

Application: Western New York Maritime Charter School

William Vasquez - w vasquez@wnymcs.com
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Aug 2 2021

[Instructions](#)

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2020-2021 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2021)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

WESTERN NEW YORK MARITIME CHARTER SCHOOL 140600860863

a1. Popular School Name

(No response)

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

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

BOARD OF REGENTS

c. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

d. DATE OF INITIAL CHARTER

9/2004

e. DATE FIRST OPENED FOR INSTRUCTION

9/2004

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

MISSION STATEMENT

The mission of the WNYMCS is to develop all cadets in mind, body, and character, to prepare them for further education, and to prepare them to be effective leaders and responsible citizens. Inherent in this mission are four cornerstones:

Academic Excellence: To provide cadets with educational challenges and experiences that prepares them to be successful in the information age and in further study at the college level.

Character Development: To instill in cadets the highest sense of morality and ethics, with emphasis on intellectual honesty, integrity, discipline, honor, service to others and to the community.

Physical Development: To enhance cadets' health self-confidence, and physical abilities, and to instill a lifelong appreciation for wellness and a healthy lifestyle.

Leadership Development: To provide cadets a distinct military structure in the best maritime tradition to enhance their sense of personal responsibility, self-discipline and citizenship.

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	Goal 1 - All Western New York Maritime Charter School students will demonstrate continuous progress toward proficiency in reading and writing in the English language, competency in the understanding and application of mathematical computation and problem solving, scientific reasoning, and social, geographical, civic, and world studies. Objective 1.1 Benchmark 1 Since we have experienced success with this goal WNYMCS is now increasing focus on college level and mastery learning rather than proficiency. WNYMCS is comparing our annual scores on Regents with other charter schools and suburban schools because we have continually
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outperformed Buffalo Public schools which have similar student demographics as ours. Goal is to increase aggregate mastery rate on regents tests by 10% We hope to have 90% of our students graduate with a regent's diploma within four years of entering 9th grade. Indicators, Measures and Metrics - Regents scores at college readiness levels Graduation rates Responsibility - Commandant, Vice Commandant, Department Heads, Teachers Objective 1.2 Benchmark 2 Systems are in place that establish shared accountability for teaching and learning success. Curriculum is aligned to the Common Core. Teachers engage in strategic, research based practices which guide learning and promote high levels of engagement, thinking and achievement. Indicators, Measures and Metrics -MAP Test Scores, AIS Services, Literary Focus Quarterly Tests Responsibility - Commandant, Vice Commandant, Department Heads, Teachers.

KDE 2

Goal 2 - To meet the academic and behavioral needs of at risk students by securing resources, providing support programs and activities, following the federal entitlement guidelines, and complying with the federal Individuals with Disabilities Education Act (IDEA) so that their academic achievement meets performance measure levels. Objective 2.1 Benchmark 1 WNYMCS provides a strong academic intervention program that includes an effective school-wide screening assessment which measures a student's ability level and research based interventions using the national average as a baseline for student placement with continuous progress monitoring. The Academic Intervention Program evaluates and addresses a struggling student on an individual basis. All requirements of Title funds are monitored and met. Indicators, Measures and Metrics - MAP Test Scores, AIS Services, Literary Focus Responsibility - Commandant, Vice Commandant, Director of Student Services, Department Heads, Teachers.

KDE 3

Goal 3 – Western New York Maritime Charter School will provide a rigorous Naval Junior Reserve Officer Training Corps program which promotes academic excellence and supports the development of positive character and leadership in each student. Objective 3.1 Benchmark 1 (Charter Specific) The NJROTC program provides the four cornerstones of our mission; Academic Excellence, Character Development, Physical Development, and Leadership Development. The Cadet Honor Code, “a cadet will never lie, cheat, or steal, nor tolerate those who do’ supports a climate focused on learning. Cadets as shipmates are responsible for each other’s success. Effort is rewarded and praised, rules are clearly stated, consequences for poor decisions are evenly and consistently applied. This program provides the background and backbone of our culture and climate. Cadets attain community service levels and academic success levels required for attaining Distinguished Unit with Academic Honors. Indicators, Measures and Metrics - Ribbons for service, Cadet name tags for Honor and Merit Roll, Distinguished Unit with Academic Honors Responsibility - Commandant, Senior Naval Science Instructor Objective 3.2 Benchmark 1 (Charter Specific) Ensure compliance with U.S. Navy guidance for the NJROTC program, and support for students so they demonstrate academic success. School will be authorized to retain NJROTC program and NJROTC program will continue to achieve Distinguished Unit. Indicators, Measures and Metrics – NJROTC Evaluations, Distinguished Unit, Student Scholarships Responsibility - Commandant, Vice Commandant, Senior Naval Science Instructor.

KDE 4

Goal 4 – Guide and support all staff members with professional development resources in a collaborative team teaching environment as they implement changes so that instruction and assessment are dimensions of a common standardized system-wide education process. Objective 4.1 Benchmark 3 This year and in the

future we are working with Personal Growth Plans which allow teachers to concentrate on areas of interest. There is a requirement to share new found knowledge and strategies with each other, especially in a mentoring role. WNYMCS school faculty is using technology to share learning and growth models. Professional development enables 80% of teachers to reach SLO targets. Indicators, Measures and Metrics - SLO Targets, APPR results, Attendance at conferences as well as presentations by our teachers at conferences Responsibility - Vice Commandant, Department Heads, Teachers.

KDE 5

Goal 5 - To maintain a safe and comfortable school climate, where all demonstrate appropriate behavior as guided by the WNYMCS charter and code of conduct, DASA, the WNYMCS School Safety Plan and related Emergency Management Plan and Quick Emergency Response Guide. Objective 5.1 Benchmark 3 Monitor the physical environment of the school building and ensure the School Safety plan is current. Safety requirements are met in terms of passing all fire inspections, maintaining an approved and updated Safety Plan, and keeping all fire drills exiting times below 150 seconds. Conduct for heightened security drills per year. Indicators, Measures and Metrics - School Safety Plan, Safety/Fire Drills Results Responsibility - School Safety Team Objective 5.2 Benchmark 3 WNYMCS will continue to support students through academic and behavioral interventions which promote learning and positive self-esteem. We will implement programs aimed at student retention and success. Retention rate for all students in aggregate is equal to or exceeds 80%. Indicators, Measures and Metrics - Drop-out Rates Suspensions, Honor and Merit Roll Responsibility - Commandant, Dean of Students, Vice Commandant, Guidance Counselors, Teachers.

KDE 6

Goal 6 - WNYMCS will implement its Parent Involvement Policy to promote a strong partnership

with parents and encourage their involvement in their children's academic and social development. Objective 6.1 Benchmark 3 WNYMCS welcomes parent involvement and although it is increasing this is an area where we still need to focus attention. We will continue to invite parents to participate and increase opportunities for participation to occur. We will work through parent representative on our Board of Trustees to stay engaged with parents. Indicators, Measures and Metrics - Parent Portal Usage, Feedback from parents' rep on Board, Survey Results Responsibility - Board, Commandant, Vice Commandant Director of Administrative Services, Parents

KDE 7

Goal 7 - To continue the demonstration of sound financial practices, governance, organizational management, planning, and responsible and compliant decision making. Objective 7.1 Benchmark 4 Maintain the school in sound and stable financial condition as evidenced by performance on key financial indicators; yearly balance sheets will show the school is fiscally sound and maintains adequate cash reserves. Indicators, Measures and Metrics - Financial Statements: Current Ratios, Unrestricted Days Cash, Enrollment Variance, Total Margin, Debt to Asset Ratio, Cash Flow, Debt Service Coverage Ratio Responsibility - BOT Finance Committee, Commandant, Accountant Objective 7.2 Benchmark 5 Create and maintain annual and long-term budgets which show effective allocation of resources to ensure effective school programs; the school maintains appropriate internal controls and procedures; the school complies with state and federal financial reporting requirements; yearly submission of audited financial statements demonstrate the school is responsible and prudent with public resources. Indicators, Measures and Metrics - 1 and 5 Year Budgets, Audited Financial Statements Responsibility - BOT Finance Committee, Commandant Objective 7.6

Benchmark 7 School will recruit and utilize highly qualified personnel with well-defined roles for administrative and key educational staff. Indicators, Measures and Metrics - School leadership and APPR evaluations Responsibility - BOT, Commandant, Vice Commandant, Hiring Committee

Objective 7.3 Benchmark 6,8 Create, manage and annually update the school's comprehensive school improvement and accountability process, maintained in the 2015-2020 School Wide Plan which addresses objectives to meet the school's Key Design Elements and which is in harmony with the SED Charter School Performance Framework and the Strategic Action Plan. Indicators, Measures and Metrics - School Wide Plan Objectives, Strategic Action Plan Responsibility - BOT, Commandant, Vice Commandant, Director for Administrative Services Objective 7.4 Benchmark 6 Implement a governance training and development process. Indicators, Measures and Metrics - Board Self-Evaluation Responsibility - BOT President Objective 7.5 Benchmark 6,10 Take appropriate actions to maintain its "Good Standing" in attendance, legal requirements, and fiscal practices performance measures; annually review school policies to ensure legal compliance, effectiveness and adherence to the school mission. Indicators, Measures and Metrics - Board evaluation of Commandant, Annual Report, Responsibility - BOT, Commandant, Accountant, Director for Administrative Services.

KDE 8

Goal 8 - Provide for the continued use of technology in support of instruction, administration and communication among stakeholders. Objective 8.1 Benchmark 7 Each faculty member and administrator will have access to the database system, including a computer in each classroom, and be trained to input student data. Indicators, Measures and Metrics - Teachers/administrators

	<p>trained on data systems (eschool data/ edoctrina) wit access to computer in classroom Responsibility - Director of IT, Director of Student Services</p>
KDE 9	<p>Goal 9 - WNYMCS will maintain strong organizational viability by increasing the effective collection and use of student academic, behavior and demographic data. Objective 9.1 Benchmark 2, 3, 7,9 Using the Data-Wise model, analyze student performance and other indicators to monitor instruction so curriculum areas in need of improvement are emphasized. Indicators, Measures and Metrics - Annual planning committees utilize data to drive decision making Responsibility - BOT Academic Committee, Commandant, Vice Commandant, Teaching Staff Objective 9.3 Benchmark 7 Refine and implement a recruiting process which will result in a full complement of cadets and others waiting to enter the school paying particular attention to ELL, F/R, and SWD populations. Indicators, Measures and Metrics - SED Recruiting and Retention Targets Responsibility - BOT, Commandant, Director for Administrative Services, Senior Naval Science Instructor</p>
KDE 10	(No response)

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

www.wnymcs.com

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

417

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

382

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

Check all that apply

Grades Served

5, 6, 7, 8, 9, 10, 11, 12

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

No

FACILITIES INFORMATION

m. FACILITIES

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

Yes, 2 sites

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	2219 South Park Ave, Buffalo NY 14220	716 842-6289	Buffalo	9-12	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Catherine Oldenburg	716-842-6289		c_oldenburg@wnymcs.com
Operational Leader	William Vasquez	716-842-6289		w_vasquez@wnymcs.com
Compliance Contact	William Vasquez	716-842-6289		w_vasquez@wnymcs.com
Complaint Contact	William Vasquez	716-842-6289		w_vasquez@wnymcs.com
DASA Coordinator	Florence Dollard	716-842-6289		f_dollard@wnymcs.com
Phone Contact for After Hours Emergencies	William Vasquez	716-842-6289		w_vasquez@wnymcs.com

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

Private Space

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

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

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

Site 1 Certificate of Occupancy (COO)

[Buffalo Accupancy Certificate.pdf](#)

Filename: Buffalo Accupancy Certificate.pdf **Size:** 595.8 kB

Site 1 Fire Inspection Report

[Fire Prevention Letter.pdf](#)

Filename: Fire Prevention Letter.pdf **Size:** 26.4 kB

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 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 2	102 Buffum Street Buffalo NY 14210	716-898-2130	Buffalo	5-8	No

m2a. Please provide the contact information for Site 2.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Catherine Oldenburg	716-842-6289		c_oldenburg@wnymc.com
Operational Leader	William Vasquez	716-842-6289		w_vasquez@wnym.com
Compliance Contact	William Vasquez	716-842-6289		w_vasquez@wnym.com
Complaint Contact	William Vasquez	716-842-6289		w_vasquez@wnym.com
DASA Coordinator	Florence Dollard	716-842-6289		f_dollard@wnymcs.com
Phone Contact for After Hours Emergencies	William Vasquez	716-842-6289		w_vasquez@wnym.com

m2b. Is site 2 in public (co-located) space or in private space?

Private Space

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

m2d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .

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

Site 2 Certificate of Occupancy (COO)

[Buffalo Accupancy Certificate -Buffum.docx](#)

Filename: Buffalo Accupancy Certificate -Buffum.docx **Size:** 348.3 kB

Site 2 Fire Inspection Report

[Fire Prevention Letter.pdf](#)

Filename: Fire Prevention Letter.pdf **Size:** 26.4 kB

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?

