

# Application: West Buffalo Charter School

Elizabeth Sterns - esterns@westbuffalocharter.org  
2021-2022 Annual Report

## Entry 1 School Info and Cover Page

Completed - Aug 1 2022

### Instructions

#### Required of ALL Charter Schools

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

## Entry 1 School Information and Cover Page

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

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

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

WEST BUFFALO CHARTER SCHOOL 800000067492

### a1. Popular School Name

WBCS

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

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

BOARD OF REGENTS

**d. DISTRICT / CSD OF LOCATION**

BUFFALO CITY SD

**e. DATE OF INITIAL CHARTER**

3/2010

**f. DATE FIRST OPENED FOR INSTRUCTION**

8/2013

**c. School Unionized**

Is your charter school unionized?

No

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

**MISSION STATEMENT**

West Buffalo Charter School's mission statement reads as follows: Tomorrow's future leaders are sitting in our classrooms today. With small class sizes, a rigorous curriculum aligned with the Next Generation Learning Standards and high expectations West Buffalo Charter School develops an exceptional foundation of literacy skills for all students in grades K-8. West Buffalo Charter School is a place where diversity is celebrated, individual differences are accepted, and student success is maximized.

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**g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success.

KDE 1	<p>A small, safe learning community.</p> <p>West Buffalo Charter School provides a small school learning environment with 500 students when fully expanded. WBCS actively monitors school safety through a school-based safety team, conducts all drills in compliance with NYS regulations, and works diligently to establish a warm, welcoming environment for all.</p>
KDE 2	<p>A high teacher-to-student ratio with small class sizes.</p> <p>Class sizes are capped at 20 students per classroom for Kindergarten-Grade 4 and 25 students per class for Grades 5-8. Each Kindergarten-Grade 5 classroom is staffed with one NYS fully certified Classroom Teacher and one Resident Teacher or Classroom Aide. In Grades 6-8 Classroom Teachers are assigned specific content areas and work alongside Content Support Teachers (CST). There is one CST for ELA and one for Math. These education professionals and the high teacher to student ratio allow for more nurturing, individualized and differentiated student instruction, and programming to take place on a daily basis.</p>
KDE 3	<p>An extended school day.</p> <p>A longer school day provides more time on task for students, helping to increase student learning and achievement over time. Due to busing issues caused by the pandemic, WBCS was forced to modify its daily bell times. The school day begins at 7:30 a.m. and now ends at 3:00 p.m.. The total instructional hours remain the same at 7.5 hours. However, this eliminated the need for the before school program which has been offered since the school opened in 2012. We now offer an after school program from 3:00 to 4:30 p.m. which actually extends the school day by more that a half hour over previous years. WBCS provides students with seven (7) hours and thirty (30) minutes of instructional time on a daily basis.</p>



KDE 4	<p>Differentiated and intensive instruction in all academic areas.</p> <p>West Buffalo Charter School conducts comprehensive and consistent monitoring of student learning progress across core content areas in order to provide quick remediation/intervention supports to raise student achievement to appropriate target levels, enhance student understanding and mastery of skills through enrichment activities, and demonstrate academic growth over time through targeted, specific, needs-based instruction. Monitoring includes: writing portfolio assessments, standardized, formative and summative assessments, teacher-developed and program-specific assessments to measure progress toward learning standards, and rubrics to assess performance-based learning activities.</p>
KDE 5	<p>Developing language acquisition, literacy skills, and reading proficiency.</p> <p>West Buffalo Charter School's academic program is built around a systematic approach to student language acquisition that leads to solid literacy development. This approach simultaneously builds strong study skills, self-advocacy, and self discipline that benefits students in every subject, throughout their school years and beyond.</p>
KDE 6	<p>Building positive, respectful relationships between staff, students, parents, and the community.</p>

	<p>West Buffalo Charter School prides itself on its warm, welcoming climate and culture. The WBCS environment is one built on mutual respect and establishing win-win relationships between all key stakeholders. Staff, students, parents, and the community at large collaborate regularly to best support WBCS in all areas: academic programming, social-emotional development of students, etc. Ongoing stakeholder collaboration takes place at monthly school-wide events, student outings in the community, through WBCS Family Group meetings, classroom events, etc. West Buffalo Charter School's success is due in large part to the positive, respectful atmosphere that has been established. WBCS truly functions as ONE school, ONE family.</p>
KDE 7	<p>Integrating Art, Music, Physical Education, and STEAM to educate the whole child.</p> <p>Art, Music, Physical Education, and STEAM classes for all children are provided to ensure a well-rounded balanced education. These classes offer students various opportunities to enhance and extend their learning, apply new skills and strategies, and express themselves in more creative, innovative ways. All students in Kindergarten-Grade 8 attend Art, Music, and STEAM one time per week for 45 minutes and Physical Education two times per week for 45 minutes each class period.</p>
KDE 8	<p>Ongoing professional development focused on innovative teaching techniques and technology integration. Thought-provoking, purposeful professional development is a critical component of West Buffalo Charter School's success. In conjunction with the leadership team, Curriculum Coaches (ELA and Math) work closely with instructional staff to provide numerous opportunities for professional growth. Topics include the gradual release model of instruction, differentiation, rigor, data driven instruction, the win-win classroom, curriculum specific topics, etc. In addition, when deemed necessary, outside professional development opportunities to support WBCS faculty are explored. This may include workshops being held through BOCES, working with vendors, or other professional development experts. WBCS has worked with the likes of Brian Mendler, Dr. Jane</p>

	<p>Bluestein, and Dr. Cyndi Burnett over the years. In addition, WBCS understands the importance of collaborating and sharing best practices with other local schools. This may include school visits, conference calls, information sharing sessions, etc.</p>
KDE 9	<p>Partnering with Canisius College and other local organizations to support and enhance student learning. Canisius College faculty share their expertise in diverse cultures, community connections, and educational best practices with WBCS. The college also provides opportunities for undergraduate/graduate students to experience an urban charter school environment through classroom observations, student teaching placements, the teacher residency model, etc.</p>
KDE 10	<p>Creating a school committed to excellence in education. WBCS has developed an educational model that is outcome-based to maximize the learning potential of each student. The model also integrates themes of literacy and community which assist in preparing students to succeed beyond the classroom. A rigorous curriculum benchmarked to the NGLS that incorporates proven educational methodologies and best practices in education are in place in order to maximize student learning achievement and success. Innovative learning opportunities, hands-on instructional approaches, and personal development skills integrated throughout the curriculum to enable students to become higher order thinkers, problem solvers, and decision makers. West Buffalo Charter School is a school determined to meet the needs of all students and provide an exceptional choice for parents residing in Buffalo and the surrounding community.</p>

**Need additional space for variables**

No

**h. SCHOOL WEB ADDRESS (URL)**

[www.westbuffalocharter.org](http://www.westbuffalocharter.org)

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

500

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

504

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

Check all that apply

Grades Served

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

**l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

No

## FACILITIES INFORMATION

## m. FACILITIES

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

	No, just one site.
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**WEST BUFFALO CHARTER SCHOOL 800000067492**

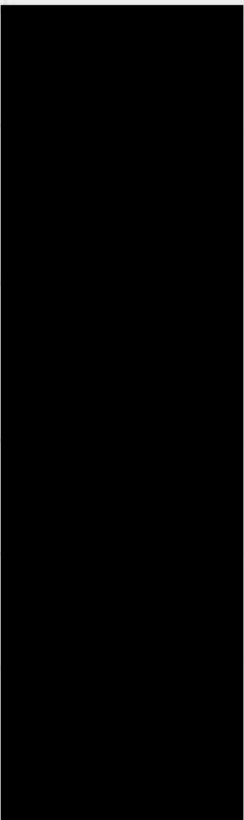
### School Site 1 (Primary)

## 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	113 Lafayette Avenue Buffalo, NY 14213	716-923-1534	Buffalo	K-8, U	No

**m1a. Please provide the contact information for Site 1.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>
Operational Leader	Elizabeth Sterns	Finance & Operations Officer	716-923-1534		<a href="mailto:esterns@westbuffalocharter.org">esterns@westbuffalocharter.org</a>
Compliance Contact	Elizabeth Sterns	Finance & Operations Officer	716-923-1534		<a href="mailto:esterns@westbuffalocharter.org">esterns@westbuffalocharter.org</a>
Complaint Contact	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>
DASA Coordinator	Rachel Banas	Elem. House Principal	716-923-1534		<a href="mailto:rbanas@westbuffalocharter.org">rbanas@westbuffalocharter.org</a>
Phone Contact for After Hours Emergencies	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>

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

Private Space

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

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

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

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

### Site 1 Certificate of Occupancy (COO)

[CofO-both sides.pdf](#)

**Filename:** CofO-both sides.pdf **Size:** 200.6 kB

### Site 1 Fire Inspection Report

## CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

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

No

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

Yes

## ATTESTATIONS

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

Name	Elizabeth Sterns
Position	Finance & Operations Officer
Phone/Extension	716-923-1534
Email	<a href="mailto:esterns@westbuffalocharter.org">esterns@westbuffalocharter.org</a>

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

Andrea Johnson

Signature, President of the Board of Trustees

Peter Hefley

Date

Jul 22 2022

Thank you.



## Entry 3 Progress Toward Goals

Completed - Nov 1 2022

## Instructions

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

#### Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2022.

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WEST BUFFALO CHARTER SCHOOL 800000067492

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#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

#### Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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## 2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	West Buffalo Charter School will increase student proficiency outcomes on the NYS Grades 3-8 English Language Arts Assessments to levels that meet or exceed the NYS average each year.	NYS Assessments	Unable to Assess	Data not available as of the time of this report
Academic Goal 2	West Buffalo Charter School will continue to meet or exceed the NYS average based on student proficiency outcomes on the NYS Grades 3-8 Math Assessments each year.	NYS Assessments	Unable to Assess	Data not available as of the date of this report
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

#### 4. ORGANIZATION GOALS

**For the 2021-2022 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

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## 2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1			Met	
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

## 5. Do have more organizational goals to add?

No

## 6. FINANCIAL GOALS

### 2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1			Met	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

## 7. Do have more financial goals to add?

No

Thank you.

## Entry 4 - Audited Financial Statements

Completed - Nov 1 2022

### Required of ALL Charter Schools

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

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

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

## [Audited Financial Reports - Final all as one file](#)

Filename: Audited\_Financial\_Reports\_-\_Final\_JuJuHT9.pdf Size: 1.1 MB

## Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Completed - Nov 1 2022

### [Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

**EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.**

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

### [auditedfinancialreporttemplate-nysed-completed](#)

Filename: auditedfinancialreporttemplate-ny\_o4P0HtZ.xlsx Size: 75.2 kB

## Entry 4c – Additional Financial Documents

Completed - Nov 1 2022

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

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

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<sup>[1]</sup> 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.**

## [Audited Financial Reports - Final all as one file](#)

Filename: Audited\_Financial\_Reports\_-\_Final\_AU3EjvM.pdf Size: 1.1 MB

## Entry 4d - Financial Services Contact Information

Completed - Nov 1 2022

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

## Form for "Financial Services Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Elizabeth Stems	<a href="mailto:estems@westbuffalocharter.org">estems@westbuffalocharter.org</a>	716-923-1534

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Sarah Hopkins, CPA			11

### 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
	N/A					

## Entry 5 – Fiscal Year 2022-2023 Budget

Completed - Nov 1 2022

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

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

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

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

[final-2022-2023-ar-budget-template](#)

Filename: final-2022-2023-ar-budget-templat\_S9YhpFk.xlsx Size: 37.3 kB

## Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Nov 1 2022



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

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

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

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

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

### [Scanned financial discl forms](#)

Filename: Scanned\_financial\_discl\_forms.pdf Size: 1.4 MB

## Entry 7 BOT Membership Table

Completed - Aug 1 2022

## Instructions

### Required of ALL charter schools

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

## Entry 7 BOT Table

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

**WEST BUFFALO CHARTER SCHOOL 800000067492**

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**Authorizer:**

Who is the authorizer of your charter school?

