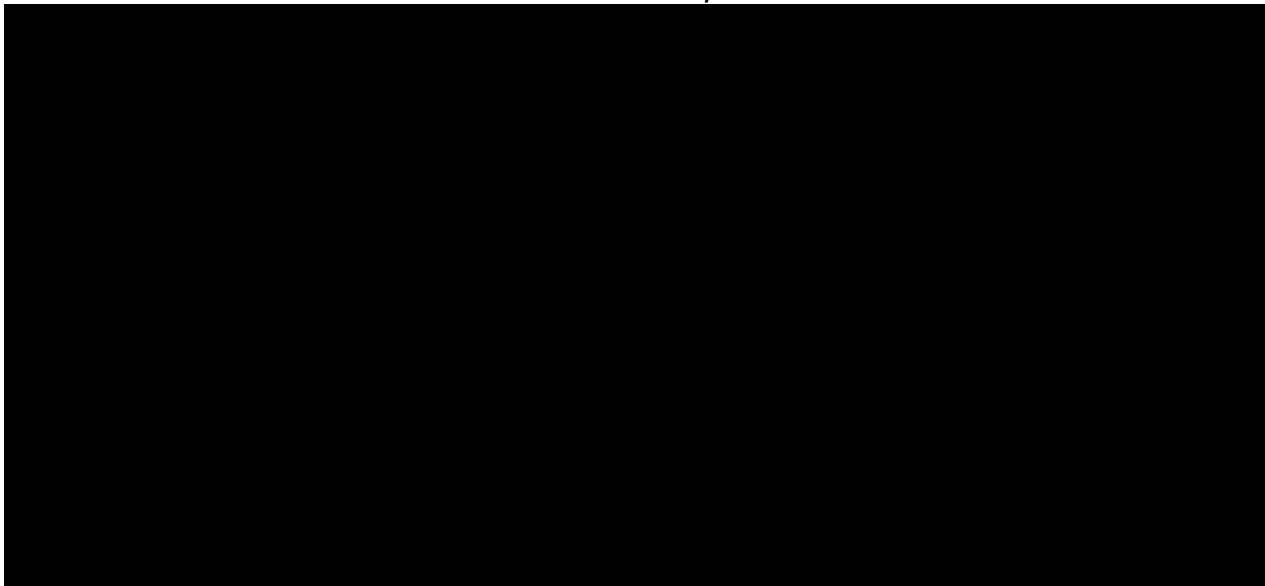
5. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<i>NONE</i>	<i>NONE</i>	<i>NONE</i>	<i>NONE</i>	<i>NONE</i>

Michelle A. Martin
Signature

July 20, 2021
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



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

Name:

___Nyandusi
Nyachae_____

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

King Center Charter School

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

Board Member

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

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

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

NO

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

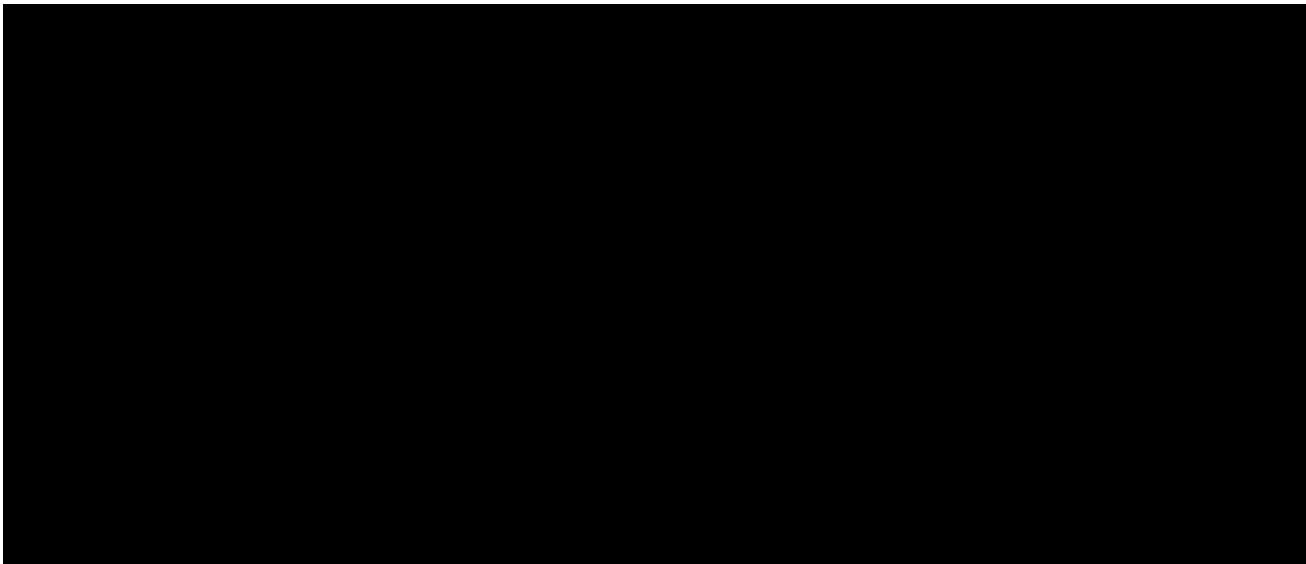
5. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

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

Nuandusi Nyachae
Signature

07/15/2021
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



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

Name:

Sharon M. Bradley

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

King Center Charter School

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

Member

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

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

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

Yes **No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None			

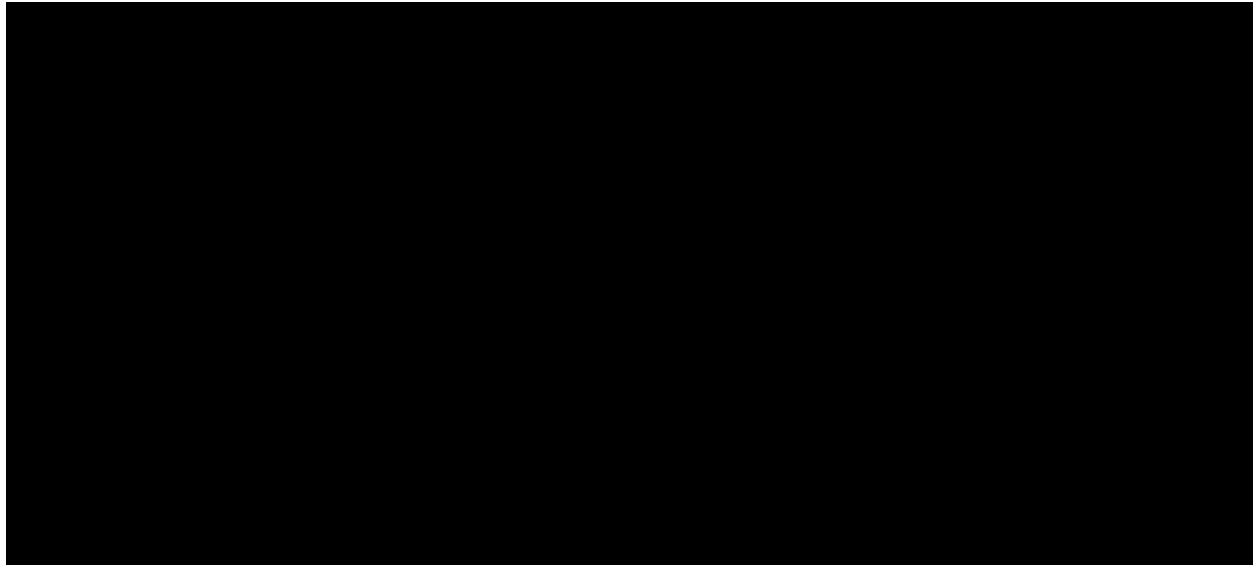
5. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
None				

Signature _____

Date _____

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.





CITY OF BUFFALO
DEPARTMENT OF ECONOMIC DEVELOPMENT,
PERMIT & INSPECTION SERVICES
OFFICE OF THE COMMISSIONER



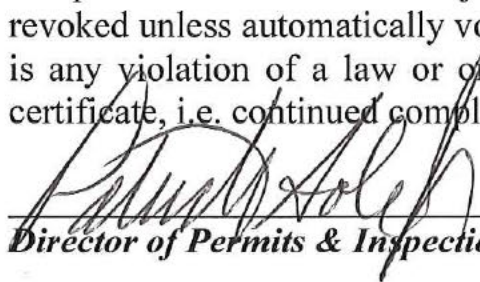
BYRON W. BROWN
 Mayor

JAMES COMERFORD, Jr.
 Deputy Commissioner

Certificate of Compliance



In accordance with the appropriate laws of the State of New York and or the ordinances of the City of Buffalo, the structures at **104 LANG** Buffalo, New York, having been inspected and found to conform substantially to applicable laws, ordinances, rules or regulations, the portion identified on this certificate is hereby certified for occupancy. This compliance certificate is subject to the limitations specified herein and is valid until revoked unless automatically voided by this certificate being altered in any manner if there is any violation of a law or ordinance found to exist subsequent to the issuance of the certificate, i.e. continued compliance with applicable codes and ordinances is required.



Director of Permits & Inspections

Date Issued: 05/05/2015

Building Classification: 5A fire resistive

Occupancy: E

Building Permit(s) Number: 213721

Date Issued: 09/02/2014

Building Inspector: Walter, Todd

Date of Inspection: 04/27/2015

Receipt Number: Per Permit

Portion of Building being inspected and certified: Alterations to the main Office Area of a Charter School.

KING CENTER CHARTER SCHOOL 2021-22 CALENDAR

<p>23 - Staff Prof Dev Week</p> <p>30 - First day of school for students</p>	August 2021	February 2022	<p>21-25 Mid Winter Recess - No School</p>																																																																																				
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<p>6 - Labor Day No School</p> <p>7 - Staff Report No Students</p>	September 2021	March 2022	<p>11 - Parent Teacher Conferences No Students</p> <p>30-31 NYS ELA Test</p>																																																																																				
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<p>11 - Indigenous Peoples' Day No School</p>	October 2021	April 2022	<p>11-18 Spring Recess No School</p> <p>27-28 NYS Math Test</p>																																																																																											
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<p>2 - Election Day No School</p> <p>11 - Veterans Day No School</p> <p>24-26 Thanksgiving Recess No School</p>	November 2021	May 2022	<p>5 - Sup't Conf Day - No Students</p> <p>30 - Memorial Day - No School</p>																																																																																				
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<p>3 - Parent Teacher Conferences No Students</p> <p>23-31 Winter Recess No School</p>	December 2021	June 2022	<p>6 - 8th Grade Science Exam</p> <p>20 - Juneteenth Holiday No School</p> <p>21-23 1/2 days Parent Conferences</p> <p>22 - Kindergarten Celebration</p> <p>23 - 8th Grade Graduation Last Day of Classes</p> <p>24 - Sup't Conf Day No Students</p>																																																																																				
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<p>17 - MLK Jr Day No School</p>	January 2022	DAYS OF ATTENDANCE																																																																																												
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■ First Day/Last Day/Classes Resume
■ School Closed
■ Sup't. Conference Day/Staff Day/No Students



■ 3 - 8 NYS Testing
■ Parent Teacher Conference (PTC)/No Students