Yes

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	William Vasquez
Position	Director For Admin Services
Phone/Extension	716-842-6289
Email	w_vasquez@wnymcs.com

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

Responses Selected:

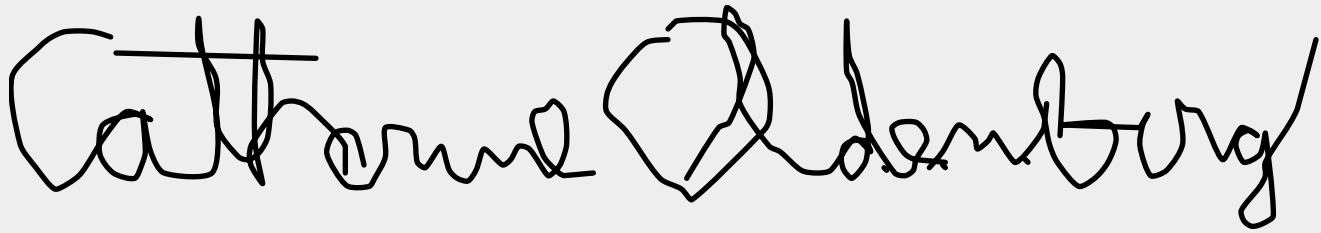
Yes

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

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 13 2021

Thank you.



Entry 3 Progress Toward Goals

Completed Aug 2 2021

Instructions

Regents, NYCDOE, and Buffalo BOE-authorized charter schools

For the 2020-2021 school year, any academic or 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”. **Deadline is November 1, 2021.**

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

Board of Regents-authorized and NYCDOE-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, 2021.

1. ACADEMIC STUDENT PERFORMANCE GOALS

For the 2020-2021 school year, any academic 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”.

2020-2021 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
	All WNY Maritime Charter School students will demonstrate			

Academic Goal 1	<p>continuous progress toward proficiency in reading and writing in the English language, competency in the understanding and application of mathematical computation and problem solving, scientific reasoning and social, geographical, civic and world studies.</p>	<p>Recent scores at college readiness levels. Graduation rates. Map test scores. AIS services. Literary Focus. Quarterly tests.</p>	Met	
Academic Goal 2	<p>To meet the academic and behavioral needs of at-risk students by securing resources, providing support programs and activities, following the Federal entitlement guidelines and complying with the Federal Individuals with Disabilities Education Act (IDEA) so that their academic achievement meets performance measure levels.</p>	<p>Map Test scores. AIS services. Literary Focus.</p>	Met	
	<p>WNY Maritime Charter School will provide a rigorous Naval Junior ROTC program which</p>	<p>Ribbons for service. Cadet name tags or</p>		

Academic Goal 3	promotes academic excellence and supports the development of positive character and leadership in each student.	Honor and Merit Roll. NJROTC evaluations. Distinguished Unit Citations. Student scholarships	Met	
Academic Goal 4	Guide and support all staff members with professional development resources in a collaborative team teaching environment as they implement changes so that instruction and assessment are dimensions of a common, standardized, system-wide education process.	SLO targets. APPR results. Attendance at conferences as well as presentations by our teachers at conferences.	Met	
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 2020-2021 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”.

2020-2021 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	To maintain a safe and comfortable school climate, where all demonstrate appropriate behavior as guided by the WNYMCS charter and code of conduct, DASA, the WNYMCS school safety plan and Quick Emergency Response Guide.	Updated school safety plan. Safety and Fire Drills. Drop-out rates. Suspensions. Honor and Merit Roll	Met	
	WNYMCS will adhere to its Parent Involvement Policy to promote a strong partnership	Parent Portal Usage.		

Org Goal 2	with parents and to encourage their involvement in their children's academic and social development.	Survey results. Feedback from all-call messages.	Met	
Org Goal 3	Provide for the continued use technology in support of instruction, administration and communication among stakeholders.	Teachers and administrators are trained on data systems. Each student has access to computers in every classroom. During the COVID crisis, students were provided with chromebooks where needed, and remote learning was successful based on grades and class advancement.	Met	
Org Goal 4	WNYMCS will maintain strong organizational viability by increasing the effective collection and use student academic, behavioral and demographic data.	Annual planning committees in appropriate areas utilize data to drive decision-making regarding academic strategies, behavioral policies and procedures and recruitment and retention of special population	Met	
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

2020-2021 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	To continue the demonstration of sound financial practices, governance, organizational management, planning and responsible and compliant decision making.	Bi-monthly review of financial statements by administration and the Board of Trustees. Annual 5 year budgeting projections. Yearly financial audit by third party auditors. School-wide Plan objectives. Board self-evaluations and Board Commandant evaluations.	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 Oct 31 2021

Required of ALL Charter Schools

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

ALL Regents, NYCDOE, and Buffalo BOE authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2021**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a .PDF file, ensuring that security features such as password protection are turned off.

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

REPORT WNY MCS 2021

Filename: REPORT WNY MCS 2021.pdf Size: 2.7 MB

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

Completed Dec 20 2021

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 website at [2020-2021 Charter School Annual Report webpage](#). Upload the completed file in Excel format. **Due November 1, 2021.**

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.

Western New York Maritime CS BEDS-140600860863_2020-21

Filename: Western New York Maritime CS BEDS DZPASis.xlsx Size: 75.4 kB

Entry 4c - Additional Financial Documents

Completed Oct 31 2021

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents in this section **by November 1, 2021**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

1. Advisory and/or Management letter
2. Federal Single Audit
3. CSP Agreed-Upon Procedure Report

4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

[WNYMCS NYSED Annual Report 11](#)

Filename: WNYMCS NYSED Annual Report 11.1.202 YJyafEz.pdf **Size:** 78.3 kB

[REPORT WNY MCS 2021](#)

Filename: REPORT WNY MCS 2021 eZy60ow.pdf **Size:** 2.7 MB

Entry 4d - Financial Services Contact Information

Completed Oct 31 2021

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Sgt. William Vasquez	[REDACTED]	[REDACTED]

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Christopher Zera	[REDACTED]	[REDACTED]	12

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
	Kirisits & Associates, CPAS, PLLC	Karen Burhans	1231 Delaware Avenue, Buffalo, NY 14209	[REDACTED]	[REDACTED]	15

Entry 5 - Fiscal Year 2021-2022 Budget

Completed Oct 31 2021

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

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

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

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

[WNYMCS Final2021-2022ARBudget 6](#)

Filename: WNYMCS Final2021 2022ARBudget 6.30.2021.xlsx **Size:** 37.2 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Aug 2 2021

Required of ALL Charter Schools by August 2

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2020-2021 school year must complete a signed:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation**

is responsible for doing so on behalf of the trustee. (Forms completed from past years will not be accepted).

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

Board Financial Report

Filename: Board Financial Report.pdf Size: 4.8 MB

Entry 7 BOT Membership Table

Completed Aug 2 2021

Instructions

Required of All charter schools

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

Entry 7 BOT Table

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

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

Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
			Scholars					

1	Bernie Bunny		Trustee/Member	hip Chairperson, Finance	Yes	4	07/01/2021	06/30/2023	12
2	Barbara Tompkins		Chair	Executive, Scholarship, Student Recruitment	Yes	8	07/01/2021	06/30/2023	12
3	Glenda Crawley		Trustee/Member	Scholarship Chairperson, Finance	Yes	5	07/01/2020	06/30/2022	12
4	Joseph Eicheldinger		Treasurer	Executive, Finance, Academic	Yes	6	07/01/2021	06/30/2023	12
5	Sam Iraci		Vice Chair	Academic, Finance, Executive	Yes	2	07/01/2020	06/30/2022	12
6	Dave Comerford		Trustee/Member	Academics, Student Recruitment	Yes	1	12/17/2020	06/30/2022	7

7	Penny Payne		Trustee/Member	Academics, Student Recruitment	Yes	1	12/17/2020	06/30/2022	7
8	Karl Terryberry		Parent Rep	Academics, Student Recruitment	Yes	3	07/01/2019	06/30/2021	12
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2021	8
b.Total Number of Members Added During 2020-2021	2
c. Total Number of Members who Departed during 2020-2021	2
d.Total Number of members, as set in Bylaws, Resolution or Minutes	9

3. Number of Board meetings held during 2020-2021

12

4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

Entry 8 Board Meeting Minutes

Completed Aug 2 2021

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

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by August 2, 2021.

[Board Minutes 20-21](#)

Filename: Board Minutes 20 21.pdf **Size:** 1.3 MB

Entry 9 Enrollment & Retention

Completed Aug 2 2021

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

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

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

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

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
Economically Disadvantaged	Because of our success with this population, we will continue all current efforts. Our advertising is concentrated in the economically-disadvantaged areas by placement of billboards, radio and newspaper advertising and use of social media in targeted areas. Our participation in over 100 community events and recruiting trips to grade schools allows us to reach out to a wide range of prospective students.	Community outreach through parent representation on the Board of Trustees has been highly successful in 2020-2021. In 2021-2022, we were fortunate to have a parent representative with a Spanish descent want to be our parent representative.
English Language Learners	We will continue our current, successful advertising efforts. Again, word-of-mouth is our most effective recruiting tool, and we intend to continue to take advantage of this by keeping in touch with our alumni and our current ELL students to aid in this effort by attending recruitment trips to targeted audiences. We will place additional billboards in traditionally non-English speaking neighborhoods, and will	Communications to parents in Spanish and English (all-calls, newsletters, letters home, etc.) Bill boards in high population

	<p>be advertising in Spanish speaking radio and newspaper outlets. The hiring of a new, bilingual Administrator who grew up in our target neighborhood and still has friends and family there that give him a certain gravitas with the targeted population and an effective recruiting tool for Maritime.</p>	<p>communities where ELL students reside.</p>
<p>Students with Disabilities</p>	<p>- We will continue our current efforts, which have been successful over the last 5 years. Reputation and word-of-mouth are our main tools and we will continue these efforts. Feedback from parents of students with disabilities indicate that they are attracted by our program and our discipline and high academic standards</p>	<p>WNYMCS joined the Title 3 Consortium for Charter Schools in order to pool resources together and be on the same page for services, training, recruitment efforts, purchasing, and academic resources that would assist with reading comprehension.</p>

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
<p>Economically Disadvantaged</p>	<p>Because our retention of this population has averaged nearly 80% over the last four years, our current efforts appear successful and will continue. The Commandant and the Dean of Students have instituted new policies and personnel aimed at retention of all students. Also, we are seeing good retention numbers for our lower school meaning that our acculturation efforts are working. In keeping with the idea of starting students at younger ages, NYSED has</p>	<p>As COVID-19 delayed progress with the Title 3 Consortium for Charter Schools in 2020-2021, roll-over monies were approved by NYSED and new supportive purchases of leveled software, PD books for ELL teachers and CORE area teachers, and reading kits will be purchased and will be showcased at both the middle school and high school campuses. Monies are also set aside for training from nationally renowned trainers which will be highlighted</p>

	granted permission for expansion to 5th and 6th grades for the coming school year.	to families for showcasing our program to parents.
English Language Learners	We have retained over 77% of our ELL students over the last four years. We will continue policies that have been successful so far. We will also tap into our growing ELL population to inform us of events that we should attend or organizations that we should meet with.	A certified teacher was recruited and hired to leverage higher capabilities in carrying out home visits, targeted strategies in reading comprehension, and creativity in push-in and pull out services which will be highlighted to families for showcasing our program to parents.
Students with Disabilities	We will continue our successful policies. Also, we have good retention numbers from our Middle School, and in keeping with the idea of starting students at younger ages, we were granted permission from NYSED in our latest charter renewal for expansion to 5th and 6th grades.	The capabilities of our hardware and software program has grown exponentially to include multiple software systems for leveled skill building. This will be showcased when recruiting students with disabilities. We have been fortunate to purchase technology hardware and software through ESSER 1 and ESSER 2 grants which increase software systems to better differentiate for not only our students with disabilities, but ALL students. Software includes leveled text articles for non-fiction pieces which will prepare students for Regents examinations, along with quiz games and increased student engagement.

Entry 10 - Teacher and Administrator Attrition

Completed Aug 2 2021

Form for "Entry 10 - Teacher and Administrator

Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

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

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

^[1] Employees that must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed Aug 2 2021

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	4
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	1
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	2
Total Category B: not to exceed 5	5.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	0
Total Category C: not to exceed 5	0.0

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	5

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	47

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	47



Thank you.

Entry 12 Organization Chart

Completed Aug 2 2021

[Instructions](#)

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

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

[Copy of OrganizationalChart 20-21](#)

Filename: Copy of OrganizationalChart 20 21.pdf **Size:** 17.8 kB

Entry 13 School Calendar

Completed Dec 20 2021

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

Board of Regents-authorized charter schools are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month.