Board of Regents

**1. 2021-2022 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 2021-2022
1	Michelle Stevens		Trustee/Member	Development & Governance	Yes	4	07/01/2019	06/30/2022	10
2	James Deuschle		Treasurer	Audit & Finance	Yes	3	07/01/2021	06/30/2024	10
3	Dr. Thomas Schenk		Trustee/Member	HR	Yes	3	07/01/2022	06/30/2025	8
4	Lorrei DiCamillo		Secretary	Academic Excellence	Yes	2	07/01/2021	06/30/2024	10
5	Deborah Licata		Trustee/Member	Development	Yes	2	07/01/2021	06/30/2024	10
6	Peter Heffley		Chair	HR	Yes	2	07/01/2021	06/30/2024	11
7	Robert Schreck		Vice Chair	Audit & Finance	Yes	1	07/01/2020	06/30/2023	10
8	Wayne Robinson		Trustee/Member	Academic	Yes	1	01/25/2021	06/30/2024	10

			Excellen ce						
9	Brielynn Bell		Trustee/ Member	HR & Academi c Excellen ce	Yes	1	06/20/20 21	06/30/20 24	10

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

No

**2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES**

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

a. Total Number of BOT Members on June 30, 2022	9
b.Total Number of Members Added During 2021-2022	0
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	11

**3. Number of Board meetings held during 2021-2022**

11

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

9

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

0

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

0

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

11

Total number of Non-Voting Members on June 30, 2022:

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2021-2022

0

Thank you.

## Entry 8 Board Meeting Minutes

Completed - Aug 1 2022

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

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

### **June 2022 Minutes**

Filename: June\_2022\_Minutes.pdf Size: 103.7 kB

### **July 2021 Meeting Minutes**

Filename: July\_2021\_Meeting\_Minutes.pdf Size: 128.8 kB

### **December 2021 Minutes**

Filename: December\_2021\_Minutes.pdf Size: 135.6 kB

### **February 2022 Minutes**

Filename: February\_2022\_Minutes.pdf Size: 95.6 kB

### **Jan 2022 Minutes**

Filename: Jan\_2022\_Minutes.pdf Size: 124.0 kB

### **August 2021 Minutes**

Filename: August\_\_2021\_\_Minutes.pdf Size: 334.8 kB

### [September 2021 Minutes](#)

Filename: September\_2021\_\_Minutes.pdf Size: 96.9 kB

### [November 21 BoT Minutes](#)

Filename: November\_21\_BoT\_Minutes.pdf Size: 214.4 kB

### [March 2022 Minutes](#)

Filename: March\_2022\_Minutes.pdf Size: 103.4 kB

### [October 2021 BOT Meeting Minutes](#)

Filename: October\_2021\_BOT\_Meeting\_Minutes.pdf Size: 134.7 kB

### [May 2022 Minutes](#)

Filename: May\_2022\_Minutes.pdf Size: 390.1 kB

## **Entry 9 Enrollment & Retention**

Completed - Aug 1 2022

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

#### **Required of ALL Charter Schools**

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

## **Entry 9 Enrollment and Retention of Special Populations**

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## Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	Approximately 90% of our students are classified as ED. During 2021-22, we began attending recruitment events again but mainly used social media to recruit as we did during COVID. Our greatest source however is family referrals which results in this consistent trend.	We will continue to recruit the same way as 21-22 as we are successful in meeting our ED targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will return to this, we will likely continue to rely heavily on social media and family referrals.
English Language Learners	Approximately 25% of our students are classified as ELL. Our greatest referral source remains family referrals which results in this consistent trend. (sibling preference, in-house ENL liaison and our Karen maintenance staff)	We will continue to recruit the same way as 21-22 as we are successful in meeting our ELL targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will return to this, we will likely continue to rely heavily on social media and family referrals.
Students with Disabilities	We recruit city-wide and participate in the city-wide lottery platform thus recruitment is fair and open. While our incoming students were accepted at high rates, those students often don't get transition meetings in a timely manner. Also the referral process lagged at the district level. However, we are currently meeting our SWD targets.	We will continue to recruit the same way as 21-22 as we are successful in meeting our SWD targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will return to this, we will likely continue to rely heavily on social media and family referrals. We also added a

		third self-contained section which is allowing more high need SWD students to stay at our school and not transfer back to the district.
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#### Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child.	Provide a solid and sound education program that limits the number of transferring students. Continue to provide wrap-around services that support the whole child.
English Language Learners	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.
Students with Disabilities	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services such as speech, OT and PT.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services such as speech, OT and PT.



## Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2022

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

#### A. TEACH System – Employee Clearance

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.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.

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## **B. Emergency Conditional Clearances**

### **Emergency Conditional Clearances**

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

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### **Attestation**

#### **Responses Selected:**

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

## **Entry 11 Percent of Uncertified Teachers**

Completed - Aug 1 2022

### **Instructions**

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

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

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

## **Entry 11 Uncertified Teachers**

School Name:

# Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	1
Total Category A: 5 or 30% whichever is less	4.0

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

	FTE Count
i. Mathematics	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

**CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	0
Total Category C: not to exceed 5	0.0

### TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

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

	FTE Count
Total	4

### 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	0

### CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	42

### CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	46

Thank you.



## Entry 12 Organization Chart

Completed - Aug 1 2022

[Instructions](#)

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

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

### Org Chart-No Names

Filename: Org\_Chart-No\_Names.pdf Size: 262.7 kB

## Entry 13 School Calendar

Completed - Aug 1 2022

### Instructions for submitting School Calendar

#### Required of ALL Charter Schools

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

School calendars must meet the [minimum instructional requirements](#) as required of other public schools "... *unless the school's charter requires more instructional time than is required under the regulations.*"

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

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

### 2022-2023 WBCS Calendar

Filename: 2022-2023\_WBCS\_Calendar.pdf Size: 130.9 kB

## Entry 14 Links to Critical Documents on School Website

Completed - Aug 1 2022

### Instructions

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

# Form for Entry 14 Links to Critical Documents on School Website

School Name: West Buffalo Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	<a href="https://www.westbuffalocharter.org/forms-policies">https://www.westbuffalocharter.org/forms-policies</a>
2. Board meeting notices, agendas and documents	<a href="https://www.westbuffalocharter.org/about-us">https://www.westbuffalocharter.org/about-us</a>
3. New York State School Report Card	<a href="https://www.westbuffalocharter.org/forms-policies">https://www.westbuffalocharter.org/forms-policies</a>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://www.westbuffalocharter.org/_files/ugd/3317dc_912e63ebdc5944f7b2267a8eeb307909.pdf">https://www.westbuffalocharter.org/_files/ugd/3317dc_912e63ebdc5944f7b2267a8eeb307909.pdf</a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<a href="https://drive.google.com/file/d/1gzO4Rk6UiOImlt1dsFsotAgNFjQbVJKJs/view">https://drive.google.com/file/d/1gzO4Rk6UiOImlt1dsFsotAgNFjQbVJKJs/view</a>
6. Authorizer-approved FOIL Policy	<a href="https://www.westbuffalocharter.org/_files/ugd/3317dc_32e1a31915a349198823ecf7adcc0a10.pdf">https://www.westbuffalocharter.org/_files/ugd/3317dc_32e1a31915a349198823ecf7adcc0a10.pdf</a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://drive.google.com/file/d/1PqKuo6jDG96Rsbtb8VhZJlya-jd3MJGr/view">https://drive.google.com/file/d/1PqKuo6jDG96Rsbtb8VhZJlya-jd3MJGr/view</a>

Thank you.



**WEST BUFFALO CHARTER SCHOOL**  
**SINGLE AUDIT REPORTING PACKAGE**  
**JUNE 30, 2022**



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June 30, 2022

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**INDEPENDENT AUDITORS' REPORT**

The Board of Trustees  
West Buffalo Charter School

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

***Basis for Opinion***

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

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP; 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.

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

#### **Additional Information**

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

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.



Lymdon & McCormick, LLP

October 31, 2022

# WEST BUFFALO CHARTER SCHOOL

## Balance Sheets

June 30,	2022	2021
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 2,282,075	\$ 1,946,600
Receivables (Note 2)	996,807	846,760
	<u>3,278,882</u>	<u>2,793,360</u>
Property and equipment, net (Note 3)	11,928,627	12,273,425
Interest rate swap (Note 5)	142,826	-
Other assets	4,745	4,745
	<u>12,076,198</u>	<u>12,278,170</u>
	<u>\$ 15,355,080</u>	<u>\$ 15,071,530</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 5)	\$ 463,130	\$ 362,679
Accounts payable and accrued expenses	967,548	875,573
Refundable advances	171,596	-
	<u>1,602,274</u>	<u>1,238,252</u>
Long-term debt (Note 5)	6,313,023	7,259,397
Interest rate swap (Note 5)	-	620,421
	<u>7,915,297</u>	<u>9,118,070</u>
<b>Net assets:</b>		
Without donor restrictions	7,366,783	5,854,460
With donor restrictions	73,000	99,000
	<u>7,439,783</u>	<u>5,953,460</u>
	<u>\$ 15,355,080</u>	<u>\$ 15,071,530</u>

See accompanying notes.

# WEST BUFFALO CHARTER SCHOOL

## Statements of Activities

For the years ended June 30,	2022	2021
<b>Changes in net assets without donor restrictions:</b>		
Support and revenue:		
Enrollment fees:		
Revenue - resident student enrollment	\$ 6,701,001	\$ 6,820,987
Revenue - students with disabilities	516,969	417,438
Contributions:		
Federal awards	1,034,727	627,103
State and other awards	4,220	115,372
Paycheck Protection Program (Note 9)	-	750,100
Other income	54,363	81,321
Net assets released from restrictions	99,000	50,000
<b>Total support and revenue</b>	<b>8,410,280</b>	<b>8,862,321</b>
Expenses:		
Program expenses:		
Regular education	3,044,436	2,614,104
Special education	1,258,470	1,088,730
Other programs	1,805,479	1,559,493
Total program expenses	6,108,385	5,262,327
Supporting services:		
Management and general	1,552,819	1,379,168
<b>Total expenses</b>	<b>7,661,204</b>	<b>6,641,495</b>
Other changes:		
Gain on interest rate swap	763,247	429,726
<b>Change in net assets without donor restrictions</b>	<b>1,512,323</b>	<b>2,650,552</b>
<b>Changes in net assets with donor restrictions:</b>		
Contributions - state and other awards	73,000	99,000
Net assets released from restrictions	(99,000)	(50,000)
<b>Change in net assets with donor restrictions</b>	<b>(26,000)</b>	<b>49,000</b>
<b>Changes in net assets</b>	<b>1,486,323</b>	<b>2,699,552</b>
Net assets - beginning	5,953,460	3,253,908
<b>Net assets - ending</b>	<b>\$ 7,439,783</b>	<b>\$ 5,953,460</b>

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2022

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	8.0	\$ 37,173	\$ 37,173	\$ 37,173	\$ 631,938	\$ 743,457
Instructional personnel	78.0	1,608,948	643,579	965,369	-	3,217,896
Non-instructional personnel	10.0	31,794	12,717	19,076	288,833	352,420
Total salaries	96.0	1,677,915	693,469	1,021,618	920,771	4,313,773
Salaries		1,677,915	693,469	1,021,618	920,771	4,313,773
Employee benefits and payroll taxes		352,480	145,677	214,612	193,427	906,196
Retirement		119,467	49,375	72,739	65,559	307,140
Professional fees		-	-	-	190,831	190,831
Contracted services - education		41,720	16,688	25,032	-	83,440
Maintenance and repairs		99,675	39,870	59,805	15,005	214,355
Insurance		18,686	7,474	11,211	2,813	40,184
Utilities		36,723	14,689	22,034	5,528	78,974
Supplies and materials		131,572	52,629	52,629	26,314	263,144
Equipment and furnishings		22,559	9,024	9,024	4,512	45,119
Staff development		39,121	15,649	15,649	7,824	78,243
Recruitment		14,011	5,604	5,604	2,802	28,021
Technology		27,057	27,059	27,059	27,059	108,234
Student services		18,001	7,200	10,800	-	36,001
Office expense		27,447	6,862	6,862	27,447	68,618
Interest		212,127	84,851	127,276	31,935	456,189
		2,838,561	1,176,120	1,681,954	1,521,827	7,218,462
Depreciation		205,875	82,350	123,525	30,992	442,742
Total		\$ 3,044,436	\$ 1,258,470	\$ 1,805,479	\$ 1,552,819	\$ 7,661,204

# WEST BUFFALO CHARTER SCHOOL

## Statement of Functional Expenses

For the year ended June 30, 2021

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	7.0	\$ 32,032	\$ 32,032	\$ 32,032	\$ 544,551	\$ 640,647
Instructional personnel	62.0	1,220,321	488,128	732,192	-	2,440,641
Non-instructional personnel	9.0	37,875	15,150	22,725	245,771	321,521
Total salaries	78.0	1,290,228	535,310	786,949	790,322	3,402,809
Salaries		1,290,228	535,310	786,949	790,322	3,402,809
Employee benefits and payroll taxes		361,321	149,910	220,380	221,325	952,936
Retirement		94,926	39,384	57,898	58,147	250,355
Professional fees		-	-	-	146,727	146,727
Contracted services - education		102,765	41,106	61,659	-	205,530
Maintenance and repairs		46,976	18,790	28,185	7,072	101,023
Insurance		21,124	8,449	12,674	3,180	45,427
Utilities		25,258	10,103	15,155	3,802	54,318
Supplies and materials		117,153	46,861	46,861	23,430	234,305
Equipment and furnishings		8,286	3,314	3,314	1,657	16,571
Staff development		25,899	10,359	10,359	5,180	51,797
Recruitment		19,096	7,638	7,638	3,819	38,191
Technology		32,066	32,068	32,068	32,068	128,270
Student services		2,774	1,109	1,664	-	5,547
Office expense		14,425	3,606	3,606	14,425	36,062
Interest		248,492	99,397	149,094	37,407	534,390
		2,410,789	1,007,404	1,437,504	1,348,561	6,204,258
Depreciation		203,315	81,326	121,989	30,607	437,237
Total		\$ 2,614,104	\$ 1,088,730	\$ 1,559,493	\$ 1,379,168	\$ 6,641,495

See accompanying notes.