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

[2021-2022_School_Calendar](#)

Filename: 2021 2022 School Calendar.pdf Size: 215.4 kB

Entry 14 Links to Critical Documents on School Website

Completed Aug 2 2021

Instructions

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

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

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy

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

	Link to Documents
1. Most Recent Annual Report (i.e., 2019-20)	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1248550&type=d&pREC_ID=1809042
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1248550&type=d&pREC_ID=1474321
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://www.google.com/url?q=https://us02web.zoom.us/j/82184994024?pwd%3DUzIXRUR0Z1VOWm9wdlR3YmRjaDJHdz09&sa=D&ust=1592927676960000&usg=AOvVaw1NC4tFtQ6mZVITggwcqr W
3. Link to NYS School Report Card	https://data.nysed.gov/profile.php?instid=800000057456
4. Lottery Notice announcing date of lottery	https://www.wnymcs.com/apps/events/
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1493515&type=d&pREC_ID=2117049
6. District-wide Safety Plan	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1250646&type=d&pREC_ID=1476047
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1059894&type=u&pREC_ID=1814598
7. Authorizer-Approved FOIL Policy	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1250646&type=d&pREC_ID=1476047
8. Subject matter list of FOIL records	https://www.wnymcs.com/apps/pages/index.jsp?uREC_ID=1250646&type=d&pREC_ID=1476047

Thank you.



Entry 15 Staff Roster

[INSTRUCTIONS](#)

Required of Regents-Authorized Charter Schools ONLY

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

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

Maritime Annual Report Staff Roster(2)_WNY Maritime

Filename: Maritime Annual Report Staff Rost nK0cGjO.xlsx **Size:** 20.2 kB

**Disclosure of Financial Interest by a Current or Proposed Charter School
Education Corporation Trustee**

Trustee Name: Barbara J Tompkins

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Western NY Maritime Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). President

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
 Yes No

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

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

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

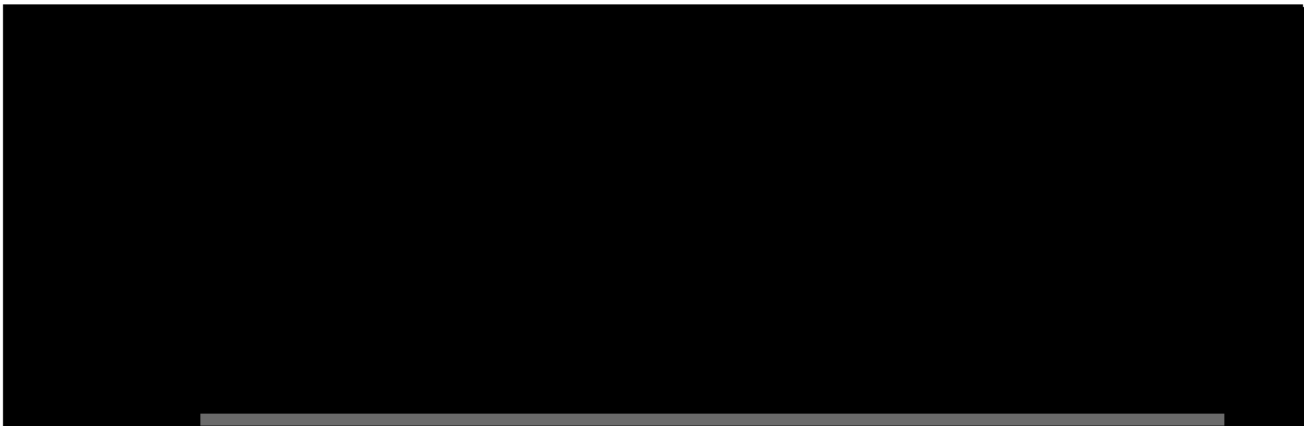
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed by the Education Corporation and its

organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write None.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
	none			

Barbara J. Jones 05/18/2021
 Signature Date

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



Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

DAVE COMERFOM

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WNY MARITIME CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

BOARD MEMBER

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes No

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

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
1/31/2021	Please write "None" if applicable. Do not leave this space blank. WORKS AS DPA	ACTING BEFORE	APPOINTED TO BOARD

ONGOING

WORKS AS

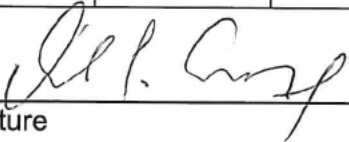
ATHLETIC DIRECTOR

NO OVERLAP

SON, CHARLIE

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				


5/21/21

 Signature Date

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



Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

BERNARD M BONNY

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WNY MARITIME CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). EXECUTIVE SECRETARY

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
 Yes No

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

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

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<p>Please write <i>None</i> if applicable. Do not leave this space blank.</p>				

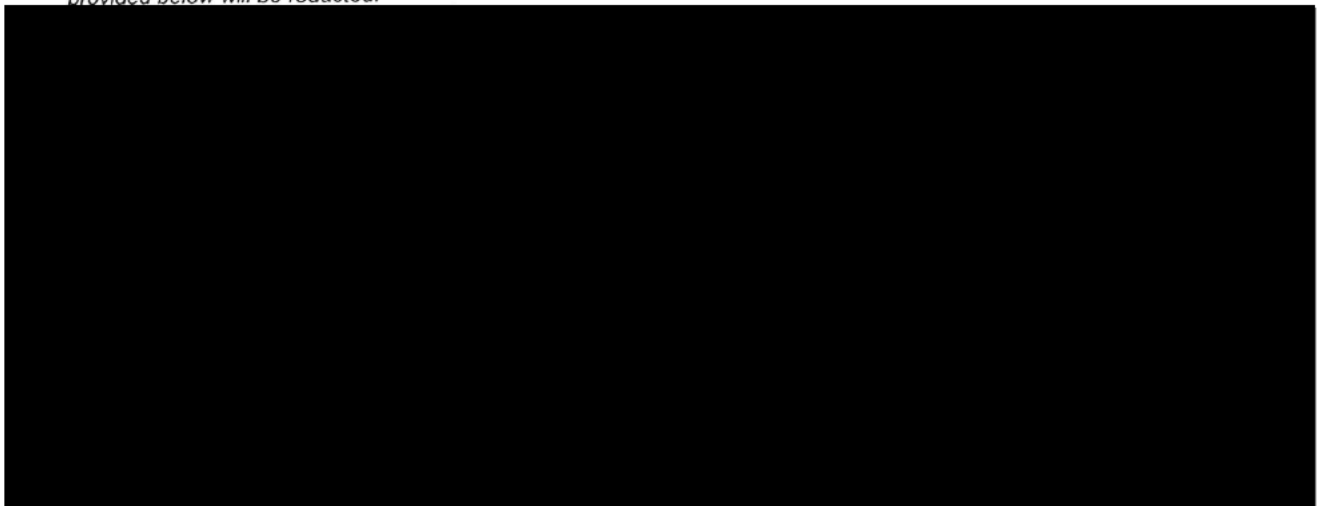
David M. Berry

 Signature

20 May 2021

 Date

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



Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Karl Terryberry

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Western New York Maritime Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Parent representative

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes No

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

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

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

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

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

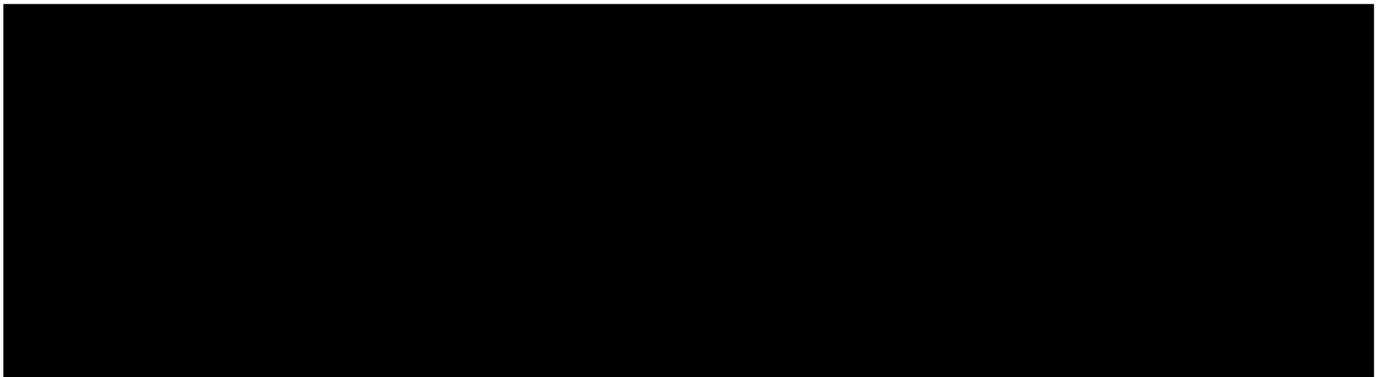


5/17/21 _____

Signature _____

Date

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



Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

SAMUEL F. IRACI, JR.

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WESTERN NEW YORK MARITIME CHARTER SCHOOL

- List all positions held on the education corporation board (e.g., president, treasurer, parent representative).
- Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

- Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
 Yes No

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

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

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

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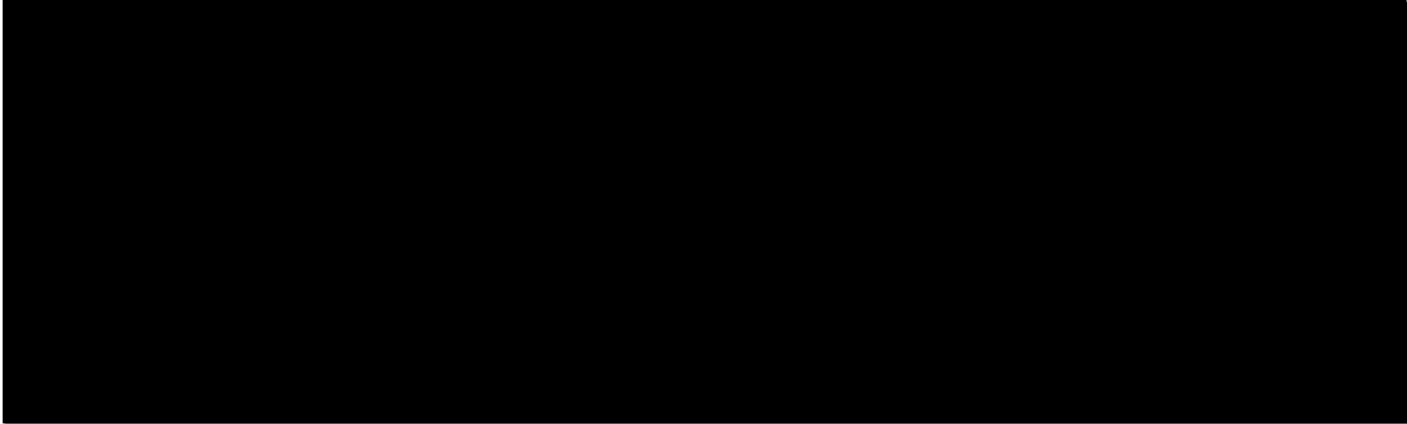
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

Signature *John D. [Signature]*

Date 17 May 2021

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



Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Joseph Eicheldinger

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WNY Maritime Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Treasurer, Member Exec Committee

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
 Yes No

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


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

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

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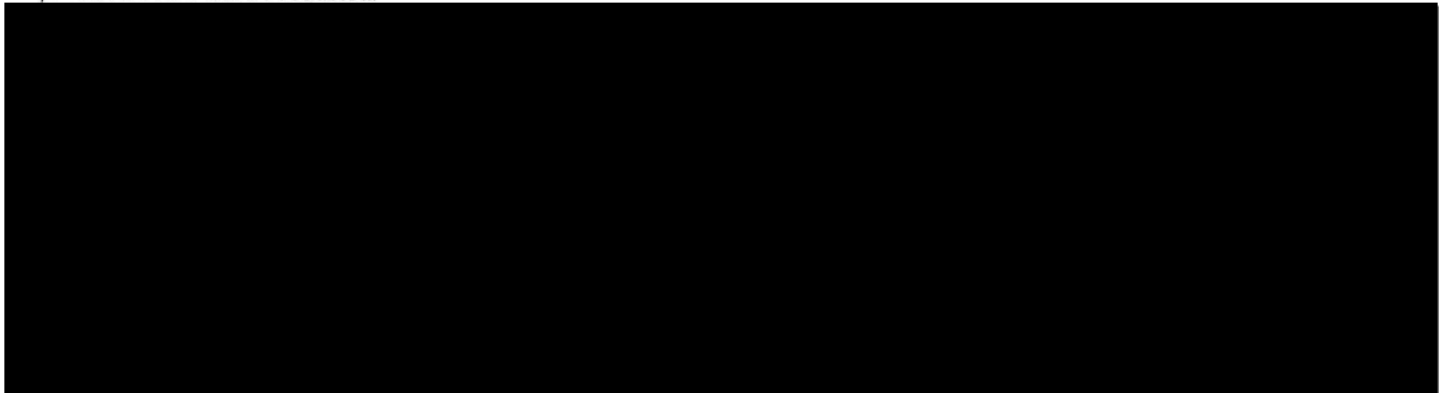
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Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with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


6/25/21

 Signature Date

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Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Glenda Crawley

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

WNY Maritime Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative)

Board member

2. Is the trustee an employee of any school operated by the Education Corporation?
 Yes No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes No

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

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

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
7-15-21	None		
<i>Please write "None" if applicable. Do not leave this space blank</i>			

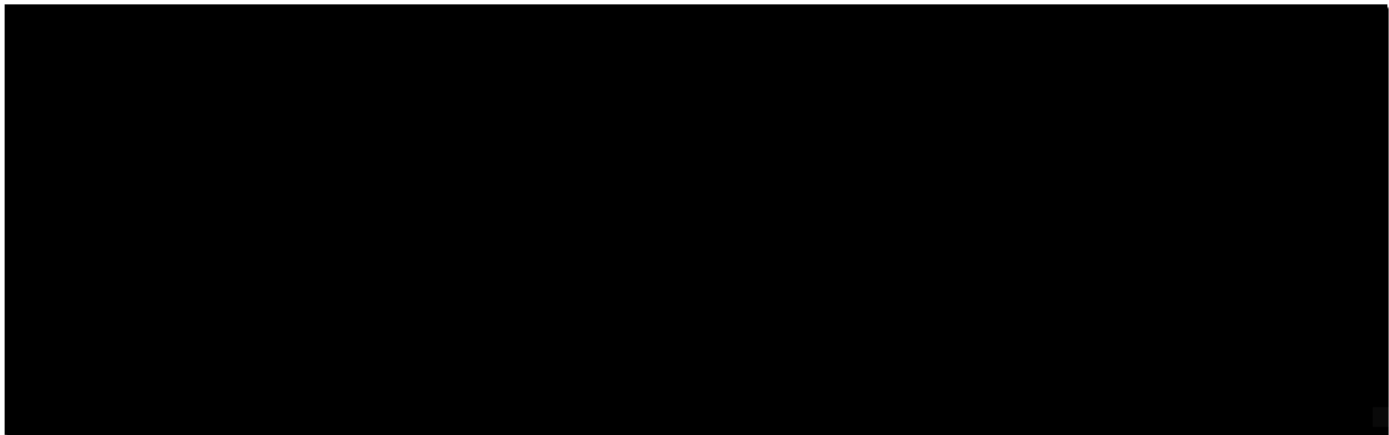
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Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

Glenda Crawley Signature 7-15-21 Date

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



Board Minutes: Maritime Charter School

June 18, 2020

Present: T. O'Brien, K. Terryberry, J. Eicheldinger, B. Tompkins, G. Crawley, B. Bunny, Dr. Jetter

Excused: T. Giles, S. Iraci

Absent: D. Johnson,

Others present: D. Comerford, C. Oldenburg, W. Vasquez, K. Burhans (Kirisits), B. Morrison, Tom Burton (landlord)

Topics and Discussion

1. Call to order: 5:15pm. Via Zoom

2. Review/Acceptance of Minutes: Minutes from April to be voted on in July. Minutes from May 21, 2020 meeting were approved unanimously in a motion by Bernie. and seconded by Barb.

3. Invitation for Public Comment: NONE

4. Faculty Report: No report.

5. Parent Report: No report

6. Administration Report: Commandant: 93% graduation rate. Great end to the year. Graduation June 26, 2020

MCS budgeted for 472 students for 2020-2021, 6-21-20 census 454 ; June 21, 2020 (projection for 9/20): 6 5th, 8 6th 33 7th 52 8th, 99 9th, 75 10th, 108 11th, 113 12th 494 total. New starting Teaching salary: \$38k,\$39k, returning teachers average over \$40k minimum. Calendar: to be set when State settles . Every student will have a Chromebook. (only 28 students don't have home internet.) Schedules will need to be adjusted to provide social distancing, so not all students will be at S. Park every day. Buffum St. kids can all go every day.

New student census product allows problems that students have to be reported straight through to appropriate management for help.

7. Committee Reports:

A) Academic: No report

B) Finance: K. Burhans visited and reported that the budget for 2020-2021 is in balance. Motion: Joe E. Second: Glenda Motion to Set up dissolution account \$75,000 made by Karl and second by Barb passed unanimously. BOT passed unanimously Resolution to sign mortgage commitment for \$2,150,000, fixed rate at closing. Motion made by: Barb , seconded Glenda carried unanimously. Also passed unanimously by same sponsors: Second Covid contingency is 2% to 5%/pupil.

8. Old Business: none

9. New Business: Motion made by T. O'Brien, seconded by Karl T. to Name Library for Angelo Connorozzo in new school passed unanimously. BOT to be advised of details.

10. Next Board meeting will be July 16, 2020,

11. Adjournment: Motion to adjourn was made at 6:35PM by Karl and seconded by Glenda. Carried unanimously.

Respectfully submitted by J. Eicheldinger 7/16/20

Board Minutes: Maritime Charter School

July 16, 2020

Present: T. O'Brien, K. Terryberry, J. Eicheldinger, B. Tompkins, G. Crawley, B. Bunny, Dr. Jetter

Excused: S. Iraci

Absent: D. Johnson,

Others present: D. Comerford, C. Oldenburg, W. Vasquez, B. Morrison,

Topics and Discussion

1. **Call to order:** 5:15pm. Via Zoom

2. **Review/Acceptance of Minutes:** Minutes from April were accepted in July 16, 2020. Minutes of 6-18-20 were not approved because members did not get a copy that they could open. Will be attended to at the August meeting.

3. **Invitation for Public Comment: NONE**

4. **Faculty Report:** No report.

5. **Parent Report:** No report

6. **Administration Report:** Commandant: her report is below.

Graduation - 100% of the students in the building graduated!

Cohort graduation rate: 92.5% 3 drop outs 1 student will graduate next year, 1 of our current graduates was in her fifth year.

100% of 8th graders moved up! All but 5 are expected to come to Maritime. The others went to Health Sciences, Buffalo Academy, City Honors, South Park and Sweet Home.

Move - going well. We are out of Genesee and into South Park. Our custodial staff has done an excellent job!

PPP Loan - We applied for a Payroll Protection Loan which was granted for almost a million dollars. The amount was based on payroll. It is a 2 year interest free loan and may be used for payroll, mortgage or utilities. The amount not used after 10 months may be converted to a five year loan at 1% interest rate. The loan is through Evans Bank. Thank you to all board members for facilitating a very quick process.

September School Reopening - this is a fluid plan and is our best information today based on state and federal guidelines. They indicate that if a community is in Phase 4 with less than a 5% infection rate schools may open as long as students and teachers wear masks and practice social distancing. Erie County is currently at a 1% infection rate. **Middle School** - business as usual. Staggered opening the week of Sept. 1st.

September 8 all students report.

Masks will be worn. They must be worn on busses and in school.

Temperatures will be taken upon entrance. Anyone above 99.9 will be sent home. Students required to quarantine due to exposure or traveling from a state with travel restrictions will be required to stay home.

Sanitation stations will be in each classroom.

Breakfast will be served in the 5th and 6th grade classrooms, 7th grade will be in the library and 8th grade will be in the cafeteria. We will move from one lunch to 3 to maintain social distance.

The building will be deep cleaned daily.

High School - hybrid schedule will be implemented. Each class will come separately the week of September 1st. Sept. 8th and 10th Grades 9 and 10 will report.

Sept. 9th and 11th Grades 11 and 12 will report. All Mondays first semester will be reserved for support and enrichment classes and be on an asynchronous schedule. Students will be engaged in synchronous remote instruction on the days they are not physically in the building. All Health and Safety measures described above will also take place at the high school.

Current Enrollment:

5th Grade - 9 6th Grade - 9 7th Grade - 21 8th Grade - 51 Total - 90
9th Grade - 87 10th Grade - 96 11th Grade - 108 12th Grade - 78 Total - 369

Total Enrollment - 459 Budgeted - 488

Room for growth - Middle School 12 students in 5th and 6th. **7th very low, down 24 students!**

High School has room for up to 120 students at each grade level.

Move - going well. We are out of Genesee and into South Park. Our custodial staff has done an excellent job!

PPP Loan - We applied for a Payroll Protection Loan which was granted for almost a million dollars. The amount was based on payroll. It is a 2 year interest free loan and may be used for payroll, mortgage or utilities. The amount not used after 10 months may be converted to a five year loan at 1% interest rate. The loan is through Evans Bank. Thank you to all board members for facilitating a very quick process.

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Monday features an asynchronous schedule: Classes are not 100% scheduled. Leaves flexibility for other activities, as explained above.

Our task as a charter is to be innovative. —We will provide a schedule 5 days a week or no days a week on campus, depending on the students' needs.

Current Enrollment:

5th Grade - 9 6th Grade - 9 7th Grade - 21 8th Grade - 51 Total - 90
9th Grade - 87 10th Grade - 96 11th Grade - 108 12th Grade - 78 Total - 369

Total Enrollment - 459 Budgeted - 488

Room for growth - Middle School 12 students in 5th and 6th. **7th very low, down 24 students!**

High School has room for up to 120 students at each grade level.

FALL Sports: delayed; no tournament play for the fall

Don't know today if SED will fund remote learning.

Maritime copies of Freedom of Information Act laws were presented by Sam Iraci. Barb T. made motion to accept the Maritime Freedom of Info, seconded by Sam I. Motion passed unanimously.

7. Committee Reports:

A) Academic: No report

B) Finance: No report until 9/30/20 report is available.

8. Old Business: T. Giles, having completed successfully his term a BOT member and Treasurer resigned from the board. J. Eicheldinger will replace him as Treasurer of the BOT. Bernard Bunny replaced J. Eicheldinger as Secretary of the BOT.

9. New Business: Motion was made by Barbara T. and seconded by Karl T, passed unanimously, to create Founder's Hall: Picture of Founders of school gathered in one place. Design and other considerations will be solidified in early fall.

10. Next Board meeting will be August 20, 2020,

11. Adjournment: Motion to adjourn was made at 6:15PM by Glenda and seconded by Sam . Carried unanimously.

Respectfully submitted by J. Eicheldinger 7/16/20

Board Minutes: Maritime Charter School - August 20, 2020

Present: T. O'Brien, K. Terryberry, J. Eicheldinger, B. Tompkins, G. Crawley, B. Bunny, S. Iraci, Dr. Jetter

Others present: D. Comerford, C. Oldenburg, W. Vasquez, J. Mellot

Topics and Discussion

1. Call to order: 5:17pm. Via Zoom

2. Review/Acceptance of Minutes: Minutes from July 16, 2020 were accepted. Minutes of June 18, 2020 were accepted. Motion to accept Joe Eicheldinger. Seconded Glenda Crawley. Unanimous vote.

Announcement made: Two board positions are open. Bruce Morrison and Demaris Johnson resigned effective immediately.

3. Invitation for Public Comment: NONE

4. Faculty Report: No report.

5. Parent Report: Questions are coming in about transportation for the upcoming year. Also, are we going full remote? (See Administration Report)

6. Administration Report: Commandant:

Attendance plan-

- Middle School/5-8/ Traditional 5 days/week on-site classes (7 full remote learning)
- High School/9-12/ Hybrid 2 days/week on-site classes; balance remote learning (22 full remote learning)

Transportation-

- NY State requirement is that school systems are required to provide transportation for all charter schools. With some discussion, the suburban schools will comply.
- Buffalo City Schools are renegeing. Our intent is to, for the near term, provide our own transport (est cost to WNYMCS is \$3,000.00 per month). BPS could stall through legal action and the legal expenses would be extraordinary.

Student Information

- Boot Camp- 116 New Students, 39 Middle School, 77 High School (97 attending)
- Student Population 2020/2021
 - Middle School: 5th-9 (+1 expected), 6th-10, 7th-25, 8th-52 / Total 95(+1 expected)
 - High School: 9th-92, 10th-86, 11th-106, 12th-85 / Total 369
 - Grand Total: 464 (+1 expected); 29 Fully Remote Learning

Finances: Stronger than earlier in the year as money has started to arrive.

South Park School-Susan Gibbons tour

- Painted and cleaned; very warm atmosphere
- Kitchen to be open for business- Mid September
- Elevator to be operational- Mid October
- Loan approved, to be signed August 24 or 25

Morale

- Kudos to Heather Fleming for her IT Support regarding covid19 Chromebook security response and Data implementation of new school-84 Chromebooks/ 50 Hotspot Capable Security system identifies key words and blocks unacceptable websites.- Dr. Jetter
- HS Teachers in at work and excited for the challenge of the academic year- Commandant Oldenburg/Dr. Jetter
- MS Teachers solid, Math teachers printed up their own workbooks to supplement remote learning- LCol Mellot
- Teachers concerned about their own personal families and how to alleviate stress

Student uniforms for 2020

- HS- one day service dress/one day PT uniform
- MS- PT gear will be supplied by WNYMCS at no charge to student

Parking at South Park Campus

Rite Aid Parking Lot is being used for free. There is a possibility that it will be available for purchase. Talks have been ongoing relative to WNYMCS purchase of the lot. A motion was requested to continue the talks.