## WEST BUFFALO CHARTER SCHOOL

### Statements of Cash Flows

For the years ended June 30,	2022	2021
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 7,382,066	\$ 7,237,537
Cash received from federal, state and other awards	955,414	537,449
Cash received from other sources	68,349	93,313
Payments to employees for services and benefits	(5,408,417)	(4,545,696)
Payments to vendors and suppliers	(1,261,881)	(1,097,048)
Interest paid	(456,189)	(579,653)
<b>Net operating activities</b>	<b>1,279,342</b>	<b>1,645,902</b>
<b>Investing activities:</b>		
Property and equipment expenditures	(97,944)	(22,304)
<b>Financing activities:</b>		
Payments on long-term debt	(845,923)	(1,408,630)
<b>Net change in cash</b>	<b>335,475</b>	<b>214,968</b>
Cash - beginning	1,946,600	1,731,632
Cash - ending	\$ 2,282,075	\$ 1,946,600

See accompanying notes.



**Notes to Financial Statements**

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

**Organization and Purpose:**

West Buffalo Charter School (the School) was established in 2010 to operate a charter school in the City of Buffalo, New York (the City) pursuant to its Charter Agreement with the New York State Education Department. The School opened in August 2012 and is chartered through 2024. The School offers classes from kindergarten through grade 8.

The School's goal is to assist each student reach his or her fullest potential through daily instruction which contains a blend of speech, language skills, and intensive literacy instruction. Pursuant to the School's charter, Canisius College is an institutional partner of the School, with a representative serving on the School's Board of Trustees.

**Subsequent Events:**

Management has evaluated events and transactions for potential recognition or disclosure through October 31, 2022, the date the financial statements were available to be issued.

**Cash:**

Cash in financial institutions potentially subjects the School to concentrations of credit risk since it may exceed insured limits at various times throughout the year. The School complies with a requirement to hold no less than \$100,000 in an escrow account to pay for legal and audit expenses that would be associated with dissolution should it occur.

**Property and Equipment:**

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided using the straight-line method over estimated useful asset lives. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

**Revenue Recognition:**

**Enrollment Fees:**

Enrollment fees are received from the public-school district where a student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the School residing in that district. The respective districts also reimburse the School for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided. The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Board of Education for the City School District (the District).

**Contributions:**

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are shown as support without donor restrictions.

Conditional contributions, primarily government awards, are recognized as revenue when the School meets requirements in compliance with specific agreements. When applicable, amounts received before the required conditions are met are reported as refundable advances on the accompanying balance sheets. These conditional contributions are subject to compliance and financial audits by the funding sources. Management believes no significant adjustments are necessary to recognized amounts.

Net assets with donor restrictions are available to support educational initiatives administered by the School.

**Receivables:**

Receivables are stated at the amounts management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off. An allowance for doubtful accounts is considered unnecessary by management because all significant amounts deemed uncollectible are written off each year.

**Transportation:**

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

**Income Taxes:**

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

**Use of 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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Functional Expense Allocation:**

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These costs include salaries and benefits, which are allocated based on estimates of time and effort, and depreciation, utilities, insurance, and repairs and maintenance which are allocated based on square footage and management's estimate of program benefit.

**2. Receivables:**

	2022	2021
Enrollment fees	\$ 134,344	\$ 298,440
Contributions	862,463	534,334
Other	-	13,986
	<u>\$ 996,807</u>	<u>\$ 846,760</u>

**3. Property and Equipment:**

	2022	2021
Land	\$ 408,880	\$ 408,880
Building and improvements	13,158,600	13,147,737
Furniture and equipment	1,023,089	936,008
	<u>14,590,569</u>	<u>14,492,625</u>
Less accumulated depreciation	2,661,942	2,219,200
	<u>\$ 11,928,627</u>	<u>\$ 12,273,425</u>

**4. Short-Term Borrowings:**

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) (LIBOR Advantage Rate in 2021) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2022 and 2021.

**5. Long-Term Debt:**

	2021	2021
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% (6.25% in 2021) based on terms of an interest rate swap agreement.	\$ 6,878,835	\$ 7,741,871
Less unamortized debt issuance costs	102,682	119,795
	<u>6,776,153</u>	<u>7,622,076</u>
Less current portion	463,130	362,679
	<u>\$ 6,313,023</u>	<u>\$ 7,259,397</u>

Debt issuance costs are amortized over the term of the related long-term debt and recognized as interest expense. Estimated aggregate maturities of net long-term debt subsequent to June 30, 2022 are as follows:

2023	\$ 463,130
2024	492,969
2025	524,681
2026	558,383
2027	4,736,990
	<u>\$ 6,776,153</u>

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

The School entered into an interest rate swap agreement to reduce the risks associated with the variability of future earnings and cash flows caused by movements in debt interest rates. The interest rate swap is recorded at fair value on the accompanying balance sheets (Note 7). The School is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreement; however, the School does not anticipate nonperformance by the counterparty.

## 6. Retirement Plan:

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

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at [www.nystrs.org](http://www.nystrs.org).

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.80% of the annual covered payroll for the year ended June 30, 2022 and 9.53% for the year ended June 30, 2021. The required contributions for the years ended June 30, 2022 and 2021 were \$307,140 and \$250,355.

## 7. Fair Value Measurements:

Liabilities measured at fair value on a recurring basis comprise the following at June 30:

Description	2022	2021
Interest rate swap asset (liability)	\$ 142,826	\$ (620,421)

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2022 Interest rate swap	\$ -	\$ 142,826	\$ -
2021 Interest rate swap	\$ -	\$ (620,421)	\$ -

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

## 8. Financial Assets Available for Operations:

The School obtains financial assets generally through enrollment fees and grants. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$500,000 bank revolving line of credit demand loan (Note 4).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30:

	2022	2021
Cash	\$ 2,109,075	\$ 1,822,100
Receivables	996,807	772,260
	\$ 3,105,882	\$ 2,594,360

## 9. Risks and Uncertainties due to COVID-19:

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease included limiting or closing many businesses and schools and resulted in a severe disruption of operations for many organizations. Financial markets also experienced significant fluctuations in value.

In May 2020, the School received a loan of \$750,100 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the pandemic. The loan was forgiven in April 2021 and recognized as revenue in the accompanying 2021 statement of activities.

The full extent of the impact of COVID-19 on the School's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, financial markets, and vendors, all of which cannot be predicted.

**WEST BUFFALO CHARTER SCHOOL****Additional Information  
Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-22-4660	\$ 275,826
Supporting Effective Instruction State Grants	84.367	0147-22-4660	37,399
English Language Acquisition State Grants	84.365	0293-22-4660	17,176
Student Support and Academic Enrichment Program	84.424	0204-22-4660	17,171
Education Stabilization Fund - Elementary and Secondary			
School Emergency Relief Fund	84.425D	5891-21-4660	<u>687,155</u>
 Total Expenditures of Federal Awards			 <u>\$ 1,034,727</u>

See accompanying notes.

**Notes to Schedule of Expenditures of Federal Awards**

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**1. Summary of Significant Accounting Policies**

**Basis of Presentation:**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by West Buffalo Charter School (the School), an entity as defined in Note 1 to the School's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the schedule of expenditures of federal awards.

**Basis of Accounting:**

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the School's financial reporting system. The federal expenditures are recorded on the accrual basis.

**Indirect Costs:**

The School does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

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

The Board of Trustees  
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

**Report on Compliance and Other Matters**

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

A handwritten signature in cursive script that reads "Lyndon & McCormick, LLP".

October 31, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Trustees  
West Buffalo Charter School

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Lundon & McCormick, LLP*

October 31, 2022

**Schedule of Findings and Questioned Costs**

For the year ended June 30, 2022

**Section I. Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? *No*

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Education Stabilization Fund – Elementary and Secondary Emergency Relief Fund	84.425D	<u>\$ 687,155</u>

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

Auditee qualified as low-risk auditee? *No*

**Section II. Financial Statement Findings**

No matters were reported.

**Section III. Federal Award Findings and Questioned Costs**

No matters were reported.



## **COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

October 31, 2022

The Board of Trustees  
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 2, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

### **Planned Scope and Timing of the Audit**

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

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

Our audit planning and risk assessment identified management override of controls and improper revenue recognition as significant audit risks, both of which are presumptive risks in all financial statement audits. Our audit procedures were designated to address the risks and no matters of concern were identified as a result of our procedures.

## **Qualitative Aspects of the School's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

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

These estimates are based on management's knowledge and experience about past and current events and assumptions about future events. We evaluated the key factors and assumptions used to develop the estimates above and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We evaluated all disclosures in relation to the financial statements as a whole and determined that they are reasonable.

## **Significant Difficulties Encountered during the Audit**

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

## **Uncorrected and Corrected Misstatements**

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

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

- Contribution revenue recognition of \$73,000
- Adjust deferred financing costs and amortization expense by \$17,100

#### **Disagreements with Management**

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

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated consistent with the financial statement audit report date.

#### **Management's Consultations with Other Accountants**

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

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

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

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







**MANAGEMENT LETTER**

October 31, 2022

The Board of Trustees and Management  
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to errors or fraud may occur and not be detected by such controls. 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.

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

*Lumsden & McCormick, LLP*



**WEST BUFFALO CHARTER SCHOOL**  
**SINGLE AUDIT REPORTING PACKAGE**  
**JUNE 30, 2022**

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June 30, 2022

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Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance

Schedule of Findings and Questioned Cost

**INDEPENDENT AUDITORS' REPORT**

The Board of Trustees  
West Buffalo Charter School

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

***Basis for Opinion***

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

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP; 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.

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

#### **Additional Information**

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

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.



Lymdon & McCormick, LLP

October 31, 2022

# WEST BUFFALO CHARTER SCHOOL

## Balance Sheets

June 30,	2022	2021
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 2,282,075	\$ 1,946,600
Receivables (Note 2)	996,807	846,760
	<u>3,278,882</u>	<u>2,793,360</u>
Property and equipment, net (Note 3)	11,928,627	12,273,425
Interest rate swap (Note 5)	142,826	-
Other assets	4,745	4,745
	<u>12,076,198</u>	<u>12,278,170</u>
	<u>\$ 15,355,080</u>	<u>\$ 15,071,530</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 5)	\$ 463,130	\$ 362,679
Accounts payable and accrued expenses	967,548	875,573
Refundable advances	171,596	-
	<u>1,602,274</u>	<u>1,238,252</u>
Long-term debt (Note 5)	6,313,023	7,259,397
Interest rate swap (Note 5)	-	620,421
	<u>7,915,297</u>	<u>9,118,070</u>
<b>Net assets:</b>		
Without donor restrictions	7,366,783	5,854,460
With donor restrictions	73,000	99,000
	<u>7,439,783</u>	<u>5,953,460</u>
	<u>\$ 15,355,080</u>	<u>\$ 15,071,530</u>

See accompanying notes.