B. Bunny moved to continue the talks without commitment. Barb Tomkins Seconded the motion. Unanimous approval.

Title I Grant requests (2) to be submitted week of 8/24- Dr. Jetter

- E-Book initiative
- E.L.L. Support

Financial:

- No Report- Joe Eicheldinger will schedule a meeting with Kirsitz Accountants for review and report to the Board

Old Business:

- None pending

New Business:

- Dedication of School on South Park Avenue scheduled for September 17, 2020 at 4 pm. Dignitaries to attend:
 - Scott Bieler- CEO West Herr Inc
 - Byron Brown-Mayor of Buffalo
 - Catherine Collins-Board of Regents
 - Chris Scanlon-South District, City of Buffalo Councilman
- Next Board Meeting- September 17th 2020. 5:15pm

Motion to close- Glenda Crawley, Seconded- Sam Iraci, and Unanimous vote to approve

Meeting Closed 6:38 pm

Respectfully Submitted
Bernard M. Bunny
WNYMCS Executive Secretary

Board Minutes: Maritime Charter School – September 17, 2020

Present: T. O'Brien, J. Eicheldinger, B. Tompkins, G. Crawley, B. Bunny, S. Iraci, Dr. Jetter

Excused: K. Terryberry

Others present: D. Comerford, C. Oldenburg, W. Vasquez, J. Mellot, R. Oaks (Teacher Rep)

Topics and Discussion

1. Call to order: 5:03pm.

2. Review/Acceptance of Minutes: Minutes from August 20, 2020

Motion to accept: Barbara Tompkins. Seconded Glenda Crawley. Unanimous vote.

Announcement made: Two board positions are open. Bruce Morrison and Demaris Johnson resigned effective immediately.

3. Invitation for Public Comment: NONE

4. Commandant's Comments:

- New facilities have very positive impact on WNYMCS
Mortgage \$130-135K/Year vs \$800K/Year on Genesee (old rent \$66K per month- Combined Buffum/So. Park less than \$20K per month)
- Elevator cost \$380K; To be installed in November 2020
- Both Buffum and So. Park are excellent platforms for COVID19 response-plenty of room for social distancing.
- Infrastructures of both schools have hybrid capability
- Cadet Addison has commitment from Div I athletics, multiple sports
- Finances have been very difficult with COVID19 pandemic
- Kudos to Teaching/Staff for creativity and effort in dealing with COVID19 challenges
- Technology programs are excellent/ Substantially ahead of other schools
- Teacher/Staff morale good, but anxiety and pressure from pandemic are telling
- Bruce Morrison Retirement- current COVID19 conditions make any ceremony problematic. Will plan a suitable award for a less risky time.

5. Faculty Report: No report.

6. Parent Report: No Report.

- Re-Opening plan is online.
- Currently, 78 students in remote learning. Transportation is an issue. KenTon has issued bus passes.

7. Administration Report: Commandant:

- College Course Participation
ECC Writing- 14 Students
Daemen Composition- 12 Students
SUCAB Writing- 20 Students
- Dr. Jetter Attendance at NY Education Policy Fellowship- 18 States Participating
 - Gettysburg Guides/Army War College (Carlisle, PA) Topics:
 - How to respond in times of crisis -Education/Military
 - Reinvent School, Leadership, Fellowship
 - First Monday-“COVID19 Rethink of Education”
- Dr. Jetter is appointed liaison between WNYMCS and SUCAB (Buffalo State)
- Student Population 2020/2021
 - Middle School: 5th-10, 6th-9, 7th-24, 8th-49 / Total 92
 - High School: 9th-96, 10th-78, 11th-106, 12th-854/ Total 364
 - Grand Total Student Population: 456 Actual/ 470 Budgeted

- Recruiting- W. Vasquez
 - Billboard Advertising- High cost
 - Social Media plan more effective/less costly
- Lunch Program (Free/Reduced cost)- 74% WNYMCS Students participating
 - Vending Machine Sales drop due to COVID19 pandemic

8. Finance Report:

- No Formal Report
- Review of Kirsits Balance Sheet Dated 7/31/2020
- Review of all contracts planned
 - Example-Kirsits Contract cost from \$9-12K per month.
- Rite Aid will share snow plow costs with WNYMCS
- Yellow bussing is operational so the cost of transportation is reduced

9. Academic Report:

- No Formal Report

10. Old Business: NONE

11. New Business:

- Application for new board members
 - Penny Payne- Will attend October Board Meeting
- Addendum to Cadet Handbook
 - Chromebook usage accountability
 - Use of Headphones
 - Motion to accept amendment to Cadet Handbook as written
 - Bernie Bunny
 - Seconded Barb Tompkins
 - Unanimous Acceptance

12. Adjournment 6:39pm

- Motion to Adjourn- Glenda Crawley
- Seconded- Barb Tompkins
- Unanimous acceptance

Respectfully Submitted
Bernard M. Bunny
WNYMCS Executive Secretary

Board Minutes: Maritime Charter School – October 15, 2020

Present: B. Tompkins, J. Eicheldinger, G. Crawley, B. Bunny, S.Iraci, Dr. Jetter, K. Terraberry

Others present: C. Oldenburg, W. Vasquez, J. Mellot, R.Ochs(Teacher Rep), K.Burhans, P. Payne, N. Zoeb

Topics and Discussion

1. Call to order: 5:09pm.

2. Review/Acceptance of Minutes: Minutes from September 17, 2020

Motion to accept: Joe Eicheldinger, Seconded Sam Iraci. Unanimous vote.

3. Invitation for Public Comment: Nasir Zoeb

Cadet Zoeb reviewed his behavior. He has been attending Baker Hall Academy Pathways Program(Online). He cited behavior improvement from losing position in Maritime.

Motion to approve expulsion of Cadet Nasir Zoeb made by Joe Eicheldinger; Seconded-Karl Terraberry; Unanimous Approval

4. Penny Payne

Introduction to the Board

5. Kirsits Presentation- Karen Burhans/ Angel Beidner

Audit of Maritime financial books performed by R.A. Mercer on 6/30/2020. Results: Clean Report. No Change

Balance Sheet: Cash position reduced as expected due to construction project on South Park Avenue location.

Plan is to Zero Out the \$500K Line of Credit this year.

Delays in funding serious (Various school Districts position weakened due to Covid Pandemic financial impact)

Accounts Payable at \$500K+ due to construction purchases

(Audit under separate cover) Motion to accept audit Joe Eicheldinger; Seconded- Bernie Bunny

Financial Statements- Unfavorable variances due to smaller student population (458 students). Enrollment drives financial position at \$13K per student. Generally, financial picture looks good.

6. Commandant’s Comments:

- Tim O’Brien Covid Prognosis worrisome per Barb O’Brien and Tina Grady
- “Nautical” Newsletter to be shared with Board
- Student Population

<u>Middle School</u>	High School
5 th - 10 Students	9 th – 103 Students
6 th - 9 “	10 th -79 “
7 th - 25 “	11 th -106 “
8 th - 43 “	12 th -84 “
Tot- 92 Students	Tot-372 Students
Grand Total 464 Students	

- Chrome Books
Cost + Insurance \$9101.76
100 on order
- January Graduations- 10 Cadets Ceremony on February 11, 2021
- Technology is an issue
Heather is interviewing for a position at Ken-Ton Schools
Backfill Plan
MVP Network Consulting (typ. Customers-Immediate Care, Paladino)

7. Academic Situation

ARBs Closed

Identify Failure of Hybrid/Remote Program

- 37 of 84 Seniors on ARB (44.0%)
- 67 of 106 Juniors on ARB (63.21%)
- 51 of 79 Sophomores on ARB (64.59%)
- 71 of 101 Freshmen on ARB (70.35%)

226 of 370 Failing High School (61.8%) / Results are similar for Middle School

Progress reports are being sent to parents in unmarked envelope

Some remote learners are being brought in for hybrid learning upon parent/student request (40 per week)

Working Papers are being pulled during school hours

Extra Instruction- Will Vasquez, Jon Mellot, John Anderson-E.L.L.

At Risk Students { Hybrid Students- 40 per week
{ Special Ed/ E.L.L.- 50 per week

Medical

1 Middle School parent POS COVID

1 high School cadet Strep/POS COVID- Already out of quarantine

ERIE COUNTY HEALTH DEPT GIVES ADVICE

(1 student out of 50 w/Covid POS test- Whole Class goes remote)

Personnel:

Mrs. McDonald

Geometry/Trigonometry- 1st Semester

Calculus- 2nd Semester

Dr. Jetter

Attending NY Education Policy Fellowship- Army War College

Tactical Leadership

Strategic Leadership

Leadership in Strenuous Times

8. Faculty Report- Rob Oakes

COVID Concerns among Staff/Parents

Vows to never give up on ARB/ Home School problem

9. Parent Report- No Formal Report

10. Finance Report – Covered in Kirsits Presentation

11. Academic Report- Sam Iraci covered in “7. Academic Situation”

12. Old Business

Contracts Review- All Contracts in Place (i.e. Kirsits billing \$12K per month)
Must review scope of work / invoices

Students returning to school
Generally, Transportation is OK but selective problems. Remote Cadets are often remote because of transportation problems
Buffalo is good about Bus Passes

13. New Business

Early Graduation- February 11, 2021
February Board Meeting that day

14. Motion to Adjourn 7:02PM made by Karl Terraberry; Seconded by Joe Eicheldinger

Respectfully Submitted,

Bernard M. Bunny

WNYMCS Executive Secretary

11/15/2020
(Rev-11/23/2020)

Board Minutes: Maritime Charter School – December 17, 2020

Present: B. Tompkins, J. Eicheldinger, B. Bunny, S.Iraci, K. Terryberry, P. Payne
Others present: C. Oldenburg, Dr. Jetter, J. Melot, R.Oakes(Teacher Rep), K.Burhans,
Excused: G. Crawley, W. Vasquez

Topics and Discussion

1. Call to order: 5:18pm.

2. Review/Acceptance of Minutes: Minutes from November 17, 2020

Motion to accept: Joe Eicheldinger. Seconded, Karl Terryberry, Unanimous vote.

3. Invitation for Public Comment: None

4. Financial Discussion and dissemination of Kirsitz Financial Statements of Nov 30,2020- K. Burhans (under separate cover)

Net loss to date. Normal front end loading of expense and rear loading of revenue- Favorable to Budget

Enrollment Actual 468; Budget 478. Impact at \$13K per student has serious , not devastating, impact.

Cafeteria revenue vs expenses. Both are down

Cost of normal maintenance is slightly down.

IT services are slightly over budget due to setup of new school.

All-in-All, the financials look good.

IRS AUDIT- RA Murcer (Under separate cover) Some Changes to #990 Form

P1: New Address and Summary

P2: Mission Statement

P3/P4: Checklists

P5: Tax Compliance

P6: Governance

P7: List of Board Members

Cash and Student census down but not devastating

Question: Possible negative impact of long term drop in enrollment. Mitigation requires management of support like Cares Act Funding, management of resources like Chrome Books (B/O status due to high order rates worldwide and Chinese manufacturing supply chain.)

Remote Learning Challenge:

Some Cadets log-in at 8am and skip class

Second Semester Start:

Jan 4, 2021- WNYMCS opens for 5th, 6th, 7th, and 8th Grades (Full-time, Mon-Fri)

Jan 5, 2021- WNYMCS opens for Juniors and Seniors (Hybrid Learning)

Jan 6th, 2021- WNYMCS opens for Freshman and Sophomores (Hybrid Learning)

Motion to Accept Financial Report: B.Bunny, Seconded; Joe Eicheldinger, Unanimous Approval.

5. Commandant’s Comments:

- BRIG MENTOR PROGRAM DISCUSSION
Brandon Crawford/Diamond King Williams: BRIG time becoming a positive learning experience rather than passing time.

- Student Population

<u>Middle School</u>	High School
5 th - 10 Students	9 th – 103 Students
6 th - 9 “	10 th -80 “
7 th - 28 “	11 th -108 “
8 th - 47 “	12 th -84 “
Tot- 94 Students	Tot-375 Students
Grand Total 469 Students	

- Joint WNYMCS and Buffalo and Erie Cty Naval and Servicemember's Park Meeting to develop history program, Encampments, Work Opportunities.
- Permission has been granted to test for Wuhan Covid19 in-house.
- The WNYMCS Vault has been accepted for test storage.
- Penny Payne Boardmember package in progress- No approval yet.
- Like all public schools, the impact of remote learning is great
 - Middle School Failure rate is 60%
 - High School Failure rate is 76%
 - URGENT NEED FOR STUDENTS TO RETURN TO CLASS
 - Concerns are with cadets with straight "0"
 - Concerns with cadets M.I.A.
- Jon Melot received 18 month mobilization orders reports 1/6/2021
- Dr. Jetter in Blue Ribbon School of Excellence study- 18 month program to focus on academics of Middle School. Tanya will assist.
- Construction Project-Dave Comerford
 - Elevator done by end December
 - Drywall/General construction is last of the installation items
 - ON BUDGET!
- Social Emotional Counseling
 - Contests for cadets
 - Holiday Cards for Staff
 - Identify Troubled Students
 - Damian Goodman, Brand Croft, Jeremy Breeden- Team effort/student support
- English as a Second Language (ESL) is very challenging
- Computers:
 - Everyone who needs one gets one. If Cadet's home has computer they use that.
 - Heather has used creativity to resolve data challenge-Excellent job. 3 computers broken and repaired.
- Faculty raised money for needy families.
 - Teachers helping students with one-on-one support
 - Buffalo State Students to help WNYMCS faculty
- No January Examinations will be held
- VIRTUAL OPEN HOUSE scheduled
 - Cadets in Uniform-Best advertisement around town
- MARITIME DRAW RAFFLE-Move to suspend 2021 Raffle: BM Bunny; Seconded Karl Terryberry, Unanimous approval
- Motion to add Dave Comerford to WNYMCS Board: Joe Eicheldinger; Seconded, Karl Terryberry. Unanimous approval

6. Faculty Report: Rob Oakes- No Report

7. Parent Report: Karl Terryberry

- Attrition similar to colleges- alternative learning paths to education in future
- Morale down, general malaise
- Regents Exams Cancelled

8. Financial Report: Joe Eicheldinger

- See Kirsits remarks above and formal report under separate cover)
- Budget in good shape considering challenges of pandemic

9. Academic Report: Sam Iraci

- (See Commandant's report)

10. Old Business:

- Video highlighting WNYMCS/Cadets
 - Disparate groups
 - Skills
 - Alumni

11. New Business: NONE

14. Motion to adjourn

- Made by Karl Terryberry at 6:48pm; Seconded, Joe Eicheldinger; Unanimous approval.

Respectfully submitted,
Bernard M. Bunny
Executive Secretary

Board Minutes: Maritime Charter School – November 19, 2020

Present: B. Tompkins, J. Eicheldinger, G. Crawley, B. Bunny, S.Iraci, Dr. Jetter, K. Terryberry
Others present: C. Oldenburg, W. Vasquez, J. Melot, R.Oaks(Teacher Rep), K.Burhans, P. Payne

Topics and Discussion

1. Call to order: 5:22pm.

2. Review/Acceptance of Minutes: Minutes from October 15, 2020

Motion to accept with modifications of draft: Karl Terryberry, Seconded Sam Glenda. Unanimous vote.

3. Invitation for Public Comment: None

4. Discussion on addition of Penny Payne to serve as board member

Motion to add Ms. Payne to WNYMCS Board of Directors: Glenda Crawley; Second: Bernie Bunny; Unanimous Approval

5. Kirsits Presentation- Karen Burhans/ Angel Beidner

A \$1000.00 Donation is being made in honor of Board President Tim O’Brien, R.I.P.Audit of Maritime financial books performed by (Financial Report under separate cover)

-New construction winding down

-NYS Aid down 2.5%

-Budgeted for 478 students, 458 actuals at start of school year. Current Cadet Population-467. Shortfall primarily due to problems created by COVID19 pandemic.

-Financial numbers generally good. Front end loading of expenses and delay of financial aid and reimbursement by suburban districts puts WNYMCS in the red at the start of the year, black by mid-year.

6. Commandant’s Comments:

- BRIG MENTOR PROGRAM DISCUSSION
Brandon Crawford/Diamond King Williams: BRIG time becoming a positive learning experience rather than passing time.
- Student Population

<u>Middle School</u>	High School
5 th - 10 Students	9 th – 103 Students
6 th - 9 “	10 th -80 “
7 th - 28 “	11 th -108 “
8 th - 45 “	12 th -84 “
Tot- 92 Students	Tot-375 Students
Grand Total 464 Students	
- New elevator is ahead of schedule- expected in place before Christmas break.
- Hybrid Learning protocol is improving with months of experience behind us.
 - Computers being lent out
 - Insurance necessary on Chromebooks
- Chrome Books- Lead time is 3-6 months for new orders
 - Heather has found a repair shop that is providing acceptable turn-around at a reasonable cost.
- Senior Seminar Held- Virtual Format
 - Admissions Counseling provided
 - FAFSA Specialists explain the fine points of the financial system
 - College Applications discussed
- Thanksgiving Turkeys are being donated to the staff, as well as, Farnam Soup Kitchen
- Cadets have very positive opinion of new school facilities.
- Academic Shortfalls being addressed- 70% of Cadets in failing status
 - 50% on Academic Review Board (failing in 1 class; lower than 70% on 2 or more classes)

- Teachers are performing a 4 Day week
 - Working hard with creativity
 - Much of the effort is on personal time
- Social/emotional counseling is taking place
 - Tanya- North towns
 - Will and Commandant- South towns
 - Robin providing outreach to total population
 - Buffalo School system feeding all students
- Chromebook Insurance- Will/Heather spearheading
 - Warranty includes “mysterious disappearance”
 - Cost of Chromebook Insurance: \$12,620
 - Motion to approve expenditure for insurance program: Bernie Bunny; Seconded-Glenda Crawley; Unanimous approval.

7. Administration: Dr. Jetter

- Teachers have made an excellent transition from hybrid to virtual as situation changed
- Scholarship donations being made in name of Tim O’Brien
- Dave Comerford to be offered WNYMCS Board Membership

8. Faculty Report: Rob Oats

- Concern over teacher stress
 - Long work hours
 - Feelings of failure
- Mrs. Kramer highlights the difficulty of performing Cadet community service hours

9. Parent Report: Karl Terryberry

- Parent Teacher Conference held virtually
 - How to keep failure at bay
 - Spreadsheet provided to identify focus areas

10. Financial Report: Joe Eicheldinger

- See Kirsits remarks above and formal report under separate cover)
- Budget in good shape considering challenges of pandemic

11. Academic Report: Sam Iraci

- (See Commandant’s report)

12. Old Business:

- Contracts review progressing

13. New Business:

- LT Marjefka COVID19 testing
- Open House planned for February 6, 2021- Virtual Format
 - Music
 - Videography
 - Writing

14. Motion to adjourn

- Made by Joe Eicheldinger at 6:55 pm; Seconded, Glenda Crawley; Unanimous approval.

Respectfully submitted,
Bernard M. Bunny
Executive Secretary

Board Minutes: Maritime Charter School – January 21, 2021

Present: B. Tompkins, J. Eicheldinger, B. Bunny, S.Iraci, K. Terryberry, P. Payne, G. Crawley
Others present: C. Oldenburg, W. Vasquez, Dr. Jetter, R.Oakes(Teacher Rep), K.Burhans, D.Comerford

Topics and Discussion

1. Call to order: 5:15 pm.

2. Review/Acceptance of Minutes: Minutes from December 17, 2020

Motion to accept: Sam Iraci; Seconded- Joe Eicheldinger. Unanimous vote.

3. Invitation for Public Comment: None

4. Financial Discussion and dissemination of Kirsitz Financial Statements of Nov 30,2020- K. Burhans (under separate cover)

Net loss to date. Normal front end loading of expense and rear loading of revenue- Favorable to Budget

Enrollment Actual 468; Budget 478. Impact at \$13K per student has serious, not devastating, impact.

Cafeteria revenue vs expenses. Both are down -Favorable to Budget

Cost of normal salaries and maintenance is slightly down.

IT services are slightly over budget due to setup of new school.

Grant Revenue is up versus Budget

Maritime March Scholarship has over \$2.5K in donations to offset the suspended raffle

All-in-All, the financials look good.

Unexpected Revenue:

CARES Act

CSP-Repurpose funds from startup schools to existing

PPP additional funding – Must have reduction in revenue of 25% due to Wuhan Virus year over year 2019/2020 to qualify

Threat of cuts in funding 2021/2022- anticipate harder on Charter Schools (Funds reduction will be “aligned with Buffalo Public Schools”)

Construction Project:

Elevator Completion expected End-January

Recommend painting over break to dissipate the fumes

Expect \$15-20 K in overage to Budget-Unforeseen expenses

5. Commandant’s Comments:

Safety Excellent- All quarantines (few) caused externally, not at WNYMCS

20% Testing worked well- Very Organized

Grades are down / Worry over Wuhan Virus

Small group learning/ Teacher supports one-on-one tutoring

Cadets who return to 4 days/week show excellent improvement

N.Y.S 2020 graduation rate 94%-WNYMCS is higher than N.Y.S.; Regents results better than N.Y.S.; Dropout rate lower than N.Y.S.

- Student Population

Middle School

5th- 11 Students

6th- 9 “

7th- 28 “

8th- 46 “

Tot- 94 Students

Grand Total 468 Students

High School

9th – 102 Students

10th-81 “

11th -107 “

12th -84 “

Tot-374 Students

Applications for Students- Promising

WNYMCS will not be joining the other charter schools for online applications.

Dr. Jetter- Middle School Program Study

Review of 42 processes last week, 60 this week
Plan is to align teacher effort to the N.Y.S. Test Curricula.

Guidance Dept Support

Wellness Wednesday- focus on maintaining and improving morale among Teachers and Students
Time off for Wuhan Virus Stress Relief- Need to develop additional Substitute Teachers
Senior Portfolios-Cadets very positive about working on program
Early Graduates- 8 Cadets will receive diplomas February 11th. Board encouraged to attend. Graduation at 5:00pm, Board Mtg at 5:30pm

Virtual Open House- Cadets developing Video Presentation

Academics:

75% of Cadets failing 2 or more classes.
Grades close on 1/28 Expect better results. (40% ARB)
Buffalo Public Schools return to classes in February.
ELL Seniors in trouble
Computer order very delayed- Current estimate of delivery is August 2021

6. Faculty Report: Rob Oakes

Student Portfolio Program- Digital being spearheaded by Tiffany Rogers on Mondays
Early graduates make portfolio challenging
Video of Cadet Targeted Future- College/ Employment prospects- Mrs. Forte assisting
GOOGLE Classroom helps organize cadets
Technology Issues-Cadets understand social media better than anything. Perilously week on business applications like MS Word/MS Excel/MS PowerPoint/etc.
Dr. Jetter provides a technology guide
Plan is to seek out a dedicated technology teacher
Teacher Morale challenge- Team effort, watch each other for support needs. Work through problems.

7. Parent Report: Karl Terryberry

- Concern over future lawsuits over effects on interscholastic sports
- Contact sports commence in March
 - Football questionable
 - Basketball out
- Attrition similar to colleges- alternative learning paths to education in future
- Morale down, general malaise
- Regents Exams Cancelled

8. Financial Report: Joe Eicheldinger

- See Kirsits remarks above and formal report under separate cover)
- Budget in good shape considering challenges of pandemic

9. Academic Report: Sam Iraci

- (See Commandant's report)
- Academic meeting scheduled with Commandant

10. Old Business: NONE

Friday, January 22, 2021

11. New Business:

Board Meeting rescheduled to February 11th following Early Graduation at 5:00 pm in Auditorium
Each Graduating Cadet will speak

14. Motion to adjourn

- Made by Joe Eicheldinger at 6:15pm; Seconded, Dave Comerford; Unanimous approval.

Respectfully submitted,
Bernard M. Bunny
Executive Secretary

Board Minutes: Maritime Charter School – February 11, 2021

Present: B. Tompkins, J. Eicheldinger, B. Bunny, S.Iraci, K. Terryberry, P. Payne, G. Crawley, D.Comerford

Others present: C. Oldenburg, W. Vasquez, Dr. Jetter, R.Oakes(Teacher Rep), K.Burhans

Topics and Discussion

1. Call to order: 5:37 pm.

2. Review/Acceptance of Minutes: Minutes from January 21, 2021

Motion to accept: K.Terryberry; Seconded- G.Crawley. Unanimous Approval.

3. Invitation for Public Comment: None

4. Financial Discussion and dissemination of Kirsitz Financial Statements of Nov 30,2020- K. Burhans (under separate cover)

Net loss to date. Normal front end loading of expense and rear loading of revenue- Favorable to Budget

Enrollment Actual 468; Budget 474. Impact at \$13K per student has serious , not devastating, impact.

Cafeteria revenue vs expenses. Both are down -Favorable to Budget

Cost of normal salaries and maintenance is slightly down.

IT services are slightly over budget due to setup of new school.

Grant Revenue is up versus Budget;

All-in-All, the financials look good.

Unexpected Revenue:

CARES Act

CSP-Repurpose funds from startup schools to existing

Board Resolutions- Banking info revisions (Remove D.Comerford- New Board Member)

Bank Signature Cards (C.Oldenberg, W.Vasquez, B.Tompkins, J.Eicheldinger)

Credit Card (C.Oldenberg, W.Vasquez, A.Deaville,L.Meyer)

Motion to Update/Alter Signatures and Credit Cards- G.Crawley; Seconded-B.Bunny; Unanimous Approval.

Construction Project:

Elevator Completed, awaiting City Inspection

5. Commandant's Comments- C. Oldenberg:

Safety Excellent- All quarantines (few) caused externally, not at WNYMCS

20% Testing worked well- Very Organized

Grades are down / Worry over Wuhan Virus

Small group learning/ Teacher support one-on-one tutoring

Cadets who return to 4 days/week show excellent improvement

At-Risk Students return to on-site learning.

H.S. accommodates 200 cadets daily

M.S. 69 of 92 attending on-site learning

ASVAB Test/Recruitment

All Juniors and some Seniors participating

CSP Grant- Dr. Jetter and Karen proposal successful in getting 100% of available funds

Sports: Section VI authorizes Intramural and Interscholastic sports

Basketball- Immediate opening

Football- March

Spring Sports- Later, TBD

Middle School- SUC at Buffalo (Buffalo State) to provide Mentors

Small Group Study- Target to Testing Regimin

Partnership with Coast Guard

Offsite Personnel Inspections scheduled for Feb 25th.