# WEST BUFFALO CHARTER SCHOOL

## Statements of Activities

For the years ended June 30,	2022	2021
<b>Changes in net assets without donor restrictions:</b>		
Support and revenue:		
Enrollment fees:		
Revenue - resident student enrollment	\$ 6,701,001	\$ 6,820,987
Revenue - students with disabilities	516,969	417,438
Contributions:		
Federal awards	1,034,727	627,103
State and other awards	4,220	115,372
Paycheck Protection Program (Note 9)	-	750,100
Other income	54,363	81,321
Net assets released from restrictions	99,000	50,000
<b>Total support and revenue</b>	<b>8,410,280</b>	<b>8,862,321</b>
Expenses:		
Program expenses:		
Regular education	3,044,436	2,614,104
Special education	1,258,470	1,088,730
Other programs	1,805,479	1,559,493
Total program expenses	6,108,385	5,262,327
Supporting services:		
Management and general	1,552,819	1,379,168
<b>Total expenses</b>	<b>7,661,204</b>	<b>6,641,495</b>
Other changes:		
Gain on interest rate swap	763,247	429,726
<b>Change in net assets without donor restrictions</b>	<b>1,512,323</b>	<b>2,650,552</b>
<b>Changes in net assets with donor restrictions:</b>		
Contributions - state and other awards	73,000	99,000
Net assets released from restrictions	(99,000)	(50,000)
<b>Change in net assets with donor restrictions</b>	<b>(26,000)</b>	<b>49,000</b>
<b>Changes in net assets</b>	<b>1,486,323</b>	<b>2,699,552</b>
Net assets - beginning	5,953,460	3,253,908
<b>Net assets - ending</b>	<b>\$ 7,439,783</b>	<b>\$ 5,953,460</b>

See accompanying notes.

**Statement of Functional Expenses**

For the year ended June 30, 2022

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	8.0	\$ 37,173	\$ 37,173	\$ 37,173	\$ 631,938	\$ 743,457
Instructional personnel	78.0	1,608,948	643,579	965,369	-	3,217,896
Non-instructional personnel	10.0	31,794	12,717	19,076	288,833	352,420
Total salaries	96.0	1,677,915	693,469	1,021,618	920,771	4,313,773
Salaries		1,677,915	693,469	1,021,618	920,771	4,313,773
Employee benefits and payroll taxes		352,480	145,677	214,612	193,427	906,196
Retirement		119,467	49,375	72,739	65,559	307,140
Professional fees		-	-	-	190,831	190,831
Contracted services - education		41,720	16,688	25,032	-	83,440
Maintenance and repairs		99,675	39,870	59,805	15,005	214,355
Insurance		18,686	7,474	11,211	2,813	40,184
Utilities		36,723	14,689	22,034	5,528	78,974
Supplies and materials		131,572	52,629	52,629	26,314	263,144
Equipment and furnishings		22,559	9,024	9,024	4,512	45,119
Staff development		39,121	15,649	15,649	7,824	78,243
Recruitment		14,011	5,604	5,604	2,802	28,021
Technology		27,057	27,059	27,059	27,059	108,234
Student services		18,001	7,200	10,800	-	36,001
Office expense		27,447	6,862	6,862	27,447	68,618
Interest		212,127	84,851	127,276	31,935	456,189
		2,838,561	1,176,120	1,681,954	1,521,827	7,218,462
Depreciation		205,875	82,350	123,525	30,992	442,742
Total		\$ 3,044,436	\$ 1,258,470	\$ 1,805,479	\$ 1,552,819	\$ 7,661,204

# WEST BUFFALO CHARTER SCHOOL

## Statement of Functional Expenses

For the year ended June 30, 2021

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	7.0	\$ 32,032	\$ 32,032	\$ 32,032	\$ 544,551	\$ 640,647
Instructional personnel	62.0	1,220,321	488,128	732,192	-	2,440,641
Non-instructional personnel	9.0	37,875	15,150	22,725	245,771	321,521
Total salaries	78.0	1,290,228	535,310	786,949	790,322	3,402,809
Salaries		1,290,228	535,310	786,949	790,322	3,402,809
Employee benefits and payroll taxes		361,321	149,910	220,380	221,325	952,936
Retirement		94,926	39,384	57,898	58,147	250,355
Professional fees		-	-	-	146,727	146,727
Contracted services - education		102,765	41,106	61,659	-	205,530
Maintenance and repairs		46,976	18,790	28,185	7,072	101,023
Insurance		21,124	8,449	12,674	3,180	45,427
Utilities		25,258	10,103	15,155	3,802	54,318
Supplies and materials		117,153	46,861	46,861	23,430	234,305
Equipment and furnishings		8,286	3,314	3,314	1,657	16,571
Staff development		25,899	10,359	10,359	5,180	51,797
Recruitment		19,096	7,638	7,638	3,819	38,191
Technology		32,066	32,068	32,068	32,068	128,270
Student services		2,774	1,109	1,664	-	5,547
Office expense		14,425	3,606	3,606	14,425	36,062
Interest		248,492	99,397	149,094	37,407	534,390
		2,410,789	1,007,404	1,437,504	1,348,561	6,204,258
Depreciation		203,315	81,326	121,989	30,607	437,237
Total		\$ 2,614,104	\$ 1,088,730	\$ 1,559,493	\$ 1,379,168	\$ 6,641,495

## WEST BUFFALO CHARTER SCHOOL

### Statements of Cash Flows

For the years ended June 30,	2022	2021
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 7,382,066	\$ 7,237,537
Cash received from federal, state and other awards	955,414	537,449
Cash received from other sources	68,349	93,313
Payments to employees for services and benefits	(5,408,417)	(4,545,696)
Payments to vendors and suppliers	(1,261,881)	(1,097,048)
Interest paid	(456,189)	(579,653)
<b>Net operating activities</b>	<b>1,279,342</b>	<b>1,645,902</b>
<b>Investing activities:</b>		
Property and equipment expenditures	(97,944)	(22,304)
<b>Financing activities:</b>		
Payments on long-term debt	(845,923)	(1,408,630)
<b>Net change in cash</b>	<b>335,475</b>	<b>214,968</b>
Cash - beginning	1,946,600	1,731,632
Cash - ending	\$ 2,282,075	\$ 1,946,600

See accompanying notes.

**Notes to Financial Statements**

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

**Organization and Purpose:**

West Buffalo Charter School (the School) was established in 2010 to operate a charter school in the City of Buffalo, New York (the City) pursuant to its Charter Agreement with the New York State Education Department. The School opened in August 2012 and is chartered through 2024. The School offers classes from kindergarten through grade 8.

The School's goal is to assist each student reach his or her fullest potential through daily instruction which contains a blend of speech, language skills, and intensive literacy instruction. Pursuant to the School's charter, Canisius College is an institutional partner of the School, with a representative serving on the School's Board of Trustees.

**Subsequent Events:**

Management has evaluated events and transactions for potential recognition or disclosure through October 31, 2022, the date the financial statements were available to be issued.

**Cash:**

Cash in financial institutions potentially subjects the School to concentrations of credit risk since it may exceed insured limits at various times throughout the year. The School complies with a requirement to hold no less than \$100,000 in an escrow account to pay for legal and audit expenses that would be associated with dissolution should it occur.

**Property and Equipment:**

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided using the straight-line method over estimated useful asset lives. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

**Revenue Recognition:**

**Enrollment Fees:**

Enrollment fees are received from the public-school district where a student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the School residing in that district. The respective districts also reimburse the School for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided. The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Board of Education for the City School District (the District).

**Contributions:**

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are shown as support without donor restrictions.

Conditional contributions, primarily government awards, are recognized as revenue when the School meets requirements in compliance with specific agreements. When applicable, amounts received before the required conditions are met are reported as refundable advances on the accompanying balance sheets. These conditional contributions are subject to compliance and financial audits by the funding sources. Management believes no significant adjustments are necessary to recognized amounts.

Net assets with donor restrictions are available to support educational initiatives administered by the School.

**Receivables:**

Receivables are stated at the amounts management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off. An allowance for doubtful accounts is considered unnecessary by management because all significant amounts deemed uncollectible are written off each year.

**Transportation:**

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

**Income Taxes:**

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

**Use of 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 the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**Functional Expense Allocation:**

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These costs include salaries and benefits, which are allocated based on estimates of time and effort, and depreciation, utilities, insurance, and repairs and maintenance which are allocated based on square footage and management's estimate of program benefit.

**2. Receivables:**

	2022	2021
Enrollment fees	\$ 134,344	\$ 298,440
Contributions	862,463	534,334
Other	-	13,986
	<u>\$ 996,807</u>	<u>\$ 846,760</u>

**3. Property and Equipment:**

	2022	2021
Land	\$ 408,880	\$ 408,880
Building and improvements	13,158,600	13,147,737
Furniture and equipment	1,023,089	936,008
	<u>14,590,569</u>	<u>14,492,625</u>
Less accumulated depreciation	2,661,942	2,219,200
	<u>\$ 11,928,627</u>	<u>\$ 12,273,425</u>

**4. Short-Term Borrowings:**

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) (LIBOR Advantage Rate in 2021) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2022 and 2021.

**5. Long-Term Debt:**

	2021	2021
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% (6.25% in 2021) based on terms of an interest rate swap agreement.	\$ 6,878,835	\$ 7,741,871
Less unamortized debt issuance costs	102,682	119,795
	<u>6,776,153</u>	<u>7,622,076</u>
Less current portion	463,130	362,679
	<u>\$ 6,313,023</u>	<u>\$ 7,259,397</u>

Debt issuance costs are amortized over the term of the related long-term debt and recognized as interest expense. Estimated aggregate maturities of net long-term debt subsequent to June 30, 2022 are as follows:

2023	\$ 463,130
2024	492,969
2025	524,681
2026	558,383
2027	4,736,990
	<u>\$ 6,776,153</u>

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

The School entered into an interest rate swap agreement to reduce the risks associated with the variability of future earnings and cash flows caused by movements in debt interest rates. The interest rate swap is recorded at fair value on the accompanying balance sheets (Note 7). The School is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreement; however, the School does not anticipate nonperformance by the counterparty.

## 6. Retirement Plan:

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

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at [www.nystrs.org](http://www.nystrs.org).

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.80% of the annual covered payroll for the year ended June 30, 2022 and 9.53% for the year ended June 30, 2021. The required contributions for the years ended June 30, 2022 and 2021 were \$307,140 and \$250,355.

## 7. Fair Value Measurements:

Liabilities measured at fair value on a recurring basis comprise the following at June 30:

Description	2022	2021
Interest rate swap asset (liability)	\$ 142,826	\$ (620,421)

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2022 Interest rate swap	\$ -	\$ 142,826	\$ -
2021 Interest rate swap	\$ -	\$ (620,421)	\$ -

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

## 8. Financial Assets Available for Operations:

The School obtains financial assets generally through enrollment fees and grants. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$500,000 bank revolving line of credit demand loan (Note 4).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30:

	2022	2021
Cash	\$ 2,109,075	\$ 1,822,100
Receivables	996,807	772,260
	\$ 3,105,882	\$ 2,594,360

## 9. Risks and Uncertainties due to COVID-19:

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease included limiting or closing many businesses and schools and resulted in a severe disruption of operations for many organizations. Financial markets also experienced significant fluctuations in value.

In May 2020, the School received a loan of \$750,100 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the pandemic. The loan was forgiven in April 2021 and recognized as revenue in the accompanying 2021 statement of activities.

The full extent of the impact of COVID-19 on the School's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, financial markets, and vendors, all of which cannot be predicted.



**WEST BUFFALO CHARTER SCHOOL****Additional Information  
Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-22-4660	\$ 275,826
Supporting Effective Instruction State Grants	84.367	0147-22-4660	37,399
English Language Acquisition State Grants	84.365	0293-22-4660	17,176
Student Support and Academic Enrichment Program	84.424	0204-22-4660	17,171
Education Stabilization Fund - Elementary and Secondary			
School Emergency Relief Fund	84.425D	5891-21-4660	<u>687,155</u>
Total Expenditures of Federal Awards			<u>\$ 1,034,727</u>

See accompanying notes.

**Notes to Schedule of Expenditures of Federal Awards**

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**1. Summary of Significant Accounting Policies**

**Basis of Presentation:**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs administered by West Buffalo Charter School (the School), an entity as defined in Note 1 to the School's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the schedule of expenditures of federal awards.

**Basis of Accounting:**

The amounts reported as federal expenditures generally were obtained from the appropriate federal financial reports for the applicable programs and periods. The amounts reported in these federal financial reports are prepared from records maintained for each program, which are periodically reconciled with the School's financial reporting system. The federal expenditures are recorded on the accrual basis.

**Indirect Costs:**

The School does not use the 10% de minimis indirect cost rate permitted by the Uniform Guidance.

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

The Board of Trustees  
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

**Report on Compliance and Other Matters**

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

A handwritten signature in cursive script that reads "Lyndon & McCormick, LLP".

October 31, 2022

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Trustees  
West Buffalo Charter School

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

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

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

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

### ***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

*Lundon & McCormick, LLP*

October 31, 2022

**Schedule of Findings and Questioned Costs**

For the year ended June 30, 2022

**Section I. Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? *No*

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Education Stabilization Fund – Elementary and Secondary Emergency Relief Fund	84.425D	<u>\$ 687,155</u>

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

Auditee qualified as low-risk auditee? *No*

**Section II. Financial Statement Findings**

No matters were reported.

**Section III. Federal Award Findings and Questioned Costs**

No matters were reported.





## **COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

October 31, 2022

The Board of Trustees  
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 2, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

### **Planned Scope and Timing of the Audit**

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

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

Our audit planning and risk assessment identified management override of controls and improper revenue recognition as significant audit risks, both of which are presumptive risks in all financial statement audits. Our audit procedures were designated to address the risks and no matters of concern were identified as a result of our procedures.

## **Qualitative Aspects of the School's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

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

These estimates are based on management's knowledge and experience about past and current events and assumptions about future events. We evaluated the key factors and assumptions used to develop the estimates above and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We evaluated all disclosures in relation to the financial statements as a whole and determined that they are reasonable.

## **Significant Difficulties Encountered during the Audit**

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

## **Uncorrected and Corrected Misstatements**

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

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

- Contribution revenue recognition of \$73,000
- Adjust deferred financing costs and amortization expense by \$17,100

#### **Disagreements with Management**

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

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter dated consistent with the financial statement audit report date.

#### **Management's Consultations with Other Accountants**

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

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the School's auditors.

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

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





**MANAGEMENT LETTER**

October 31, 2022

The Board of Trustees and Management  
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to errors or fraud may occur and not be detected by such controls. 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.

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

*Lumsden & McCormick, LLP*



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

**Trustee Name:**

\_\_\_\_\_ **Deborah A. Licata** \_\_\_\_\_

**Name of Charter School Education Corporation: West Buffalo Charter**

**School**

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

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

**Yes** ☐ **No** ☒

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

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

**Yes** ☐ **No** ☒

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



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

Yes ☐ No ☐

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

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

Yes ☐ No ☐

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

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

**None**

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

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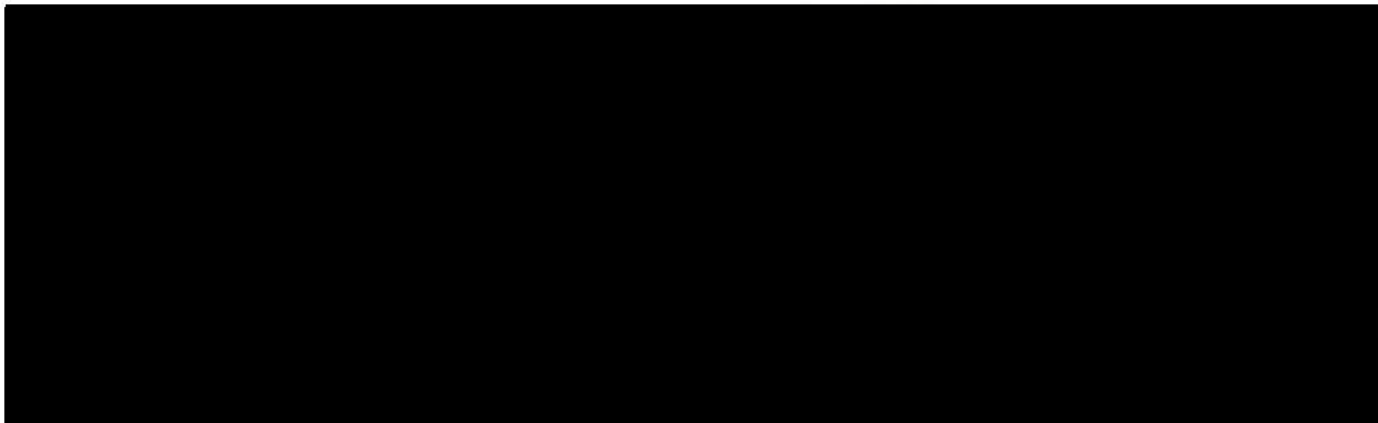
Page 3 of 5

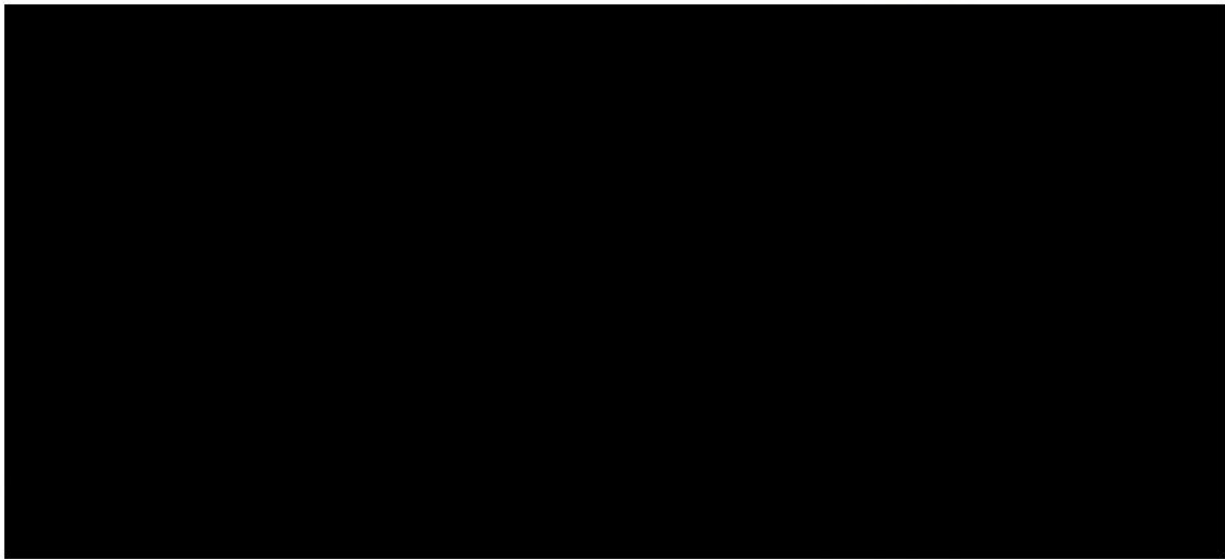
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

**None**

Organizational 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

*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. The personal contact information provided below will be redacted.*





  
August S. Ross  
**Signature Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Lorrei DiCamillo

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Secretary

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☒ **None**

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

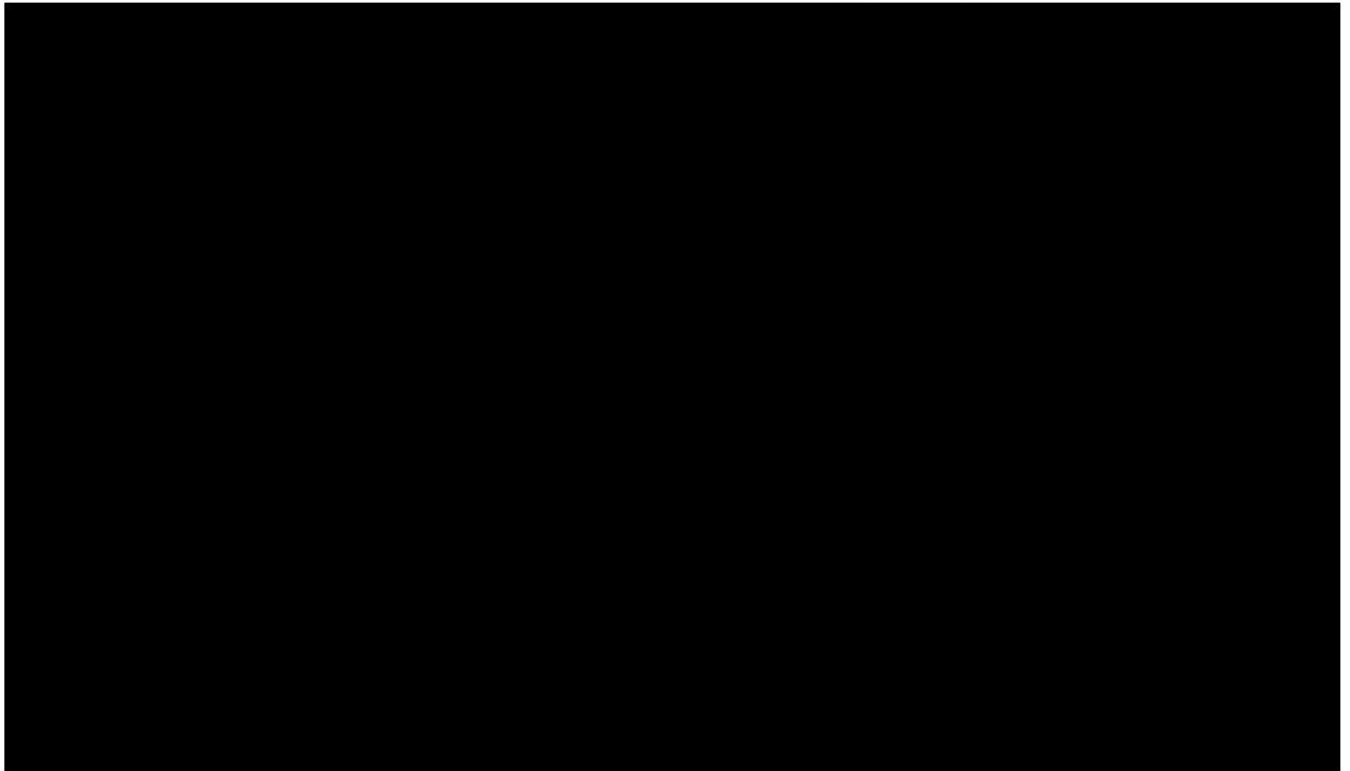


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

☒ **None**

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

*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. The personal contact information provided below will be redacted.*



Lorrei DeLuca 8/3/22  
Signature Date

Acceptable signature formats include:

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

*last revised 04/2022*



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

**Trustee Name:**

Michelle Stevens

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**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

BOT at Large, Secretary, Vice Chair & Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ None

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

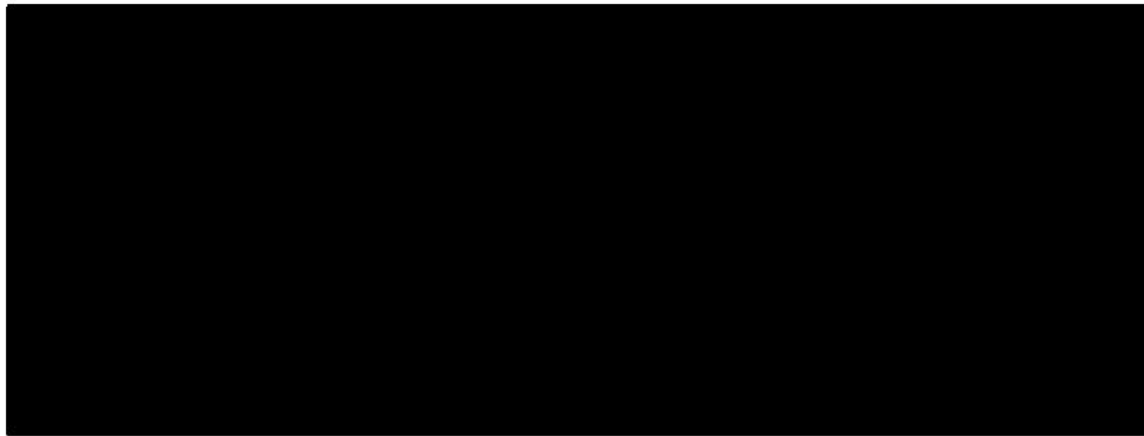
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