N.Y.S 2020 graduation rate 94%-WNYMCS is higher than N.Y.S.; Regents results better than N.Y.S. ; Dropout rate lower than N.Y.S.

HS: Honor/Merit/High Honor Roll- 100 Cadets

ARB-206 Cadets

MS: Honor/Merit/High Honor Roll- 36 Cadets

ARB-55 Cadets

One-on-One Parent Meetings

Applications for Students- Promising

New Applications: 5th-2; 6th-5;7th-7;8th-4;9th-52;10th-8

- Student Population

Middle School

5th- 11 Students

6th- 9 “

7th- 28 “

8th- 44 “

Tot- 92 Students

Grand Total 468 Students

High School

9th – 99 Students

10th-82 “

11th -105 “

12th -85 “

Tot-371 Students

WNYMCS will not be joining the other charter schools for online applications.

Water Station purchase is recommended- Quotation Request to be developed

Cadet Excellence: Addison Copland- Awarded Full Scholarship to Notre Dame

6. Faculty Report: Rob Oakes

Professional Development Meeting- Monday February 8th

Very Positive

Improves interaction with other teachers

Excellent presentation by Dr. Jetter

Kudos to Mrs. Forte- Creatively using photography vs. Paint and Sketch for projects

7. Parent Report: Karl Terryberry- No Report

8. Financial Report: Joe Eicheldinger

See Kirsits remarks above and formal report under separate cover)

Budget in good shape considering challenges of pandemic

9. Academic Report: Sam Iraci-No Report

(See Commandant's report)

Academig meeting scheduled with Commandant for 23rd February

10. Old Business:

Joe/Karen to meet on Budget Process

11. New Business:

Recruitment-

Advertising/Billboard- Unsure of effectiveness

Plan

Develop Mailer

Enlist Cadet Parents to spread word

Tie Facebook and WNYMCS Website- use "link" to track

Alumni Outreach

Spread awareness of Middle School space availability for 5th and 6th grade

Re-establish Recruiting Ribbon

Alumni Picnic focused on recruitment

Radio Spot Develop

2021 Graduation- Similar to 2019/2020 ceremony

March Meeting- 3/18/2021

14. Motion to adjourn

- Made by G.Crawley at 6:30pm; Seconded, B.Bunny; Unanimous approval.

Respectfully submitted,
Bernard M. Bunny
Executive Secretary

WNYMCS BOARD MEETING								Barbara Tomkins	X	Sam Iraci	X	
			X	C.OLDENBERG	X	K.BURHANS		Glenda Crawley	EA	Penny Pace	X	
DATE:	18-Mar-21		X	W.VASQUEZ				Karl Terryberry	X	Dave Comerford	X	
START TIME:	5:15PM		X	R.JETTER				Joe Eicheldinger	X	Bernie Bunny	X	
			X	R.OAKES				BOARD MOTIONS				
1	MINUTES: REVIEWED PRIOR TO MEETING/ MOTION TO ACCEPT						MOTION			SECOND		
							Joe Eicheldinger			Dave Comerford		
2	PUBLIC COMMENT: NONE THIS PERIOD											
3	FINANCIALS-KIRSITZ COMMENTS: KAREN BURHANS											
	*POSITIVE VS BUDGET											
	*PPP loan to be forgiven (\$132K likely this school year)											
	*Special Ed reimbursement (Approved intercepts being honored)											
4	COMMANDANT'S REVIEW/COMMENTS: CATHERINE OLDENBERG						MIDDLE SCHOOL			HIGH SCHOOL		
	*Everyone who wants to attend in-school can attend. (7)MS Cadets Full Remote. (91)HS Cadets Full Remote						GRADE	POP	ARB %	GRADE	POP	ARB %
	*Students/Teachers compliant with CDC/NYS Wuhan Virus Rules and guidelines						5	11	36	9	98	49
	*Budget Planning (Need Bus replacement-3 buses currently running)/MTA(Maritime Teachers Assn to receive 2% salary increase)						6	9	44	10	82	51
	*Data security review to be conducted by Heather. (Ransomware)						7	28	39	11	105	47
	*Maritime Blood Drive held at Southgate Plaza						8	45	48	12	76	28
	*Ms. Kelly Sullivan (Granddaughter of youngest Sullivan Brother) spoke to 20 MS Cadets today						STOT	93		STOT	361	
	*Dr. Jeter 3 Phase plan. #1-Staff to understand MS program. #2-Staff to understand Test Prep Plan #3-Teacher Collaboration and share successes (Under Separate Cover)						TOTAL CADET POPULATION: 454 (NOTE:EARLY GRADUATES)					
	*Middle School assessment (Living Env/Earth Sci/Common Core Alg)						MOTION			SECOND		
	*Water Fountain Proposal. Provide 8 Fountains (6 HS/2 MS) Motion to accept proposal						Dave Comerford			Karl Terryberry		
	*Elevator down to punchlist items. Need heater for the hydraulic systems											
	*Local recruiters donated water bottles for Cadets											
	*NROTC Inspection had 5 Outstanding Marks											
6	PARENT'S REPORT: KARL TERRYBERRY											
	Overall morale low. Parents worried											
7	FACULTY REPORT: ROB OAKES											
	*Cadets and Teachers appreciate the return to in-school learning. Results demonstrate improvement.											
	*Teacher Creativity											
	Dina McRay- MS Sledding event to encourage physical activity											
	Ms. Bean- Guacamoli Prep with instructions in Spanish											
	Mr. Smith Embryonic Development experiment-egg in water (both in-school and remote)											
8	ACADEMIC REPORT: SAM IRACI											
	DR. JETTER IMPROVEMENT PLAN (UNDER SEPARATE COVER)											
9	FINANCIAL REPORT: JOE EICELDINGER											
	KIRSITZ REPORT (UNDER SEPARATE COVER)											
10	OLD BUSINESS: NONE											
11	NEW BUSINESS:											
	Name of Gymnasium to be in memory of Tim O'Brien, past Board President						Dave Comerford			Joe Eicheldinger		
12	ADJOURNMENT: 6:28PM						Joe Echeldinger			Bernie Bunny		
13	ATTACHMENTS (ELECTRONIC)											
	SOCIAL MEDIA CAMPAIGN(MARKETING 1-16;JOB POSTING FLYER;MARKETING DIRECTIONS)-DR.JETTER											
	MIDDLE SCHOOL IMPROVEMENT PLAN-DR.JETTER											
	FINANCIAL REPORT-KIRSITZ											

WNYMCS BOARD MEETING								Barbara Tomkins	X	Sam Iraci	X		
			X	C.OLDENBERG	X	K.BURHANS		Glenda Crawley	X	Penny Pace	X		
DATE:		22-Apr-21	X	W.VASQUEZ	X	H.FLEMING		Karl Terryberry	X	Dave Comerford	X		
START TIME:		5:18PM	X	R.JETTER				Joe Eicheldinger	X	Bernie Bunny	X		
			X	R.OAKES									
BOARD MOTIONS													
								MOTION		SECOND		VOTE	
1	MINUTES: REVIEWED PRIOR TO MEETING/ ACCEPTANCE							ACCEPT/D.COMERFORD		B.TOMKINS		UNANIMOUS	
2	PUBLIC COMMENT: NONE												
3	FINANCIALS-KIRSITZ COMMENTS: KAREN BURHANS												
	*CONSTRUCTION FINISHED- CONSTRUCTION LOAN CONVERTS TO MORTGAGE. CERT OF OCCUPANCY ISSUED												
4	COMMANDANT'S REVIEW/COMMENTS: CATHERINE OLDENBERG							MIDDLE SCHOOL			HIGH SCHOOL		
	*ALL EMPLOYEE INDIVIDUAL MTGS-VERY POSITIVE MORALE.							GRADE	POP	ARB %	GRADE	POP	ARB %
	*COVID HASGIVEN OPPORTUNITY TO LEARN/USE TECHNOLOGY SKILLS							5	11	UNK	9	98	UNK
	*FOOTBALL TEAM 3-1 RECORD.							6	9	UNK	10	79	UNK
	*FIELD TRIPS SCHEDULED:BOWLING;DARIEN LAKES(SR.TRIP FOR HONOR/MERIT CADETS)							7	30	UNK	11	104	UNK
	*SENIOR PORTFOLIOS-9 CADETS NOT FINALIZED							8	45	UNK	12	75	20
	*ARB CADETS' PARENTS BEING CALLED; GRADES CORRELATED TO ATTENDANCE (POS PERFORMANCE=GOOD ATTEND)							STOT	95		STOT	356	
	*MILITARY BALL CANCELLED/ SENIOR FORMAL DINNER PLANNED							TOTAL CADET POPULATION:			451		
	*TWO GRADUATION CEREMONIES PLANNED (NOON;4PM)												
	*KEYNOTE SPEAKER TO BE WNYMCS GRADUATE FROM THE FIRST CLASS												
	*TEACHER RECRUITMENT VERY POSITIVE RESULTS/SEVERAL FORMER INTERNS FROM SUC AT BUFFALO												
	*STUDENT PROGRESS: 20% OF SENIORS ON ARB;SATURDAY REMEDIAL WORK/PREP FOR REGENTS EXAMS												
	*SUMMER SCHOOL PLANNED TO IMPROVE RESULTS												
	*COMMUNITY SERVICE STILL IMPORTANT-20 HOUR REQUIREMENT MAINTAINED/ALLOW CREATIVITY OF WORK												
	*SUSAN GIBBONS TO VISIT ON 25 MAY												
	*79 CADETS HAVE 85+ AVERAGE/NOMINATED FOR NATIONAL HONOR SOCIETY(22 REMOTE STUDENTS)												
6	PARENT'S REPORT: KARL TERRYBERRY												
	*PARENTS INTERESTED IN REMOTE LEARNING OPTIONS FOR 21/22 SCHOOL YEAR												
	*APPRECIATION FOR SENIOR PORTFOLIO PROCESS;OPPORTUNITY FOR CADET/TEACHER INTERACTION												
7	FACULTY REPORT: ROB OAKES												
	*TEACHERS HAPPY TO BE APPROACHING NORMALCY												
8	ACADEMIC REPORT: SAM IRACI												
	*ARB RATE IS IMPROVING												
9	FINANCIAL REPORT: JOE EICHELDINGER												
	*WORKING ON 21/22 BUDGET WITH KIRSITZ. DUE IN JUNE BOARD MEETING.												
	*NYS FUNDING GUIDANCE VAGUE ON RULES/REGS.												
	*AUDIT TO BE COMPLETE 30 JUNE												
	*NEW MORTGAGE TO APPROXIMATE \$130K ANNUALLY (SUBSTANTIALLY LESS THAN RENT ON GENESEE ST. FACILITY)												
	*AGREE TO LOCK MORTGAGE RATE TO ELIMINATE THREAT OF INFLATION.												
	*DESPITE COVID19 WNYMCS REMAINED FINANCIALLY SOUND. MISS ON CADET POP OFFSET BY REDUCED EXPENSES.												
10	OLD BUSINESS;												
	*WORKING ON BILLBOARD ADVERTIZING WITH LAMAR; ALSO ADVERTISING ON GLASS OF BUS-STOP SHELTERS												
	*WE EXPECT TO REVIEW PROPOSALS IN MAY BOARD MEETING												
11	NEW BUSINESS												
	*ENDPOINT SECURITY EXPLAINED BY H.FLEMING. SYNERGY TO PROVIDE PHONE SUPPORT;FIRSTLIGHT TO PROVIDE CROWDSTRIKE AND PATCHES AND UPDATES,ETC. - MOTION TO LIMIT DATA SECURITY EXPENSE TO \$50,000.00							B.BUNNY		G.CRAWLEY		UNANIMOUS	
	*T.P. WOODSIDE TO SUPPLY DATACLOSET COOLING.												
	*OPTION #2 RECOMMENDED FOR CALCULATOR PACKAGE. MOVED TO ACCEPT OPTION #2 DESPITE HIGHER COST												
12	ADJOURNMENT: 6:44PM							MOTION TO ADJOURN		J.EICHELDINGER		D.COMERFORD	
	NEXT MEETING: THURSDAY, 20 MAY 2021												
	RESPECTFULLY SUBMITTED: 14 MAY 2021												
	BERNARD M. BUNNY, EXECUTIVE SECRETARY, WNYMCS												