☒ **None**

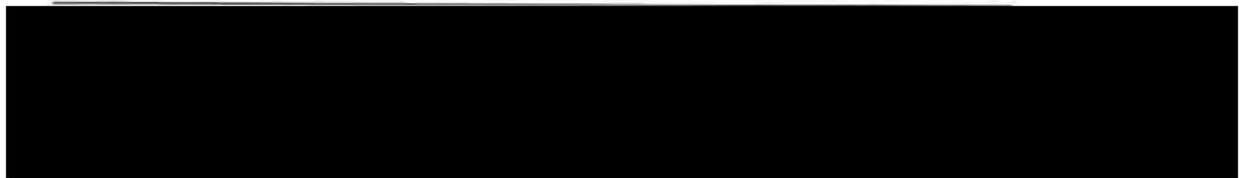
Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps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



*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. The personal contact information provided below will be redacted.*



**Home Telephone:**



*Michelle Stevens*

08-03-22

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**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



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

**Trustee Name:**

Peter j Heffley

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**Name of Charter School Education Corporation:**

West buffalo charter school

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

President

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

☐ Yes ☒ No

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

N/A

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

☐ Yes ☒ No

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

N/A

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

☐ Yes ☒ No

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

N/A

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

☐ Yes ☒ No

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

N/A

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

☐ **None**

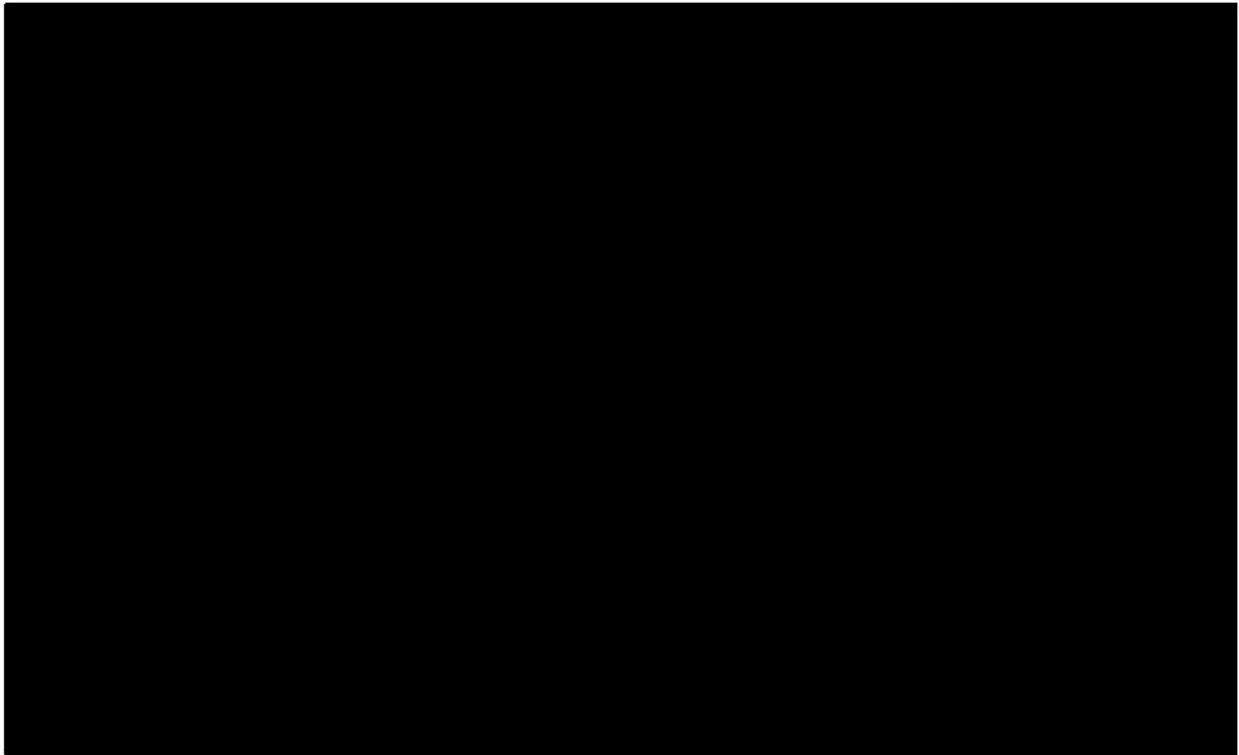
<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>
None	None	None	None

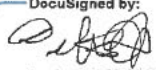
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

☐ **None**

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

*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. The personal contact information provided below will be redacted.*



DocuSigned by:  
  
6B450A52C2D1F5C...

8/1/2022

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Robert J Schreck

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Vice Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

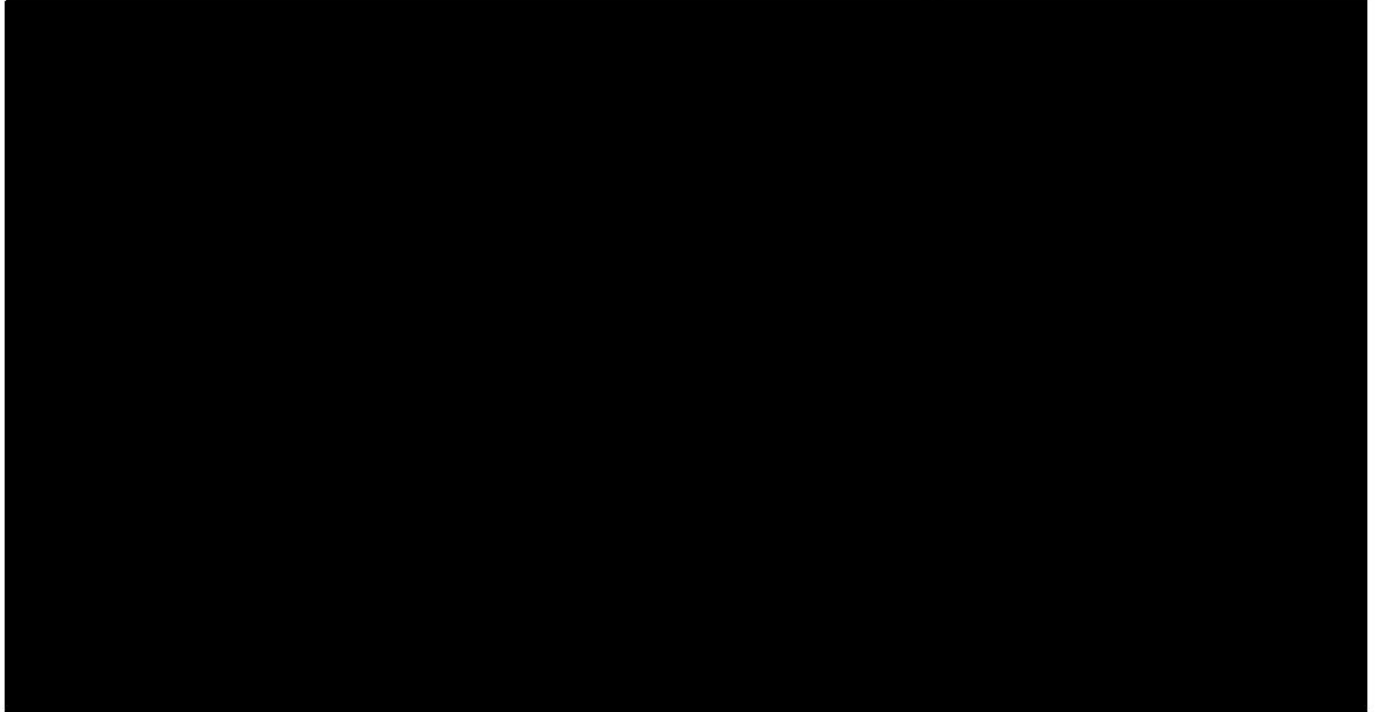


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

☒ None

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

*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. The personal contact information provided below will be redacted.*



David J. Schuel 8/5/22  
Signature Date

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**  
Wayne Robinson

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**Name of Charter School Education Corporation:**  
West Buffalo Charter School

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

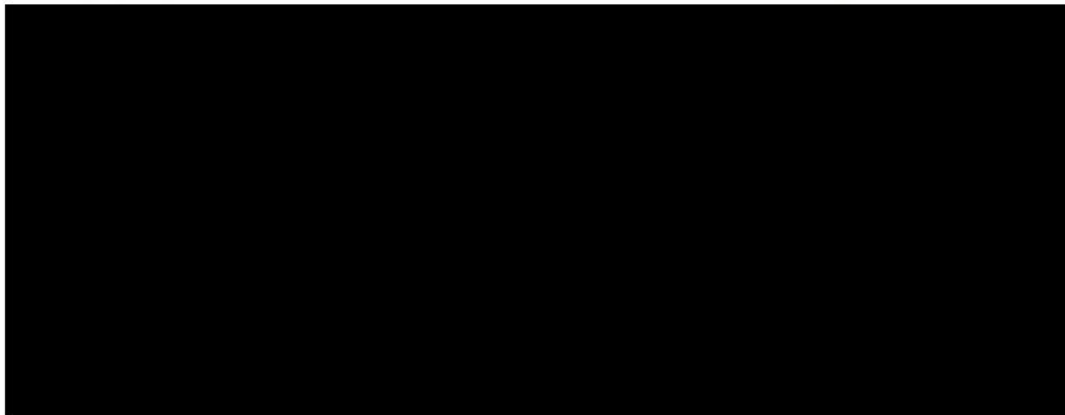


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**Business Telephone:**

\_\_\_\_\_

**Business Address:**



A handwritten signature in ink, appearing to read "Wayne Robinson".

08-03-2022

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

James euschle

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**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Board of Trustees - Treasurer

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

*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. The personal contact information provided below will be redacted.*

**Business Address:**

  
Signature

7/28/22  
Date

Acceptable signature formats include:

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

*last revised 04/2022*



**WEST BUFFALO CHARTER SCHOOL,  
BOARD OF TRUSTEES MEETING  
June 27, 2022  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present:** Peter Heffley, Michelle Stevens, James Dueschal, Lorrei Dicamillo

**Via Zoom:** Wayne Robinson , Thomas Schenk, Robert Schreck

**Also Present:** Liz Sterns, Yolanda Perez, Lauren Lysiak

**Quorum Present: Yes**

- **Call to Order**

Mr. Peter Heffley called the meeting to order at 2:30 PM Quorum present.

- **Proof of Public Notice of Meeting**

Media and public announcement was sent on Wednesday June 23, 2022 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website.

## **1. Monthly Meeting**

No Minutes to approve for the previous month as quorum was not met.

- **Financial Report**

Mrs. Sterns presented the financial reports for the period ending June 30, 2022 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by James Deuschle and seconded by Wayne Robinson the operating budget was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Wayne Robinson new hires were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Robert Schreck the June Financial Report was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Lorrei Dicamillo and seconded by Michelle Stevens the Open Meeting Laws was approved as presented. All in favor. Non-opposed.**

- **School Leader Report**

Mrs. Lauren Lysiak presented the School Leader Report for Andrea Todoro (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Lorrei Dicamillo and seconded by Wayne Robinson the School Leader report was approved as presented. All in favor. Non-opposed.**

- **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Mr. Robert Schreck** and seconded by **Ms. Michelle Stevens**. The meeting was adjourned at 3:38PM.

Respectfully submitted,  
***Yolanda Perez***

**The next WBCS Board meeting will take place on Monday, July 25, 2022 at 2:30 PM in the WBCS Conference Room ( subject to change)**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
JULY 26TH, 2021  
2:30 PM  
MONTHLY AND ANNUAL MEETING**

**Board Members**

**Present:** Michelle Stevens, Peter Heffley, Debbie Licata, James Deuschle, Wayne Robinson, Lorrei DiCamillo

**Excused:** Robert Schreck, Thomas Schenk

**Also Present:** Liz Sterns, Andrea Todoro, Yolanda Perez, Lauren Lysiak

**Quorum Present:** Yes

**Call to Order**

Mr. Heffley called the meeting to order at 2:30 PM. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on Monday, July 19, 2021 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.



## **Annual Meeting**

**Upon motion duly made by Mr. James Deuschle and seconded Ms. Lorrei DiCamillo, the slate of officers were approved as presented. All in favor. Non-opposed.**

The slate of officers presented is:

Peter Heffley - President

Robert Schreck - Vice President

Lorrei DiCamillo - Secretary

James Deuschle - Treasurer

Wayne Robinson - Trustee

Michelle Stevens - Trustee

Debbie Licata - Trustee

Thomas Schenk - Trustee

**Upon motion duly made by Ms. Michelle Steven and seconded Ms. Debbie Licata, the committee memberships were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ms. Michelle Stevens and seconded by Ms. Lorrei DiCamillo, Dr. Schenk's appointment as the medical director was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ms. Debbie Licata and seconded by Ms. Lorrei DiCamillo, the Bylaws were approved as presented. All in favor. Non-opposed.**

## **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Mrs. Licata** and seconded by **Mrs. Stevens**. The meeting was adjourned at 2:35PM.

### **Call to Order**

Mr. Heffley called the meeting to order at 2:35 PM. Quorum present.

### **Monthly Meeting**

- The June 30, 2021 meeting minutes were presented for approval.

**Upon motion duly made by Ms. Michelle Stevens and seconded by Mr. James Deuschle the June 2021 minutes were approved as presented. All in favor. Non-opposed.**

### **Financial Report**

Mrs. Sterns presented the financial reports for the period ending June 30th, 2021 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Ms. Michelle Stevens and seconded by Mr. Wayne Robinson the June 30, 2021 financials were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Mr. James Deuschle and seconded by Ms. Lorrei DiCamillo approved the renewal of two contracts. All in favor. Non-opposed.**

### **School Leader Report**

Mrs. Todoro presented the School Leader Report (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Ms. Michelle Stevens and seconded by Mr. James Deuschle, the Remote Instruction Policy was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ms. Debbie Licata and seconded by Ms. Michelle Stevens, the Student Handbook was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ms. Debbie Licata and seconded by Ms. Michelle Stevens, the School Leader report was approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Mr. James Deuschle** and seconded by **Ms. Michelle Stevens**. The meeting was adjourned at 3:38PM.

Respectfully submitted,  
Lauren Lysiak

**The next WBCS Board meeting will take place on Monday, August 30th at 2:30 PM in the WBCS Conference Room**



**West Buffalo Charter School  
Board of Trustees Meeting  
12/20/2021  
2:30 PM  
Monthly Meeting**

**Board Members**

**Present: Peter Heffley, Brielynn Bell, James Deuschle, Robert Shreck, Michelle Stevens,**

**Excused: Andrea Todor, Lorrei DiCamillo, Wayne Robinson, Thomas Schenk, Deborah A. Licata**

**Also Present: Elizabeth Sterns, Yolanda Perez**

**Quorum Present: Yes**

**Call to Order**

Mr. Heffley called the meeting to order at **2:32PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcements were sent **on December 13, 2021** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The November 29, 2021 meeting minutes were presented for approval.

**Motion duly made by Michelle Stevens and seconded by James Deuschle, the November 29, 2021 minutes were approved as presented. All in favor. Non-opposed.**

### **Financial Report**

Elizabeth Sterns presented the financial report for the period ending November 31, 2021 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Michelle Stevens and seconded by James Deuschle, the financial report was approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

Elizabeth Sterns presented the School Leader report in the absence of Andrea Todoro (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Michelle Stevens and seconded by Brielynn Bell, the 2 new positions available for hire were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Brielynn Bell and seconded by James Deuschle, the School Leader report was approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **James Deuschle** and seconded by **Brielynn Bell**. The meeting was adjourned at 3:07PM.

Respectfully Submitted,

Yolanda Perez

**The next WBCS Board meeting will take place on January 24, 2021 at 2:30 PM in the WBCS Administrative Conference Room.**





**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
February 28, 2022  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Peter Heffley,**

**Via Zoom: Wayne Robinson, Brielynn Bell, James Deuschle, Deborah Licata,  
Lorrei DiCamillo, Michelle Stevens, Thomas Schenk,**

**Phone: Robert Schreck**

**Excused:**

**Also Present: Liz Sterns, Andrea Todoro, Yolanda Perez,**

**Quorum Present: Yes**

- **Call to Order**

Mr. Heffley called the meeting to order at 2:30 PM. Quorum present.

- **Proof of Public Notice of Meeting**

Media and public announcement was sent on January 21, 2022 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website. The Board of

Trustees was duly notified of this meeting well within the timeline of our bylaws

### **1. Monthly Meeting**

The January, 2022 meeting minutes were presented for approval.

**Upon motion duly made by James Deuschle and seconded by Deborah Licata the January 21, 2022 minutes were approved as presented. All in favor. Non-opposed.**

- **Financial Report**

Mrs. Sterns presented the financial reports for the period ending January 31st, 2022 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Deborah Licata and seconded by Robert Schreck the January 31 , 2022 financials were approved as presented. All in favor. Non-opposed.**

- **School Leader Report**

Mrs. Todoro presented the School Leader Report (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Lorrei DiCamillo and seconded by Deborah Licata The new hires were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Deborah Licata and seconded by Thomas Schenk the new policies on staff reviews have been approved. All in favor. Non-opposed.**



**Upon motion duly made by Thomas Schenk and seconded by Deborah Licata, the School Leader report was approved as presented. All in favor. Non-opposed.**

**Adjournment**

**Being that there is no further business to discuss, a motion to dismiss was made by Deborah Licata and seconded by Wayne Robinson. The meeting was adjourned at 3:27PM.**

Respectfully submitted,  
Yolanda Perez

**The next WBCS Board meeting will take place on Monday, March 28th at 2:30 PM in the WBCS Conference Room ( subject to change)**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
JANUARY 24, 2022  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present:** Peter Heffley,

**Via Zoom:** Robert Schreck, Michelle Stevens, Wayne Robinson, James Deuschle,  
Deborah Licata, Lorrei DiCamillo, Thomas Schenk

**Excused:** Brielynn Bell

**Also Present:** Elizabeth Sterns, Andrea Todoro, Yolanda Perez,

**Quorum Present:** Yes

**Call to Order**

**Mr. Heffley** called the meeting to order at **2:32 PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **January 20, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The December 20, 2021 meeting minutes were presented for approval.

**Upon motion duly made by Michelle Stevens and second by Deborah Licata the December 20, 2021 Meeting minutes were approved as presented. All in favor. Non-opposed.**

**Financial Report**

**Elizabeth Sterns** presented the financial reports for the period ending December 31, 2021

**Upon motion duly made by Michelle Stevens and seconded by Deborah Licata , the financial report was approved as presented. All in favor. Non-opposed.**

**School Leader Report**

Mrs. Todoro presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Michelle Stevens and seconded by James Deuschle , the Diagnostic Covid-19 testing consent form has been approved. All in favor. None opposed**

**Upon motion duly made by Lorrei Dicamillo and seconded by Deborah Licata the new hire's have been approved. All in favor. None opposed**

**Upon motion duly made by Michelle Stevens and seconded by Lorrei DiCamillo , the DEI Statement has been approved. All in favor. None opposed**

**Upon motion duly made by Lorrei Di Camillo and seconded by Michelle Stevens , the School Leader Report has been approved. All in favor. None opposed**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Michelle Stevens** and seconded by **James Deuschle** The meeting was adjourned at 3:26PM.

Respectfully Submitted,

Yolanda Perez

**The next WBCS Board meeting will take place on January 24, 2022 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
AUGUST 30, 2021  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Peter Heffley, Deborah Licata**

**Via Zoom: Michelle Stevens, Wayne Robinson, James Deuschle, Lorrei DiCamillo,  
Dr. Thomas Schenk**

**Excused: Robert Shreck**

**Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez,**

**Quorum Present: Yes**

**Call to Order**

Mr. Heffley called the meeting to order at **2:32PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **August 23, 2021** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The July 26, 2021 meeting minutes were presented for approval.

**Upon motion duly made by Ms. Michelle Stevens and second by Mr. James Deuschle the July 26, 2021 Meeting minutes were approved as presented. All in favor. Non-opposed.**

**Financial Report**

Elizabeth Sterns presented the financial reports for the period ending July 1 - July 31, 2021

**Upon motion duly made by Ms. Deborah Licata and seconded by Mr. Wayne Robinson, the financial report was approved as presented. All in favor. Non-opposed.**

**School Leader Report**

Mrs. Todoro presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Mrs. Michelle Stevens and seconded by Dr. Thomas Schenk, the Safety Plan was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ms. Michelle Stevens and seconded by Ms. Deborah Licata, the School Leader Report has been approved. All in favor. None opposed**

**Upon motion duly made by Dr. Tom Schenk and seconded by Mr. Wayne Robinson, the opening plan was approved. All in favor. None opposed**

**Upon motion duly made by Ms. Deborah Licata and seconded by Dr. Thomas Schenk, the Covid Testing Policy has been approved. All in favor. None opposed**

**Upon motion duly made by Ms. Michelle Stevens and seconded by Mr. James Deuschle, the Staff Organization (Promotions) have been approved. All in favor. None opposed**

**Upon motion duly made by Ms. Deborah Licata and seconded by Ms. Michelle Stevens, the Mission Statement Change has been approved. All in favor. None opposed**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Ms. Deborah Licata** and seconded by **Dr. Thomas Schenk** The meeting was adjourned at 3:31PM.

Respectfully Submitted,

Yolanda Perez

**The next WBCS Board meeting will take place on September 27, 2021 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
SEPTEMBER 27, 2021  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present:** Peter Heffley, Robert Schreck

**Zoom:** Michelle Stevens, Dr. Thomas Schenk, Wayne Robinson, Lorriei DiCamillo, Andrea Todoro, Debbie Licata

**Excused:** James Deuschle

**Also Present:** Liz Sterns, Yolanda Perez

**Quorum Present:** Yes

**Call to Order**

Mr. Heffley called the meeting to order at 2:31PM. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on Monday, September 20, 2021 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website. The

Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The August 30, 2021 meeting minutes were presented for approval.

**Upon motion duly made by Dr. Thomas Schenk and seconded by Mrs. Debbie Licata the August 2021 minutes were approved as presented. All in favor. Non-opposed.**

### **Financial Report**

Mrs. Sterns presented the financial reports for the period ending August 30, 2021 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Mrs. Michelle Stevens, and seconded by Robert Schreck the August 30, 2021 financials were approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

Mrs. Todoro presented the School Leader Report (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Dr. Thomas Schenk and seconded by Mrs. Lorrei DiCamillo, the Unvaccinated Testing Policy was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Mrs. Michelle Stevens and seconded by Mrs. Lorrei DiCamillo Approval of new hire for the CT position All in favor. Non-opposed.**

**Lorrie DiCamillo excused from the meeting at 3:27pm**



**Upon motion duly made by Mr. Robert Schreck and seconded by Michelle Stevens ,  
the School Leader report was approved as presented. All in favor. Non-opposed.**

**New Business:**

Mr. Peter Heffley nominated Brielynn Bell for a Board Position. Mrs. Todoro will send out her resume for the Board to review and discuss in the next meeting.

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Mrs. Debbie Licata and seconded by Dr. Thomas Schenck. The meeting was adjourned at 3:37PM.

Respectfully submitted,

Yolanda Perez

**The next WBCS Board meeting will take place on Monday, October, 25th at  
2:30 PM in the WBCS Conference Room**



**West Buffalo Charter School  
Board of Trustees Meeting  
November 29, 2021  
2:30 PM  
Monthly Meeting**

**Board Members**

**Present:** Peter Heffley ,

**Via Zoom:** Wayne Robinson, Debbie Licata, Thomas Schenk, Jim Deuschel,  
Deborah Licatta, Michelle Stevens, Lorrei DiCamillo

**Excused:** Elizabeth Sterns

**By Phone:**

**Also Present:** Andrea Todoro, Yolanda Perez

**Quorum Present:** Yes

**Call to Order**

Mr. Heffley called the meeting to order at **2:30PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **November 22, 2021** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The October 25, 2021 meeting minutes were presented for approval.

**Upon motion duly made by James Deuschele and second by Deborah Licata the October 25, 2021 Meeting minutes were approved as presented. All in favor. Non-opposed.**

**Financial Report**

Andrea Todoro presented the financial reports for the period of July 1 - October 31 , 2021

**Upon motion duly made by Thomas Schenk and second by Lorrei DiCamillo, the financial report was approved as presented. All in favor. Non-opposed.**

**School Leader Report**

Mrs. Todoro presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Michelle Stevens and second by Deborah Licata the New Hires were approved. All in favor. Non-opposed.**

**Upon motion duly made by Thomas Schenk and second by Michelle Stevens, the School Leader Report has been approved. All in favor. None opposed**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Thomas Schenk** and second by **Michelle Stevens** the meeting was adjourned at **3:08pm**

*Respectfully Submitted,*

*Yolanda Perez*

**The next WBCS Board meeting will take place on December 20, 2021 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL,  
BOARD OF TRUSTEES MEETING  
March 28, 2022  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Peter Heffley, Robert Schreck**

**Via Zoom: Michelle Stevens, Wayne Robinson , Lorrei DiCamillo, James Deuschal, Deborah Licata, Brielynn Bell**

**Phone: N/A**

**Excused: Thomas Schenk**

**Also Present: Liz Sterns, Andrea Todoro, Yolanda Perez,**

**Quorum Present: Yes**

- **Call to Order**

Mr. Heffley called the meeting to order at 2:30 PM Quorum present.

- **Proof of Public Notice of Meeting**

Media and public announcement was sent on Wednesday March 23, 2022 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website. The

Board of Trustees was duly notified of this meeting well within the timeline of our bylaws

**Upon motion duly made by Michelle Stevens and seconded by James Dueschal the addendum on the Media Notice were approved as presented. All in favor. Non-opposed.**

### **1. Monthly Meeting**

The February 28th , 2022 meeting minutes were presented for approval.

**Upon motion duly made by Michelle Stevens and seconded by James Deuschle the February 28, 2022 minutes were approved as presented. All in favor. Non-opposed.**

- **Financial Report**

Mrs. Sterns presented the financial reports for the period ending February 28th, 2022 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Deborah Licata and seconded by Michelle Stevens the motion to start the process to purchase the Rose house for possible expansion was approved as presented. All in favor. Non-opposed**

**Upon motion duly made by Robert Schreck and seconded by Michelle Stevens the February 28th, 2022 financials were approved as presented. All in favor. Non-opposed.**

- **School Leader Report**

Mrs. Todoro presented the School Leader Report (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Lorrei DiCamillo and seconded by Michelle Stevens the 2022-2023 School Calendar was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Robert Schreck and seconded by Michelle Stevens the new hires were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Deborah Licatta and seconded by James Deuschle, the School Leader report was approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by James Deuschle and seconded by Michelle Stevens. The meeting was adjourned at 3:30PM .

Respectfully submitted,

***Yolanda Perez***

**The next WBCS Board meeting will take place on Monday,  
April 25th at 2:30 PM in the WBCS Conference Room ( subject to change)**



**West Buffalo Charter School  
Board of Trustees Meeting  
October 25, 2021  
2:30 PM  
Monthly Meeting**

**Board Members**

**Present: Peter Heffley**

**Via Zoom: Wayne Robinson, Deborah Licata, James Deuschle, Lorrei Dicamillo**

**Excused: Michelle Stevens, Thomas Schenk**

**By Phone: Robert Schreck**

**Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez**

**Quorum Present: Yes**

**Call to Order**

Mr. Heffley called the meeting to order at **2:30PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **October 19, 2021** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The September 27, 2021 meeting minutes were presented for approval.

**Upon motion duly made by Mr. James Deuschle and second by Mrs. Deborah Licata the September 27, 2021 Meeting minutes were approved as presented. All in favor. Non-opposed.**

**Financial Report**

Elizabeth Sterns presented the financial reports for the period of July 1 - September 30 , 2021

**Upon motion duly made by Mr. James Dauschle and second Mrs. Debbie Licata , the financial report was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Mr. James Deuschle and seconded by Mrs. Deborah Licata, The proposal for cameras are approved as presented. All in favor. Non-opposed.**

**School Leader Report**

Mrs. Todoro presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Ms. Lorrei DiCamillo and second by Mr. James Deuschle, the School Leader Report has been approved. All in favor. None opposed**

**Upon motion duly made by Mrs. Deborah Licata and second by Mr. Wayne Robinson the 2 new hires were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Mrs. Deborah Licata and second by Mrs. Lorrei DiCamillo the motion to accept Brielynn Bell to the Board of Directors. All in favor. Non-opposed.**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by **Ms. Deborah Licata** and seconded by **Dr. Thomas Schenk** The meeting was adjourned at 3:31PM.

*Respectfully Submitted,*

*Yolanda Perez*

**The next WBCS Board meeting will take place on November 29, 2021 at 2:30 PM in the WBCS Administrative Conference Room.**





**WEST BUFFALO CHARTER SCHOOL,  
BOARD OF TRUSTEES MEETING  
May 24, 2022  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present:** Peter Heffley, Michelle Stevens, James Dueschal, Deborah Licata, Lorrei DiCamillo, Brielynn Bell

**Via Zoom:** Wayne Robinson , Thomas Schenk, [Robert Schreck](#)

**Also Present:** Liz Sterns, Andrea Todoro, Yolanda Perez,

**Quorum Present:** Yes

- **Call to Order**

Mr. Heffley called the meeting to order at 2:37 PM Quorum present.

- **Proof of Public Notice of Meeting**

Media and public announcement was sent on Wednesday May , 2022 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was publicly displayed at 50 East North Street and posted on the WBCS website.

The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws

## **1. Monthly Meeting**

No Minutes to approve for the previous month as quorum was not met.

- **Financial Report**

Mrs. Sterns presented the financial reports for the period ending May 30, 2022 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Deborah Licatta and seconded by Brielynn Bell the May Financial Report was approved as presented. All in favor. Non-opposed.**

- **School Leader Report**

Mrs. Todoro presented the School Leader Report (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Michelle Stevens and seconded by Lorrei Dicamillo the School Leader report was approved as presented. All in favor. Non-opposed.**

**mUpon motion duly made by Michelle Stevens and seconded by Brielynn Bell the Board of Trustees entered into an executive session at 3:30pm. All in favor. Non-opposed.**

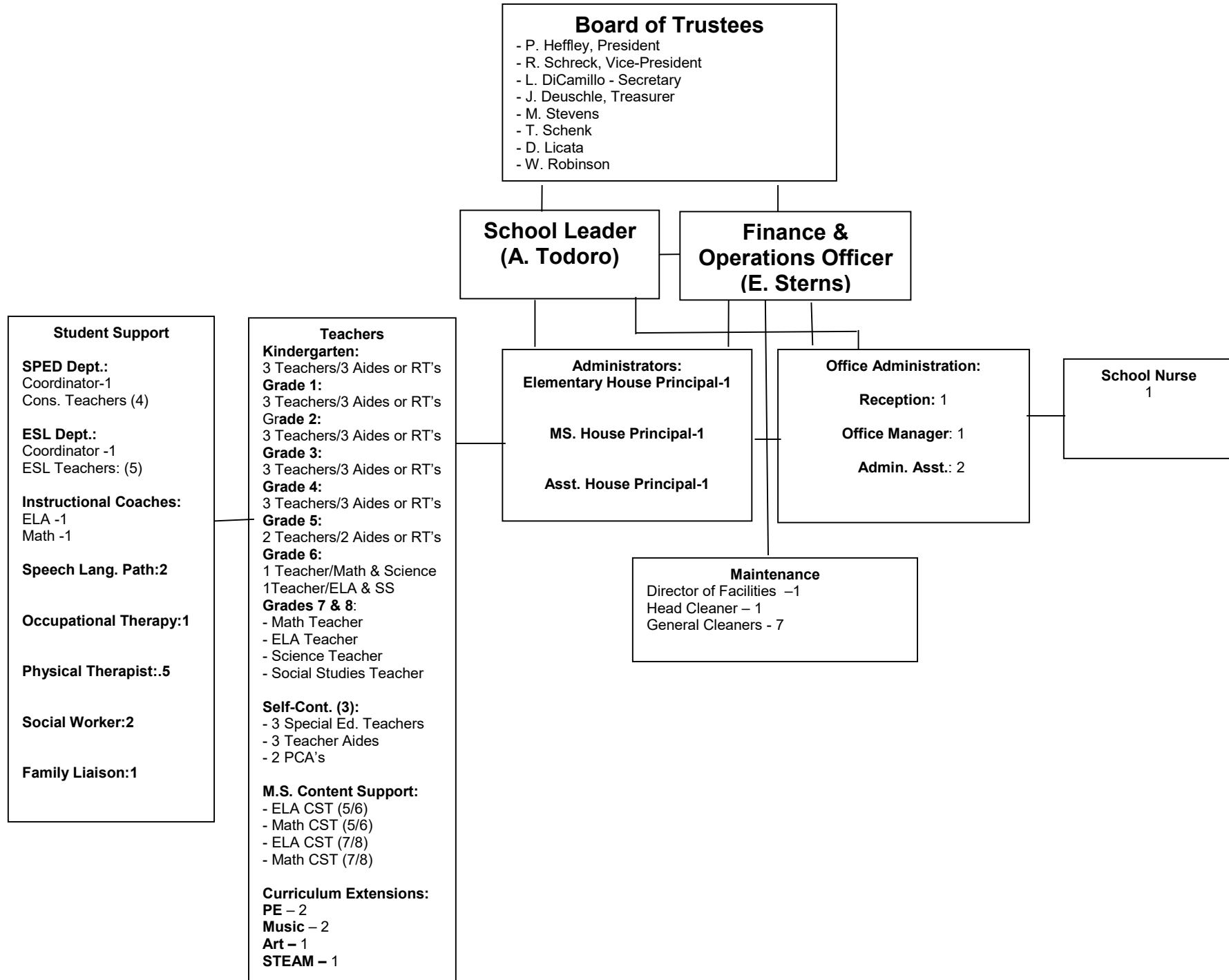
**Adjournment**

Respectfully submitted,

*Yolanda Perez*

The next WBCS Board meeting will take place on Monday,  
July 25, 2022 at 2:30 PM in the WBCS Conference Room ( subject to  
change)

# 2021-2022 Organization Chart West Buffalo Charter School



# West Buffalo Charter School | 2022-2023 CALENDAR

1 & 6 Professional Development (Staff)  
Labor Day  
7 First Day of School

T: 20  
S: 18

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

## MARCH '23

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

17 Professional Development (Staff)

T: 22  
S: 23

10 Columbus Day – NO SCHOOL

T: 20  
S: 20

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

## APRIL '23

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

3-10 Spring Break  
19-20 NYS ELA Assessments  
Grades 3-8

T: 14  
S: 14

2 Parent/Teacher Conferences – No School for Students  
8 Professional Development (Staff)  
11 Veterans Day – NO SCHOOL  
24-25 Thanksgiving Break

T: 19  
S: 17

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

## MAY '23

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

2-3 NYS Math Assessments  
Grades 3-8  
26 NO SCHOOL  
29 Memorial Day – NO SCHOOL

T: 21  
S: 21

23-30 Winter Break

T: 16  
S: 16

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

## JUNE '23

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

5 NYS Science Assessment Grade 8  
19 Juneteenth – NO SCHOOL  
23 Last day – Early Dismissal

T: 16  
S: 16

1 New Year's Day  
2 Winter Break  
16 M.L. King Day

T: 20  
S: 20

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

## KEY

- No school for staff and students
- First Day of School for students
- NO SCHOOL for students
- NYS Assessments
- Last Day of School – ½ for students

20-24 Mid-Winter Break

T: 15  
S: 15

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

T: 184  
S: 180

Approved 3/2022





# CITY OF BUFFALO

## Certificate of Occupancy

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

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

  
Commissioner of Permit and Inspection Services

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

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

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

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

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

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

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

Story

Use

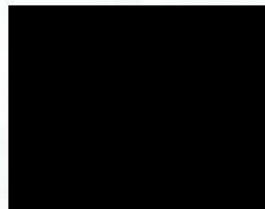
Basement:

1<sup>st</sup> Floor:

2<sup>ND</sup> Floor:

3<sup>RD</sup> Floor:

4<sup>th</sup> Floor:



**SEE REVERSE SIDE**

THIS CERTIFICATE IS NULL AND VOID IF:

1. This certificate is altered in any manner. There shall be no additions, deletions or unauthorized changes in the occupancy or use of the structure noted on the certificate at the time of issue.
2. Any substantial violation(s) of law or ordinance is found to exist subsequent to issuance of the certificate; i.e., continued compliance is required.

NOTE: Certificate issued for multiple dwellings shall be renewed every three years after the date of issue.