WNYMCS BOARD MEETING								Barbara Tompkins	X	Sam Iraci	ABS		
			X	C.OLDENBERG	ABS	KAREN BURHANS-KIRSITS	Glenda Crawley	X	Penny Pace	ABS			
DATE:		17-Jun-21	X	W.VASQUEZ	X	ANGEL BEITER-KIRSITS	Karl Terryberry	X	Dave Comerford	X			
START TIME:		5:20PM	X	R.JETTER			Joe Eicheldinger	X	Bernie Bunny	X			
			X	R.OAKES									
BOARD MOTIONS													
							MOTION			SECOND		VOTE	
1	MINUTES: REVIEWED PRIOR TO MEETING/ ACCEPTANCE: MOVE TO ACCEPT w/REVISION TO DATE OF MAY MTG						D.COMERFORD			G.CRAWLEY		UNANIMOUS	
2	PUBLIC COMMENT: NONE												
3	FINANCIALS-KIRSITZ COMMENTS: ANGEL BEITER- *FINANCIALS HEALTHY AND GETTING BETTER												
	*CONSTRUCTION FINISHED- CONSTRUCTION LOAN CONVERTS TO MORTGAGE@3.75% APR/ TO BE CLOSED 6/1/2021												
	*NEED NEW FLOOR MACHINE/MOVE TO ASSIGN FUNDS FOR PURCHASE NOT TO EXCEED \$7500.00												
4	COMMANDANT'S REVIEW/COMMENTS: CATHERINE OLDENBERG						MIDDLE SCHOOL			HIGH SCHOOL			
	*R.JETTER-GRANT #2 PROCESS/FED/NYS/CTY EMERGENCY FUNDS AVAILABLE \$717K-DEADLINE MET/ITEMS PLANNED-SUMMER SCHOOL, LEARNING CTR,MAST TEAM(MARITIME ACADEMIC SERVICE TEAM), TEACHER COMPUTER USE SKILLS UPGRADE, DATA SERVER UPGRADE, RECHARGEABLE CALCULATOR INVESTMENT,DVD PLAYERS FOR CHROMEBOOKS, HEADPHONES						GRADE	POP	ARB %	GRADE	POP	ARB %	
	*STAFF CERTIFICATION ON YOUTH MENTAL HEALTH FIRST AID-8/26/2021						5	6	UNK	9	83	37	
	*INSTRUCTIONAL STRATEGIES FOR CADETS-ENHANCE CRITICAL THINKING						6	19	UNK	10	102	58	
	*FACILITY EXPANSION PLAN-NEW GYMNASIUM TO CAPTURE TOURNAMENT RENTAL-SIMILAR TO ORIGINAL GYM PLAN ESTIMATED \$3M GYM+WEIGHT ROOM						7	24	UNK	11	82	57	
	*GRANT #3(1.8M)-PURCHASE 26 NEW 8000BTU A/C UNITS FROM ORVILLE'S/PURCH B/U GENERATOR						8	41	UNK	12	103	48	
	*ELEVATOR+BOILERS INSPECTED, MS-EXCELLENT, HS-DEFICIENCY FAULTY DOOR(EST REPAIR \$3.4K),ELEVATOR PROBLEM-						STOT	90	UNK	STOT	370	48	
	*GRADUATION TO BE HELD ON 6/25 IN TWO SESSIONS 11AM/4PM						TOTAL CADET POPULATION: 460						
	*EXAMS TO BE HELD-EARTH SCIENCE, ENGLISH, COMM CORE ALGEBRA/NOT TAKING EASY OUT OFFERED BY NYS ED												
	*GRADUATION RATE USUALLY 90+%, MORE LIKELY 84%- HIGHER THAN PUBLIC SCHOOLS/6 SENIORS IN SUMMER SCHOOL												
	*DEDICATION SIGN FOR TIM O'BRIEN												
	*TEACHER POPULATION: 15YR TEACHERS (9), 10YR TEACHERS (3), 5YR TEACHERS (16)												
	*BOARD ELECTIONS(B.TOMPkins-PRES; S.IRACI-V.PRES; J.EICHELdINGER-TREAS;B.BUNNY-EXEC SEC;P.PACE-MBR;N.DIAZ-MBR PARENT REP)/ MOTION TO ACCEPT						D.COMERFORD			G.CRAWLEY		UNANIMOUS	
	*												
	*												
6	PARENT'S REPORT: KARL TERRYBERRY (RETIROING,TO BE REPL BY N.DIAZ)												
	*BASEBALL ENDS 6/16 COACHES NOLAN AND MORALES MADE IT FUN DESPITE WUHAN VIRUS												
	*PARENT CONCERNS OVER TEACHER TURNOVER												
7	FACULTY REPORT: ROB OAKES												
	*TURNOVER OF TALENTED TEACHERS												
	*LETTER READ FROM TEACHER FRANK V.												
8	ACADEMIC REPORT: SAM IRACI												
	*NO ADDITIONAL REPORT												
9	FINANCIAL REPORT: JOE EICHELdINGER (UNDER SEPARATE COVER)												
	BAL SHT CASH SLIGHTLY OFF; CURRENT RATIO LOW (1:1) NEEDS TO BE (2:1)-WILL BE RESOLVED WHEN CONSTRUCTION LOAN CONVERTS TO MORTGAGE.						J.EICHELdINGER			B.BUNNY		UNANIMOUS	
	*PPP LOAN HAS BEEN FORGIVEN												
	*AUDIT TO BE COMPLETE 30 JUNE												
	*INCOME STMT: \$1.8M SURPLUS- PPP=\$922K												
	*GRANTS ERIE CTY COVID (3-ESSER GRANTS) #1-\$157K, #2-\$716K, #3-\$1.6M												
	*DESPITE COVID19 WNYMCS REMAINED FINANCIALLY SOUND. MISS ON CADET POP OFFSET BY REDUCED EXPENSES.												
	*21/22 NYS RATE PER CADET \$13,308.00 VS \$13200.00 IN 20/21 (0.82% INCREASE)												
10	OLD BUSINESS;												
	*NONE												
11	NEW BUSINESS												
	*D.COMERFORD/J.EICHELdINGER SUGGEST PLANNING FOR DORMS FOR HOMELESS CADETS												
12	ADJOURNMENT: 6:50PM						MOTION TO ADJOURN			J.EICHELdINGER		K.TERRYBERRY	UNANIMOUS
	NEXT MEETING: THURSDAY, 15 JULY 2021												
	RESPECTFULLY SUBMITTED: 11 JUL 2021												
	BERNARD M. BUNNY, EXECUTIVE SECRETARY, WNYMCS												

WNYMCS BOARD MEETING								Barbara Tompkins	X	Sam Iraci	X		
			X	C.OLDENBERG	X	K.BURHANS		Glenda Crawley	X	Penny Pace	ABS		
DATE:		17-June-21	X	W.VASQUEZ				Karl Terryberry	X	Dave Comerford	X		
START TIME:		5:16PM	X	R.JETTER				Joe Eicheldinger	X	Bernie Bunny	X		
			X	R.OAKES									
BOARD MOTIONS													
								MOTION		SECOND	VOTE		
1	MINUTES: REVIEWED PRIOR TO MEETING/ ACCEPTANCE: MOVE TO ACCEPT							Joe Eicheldinger		Sam Iraci		UNANIMOUS	
2	PUBLIC COMMENT: NONE												
3	FINANCIALS-KIRSITZ COMMENTS: KAREN BURHANS												
	*CONSTRUCTION FINISHED- CONSTRUCTION LOAN CONVERTS TO MORTGAGE@3.75% APR/ TO BE CLOSED 6/1/2021												
4	COMMANDANT'S REVIEW/COMMENTS: CATHERINE OLDENBERG							MIDDLE SCHOOL			HIGH SCHOOL		
	*JNROTC EVALUATOR CDR MILLER RATES WNYMCS UNIT OF DISTINCTION w/HONORS							GRADE	POP	ARB %	GRADE	POP	ARB %
	*77% OF STAFF FULLY VACCINATED. MINIMAL CADETS VACCINATED							5	11	UNK	9	98	37
	*PARENT REP TO CHANGE 21/22-DESIRE A MS PARENT TO ALLOW MAXIMUM TIME IN POSITION.							6	9	UNK	10	79	58
	*SUGGESTED USES FOR EMERGENCY FUNDS:LAPTOPS, SUMMER SCHOOL, VIDEO BOARDS,BUS REPL, CAMPUS EXTENSION. POSSIBLE RESIDENTIAL PROGRAM TO HELP AT-RISK/HOMELESS STUDENTS;MENTORING PROGRAM.THERE ARE CURRENTLY 33 HOMELESS CADETS. BRANDON CRAWFORD HAS DEVELOPED A TREMENDOUS MENTORING PROGRAM.							7	30	UNK	11	104	57
	*FOOTBALL TEAM DIVISION CHAMPS,BASEBALL-8 GAME SEASON, FORMAL DINNER CANCELLED-DISAPPOINTED OVER MILITARY BALL CANCELLATION. SENIOR TRIP TO DARIEN LAKES							8	45	UNK	12	75	48
	*LARGEST CLASS OF NATIONAL HONOR SOCIETY IN WNYMCS HISTORY							STOT	95	UNK	STOT	356	48
	*EXCELLENT LANDSCAPING BY CUSTODIAL STAFF.							TOTAL CADET POPULATION:			451		
	*CADET OBSERVED HELPING A WHEELCHAIR BOUND MAN.												
	*DR. JETTER'S BOOK A BEST SELLER												
	*HONORS/SCHOLARSHIPS TO CADET TERRYBERRY, CADET OO, CADET ELLIS												
	*GRADUATION 25JUNE2021: ONE AT NOON; ONE AT 4:00PM												
6	PARENT'S REPORT: KARL TERRYBERRY												
	*MRS. GAGLIONE REQUESTS MASK MANDATE LIFTED-C.OLDENBERG CITES LAW REQUIRING MASKS FOR ALLWNYMCS												
7	FACULTY REPORT: ROB OAKES												
	*TEACHERS HAPPY FOR BONUS PAYMENTS. LOCAL COMMUNITY AFFIRMS POSITIVE EFFECT OF WNYMCS TO FACULTY												
	*LATE START FOR 20/21 IN-PERSON LEARNING HAS DELAYED AND EXAGGERATED BEHAVIOR ISSUES AND ABSENTEEISM.												
8	ACADEMIC REPORT: SAM IRACI												
	*ARB RATE IS IMPROVING												
	*100% WNYMCS CADETS BEING ASSESSED. CITY OF BUFFALO WILL ASSESS 84%ONLY. BUFFALO EXAMS DON'T COUNT -												
9	FINANCIAL REPORT: JOE EICHELDINGER												
	*PRELIMINARY 21/22 BUDGET REVIEWED. DUE IN JUNE BOARD MEETING. MOVE TO APPROVE BUDGET AS-IS WITH ANY REVISIONS/CHANGES TO BE AUTHORIZED IN JUNE BOARD MTG. CONSERVATIVE BUDGET PLAN DOES NOT INCLUDE EMERGENCY FUNDING .IF AVAILABLE THESE FUNDS WILL ENHANCE OUR POSITION AND HELP REPAIR EDUCATIONAL / DISCIPLINARY / ATTENDANCE EFFECTS OF WUHAN VIRUS. THE FUNDS ARE FOR NON-REPETITIVE RESOURCES.21/22 BUDGET PLANNED SURPLUS OF \$236K MOSTLY DUE TO LOWER COST FACILITY							J.EICHELDINGER		B.BUNNY		UNANIMOUS	
	*NYS/ FEDERAL FUNDING GUIDANCE VAGUE ON RULES/REGS.(AMERICAN RESCUE PLAN/ESSER FUNDING)												
	*AUDIT TO BE COMPLETE 30 JUNE												
	*21/22 BUDGETED CADET POPULATION (HS 367;MS 103;TOT=470)												
	*21/22 CURRENT ENROLLMENT (MS:5TH/2;6TH/15;7TH/18;8TH/39-HS :9TH/77;10TH/100;11TH/82;12TH/103)												
	*DESPITE COVID19 WNYMCS REMAINED FINANCIALLY SOUND. MISS ON CADET POP OFFSET BY REDUCED EXPENSES.												
	*21/22 NYS RATE PER CADET \$13,308.00 VS \$13200.00 IN 20/21 (0.82% INCREASE)												
10	OLD BUSINESS;												
	*NONE												
11	NEW BUSINESS												
	*ADP OFFERS A PROGRAM TO TRACK AND RECORD PERSONAL AND SICK TIME-COST \$4029.00:MOTION TO ACCEPT							B.BUNNY		G.CRAWLEY		UNANIMOUS	
	*3% SALARY RAISE FOR COMMANDANT OLDDENBERG:MOTION TO ACCEPT							B.TOMPKINS		D.COMERFORD		UNANIMOUS	
	*JUNE 17TH IS AN IN-PERSON BOARD MEETING												
	*NYSZD ZOOM MEETING 5/25 3:15PM												
12	ADJOURNMENT: 7:00PM							MOTION TO ADJOURN			J.EICHELDINGER	G.CRAWLEY	UNANIMOUS
	NEXT MEETING: THURSDAY, 20 MAY 2021												
	RESPECTFULLY SUBMITTED: 21 MAY 2021												
	BERNARD M. BUNNY, EXECUTIVE SECRETARY, WNYMCS												

WESTERN NEW YORK MARITIME CHARTER SCHOOL
FINANCIAL STATEMENTS
JUNE 30, 2021

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
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JUNE 30, 2021 AND 2020**

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Raymond A. Mercer, CPA 1931-1983

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Western New York Maritime Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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

Other Matters

Other 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*, is presented for purposes of



additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of Western New York Maritime Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Western New York Maritime Charter School's internal control over financial reporting and compliance.

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

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

West Seneca, New York
October 22, 2021

FINANCIAL STATEMENTS

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WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 1,617,917	531,011
Grants and Other Receivables	1,136,554	582,700
Prepaid Expenses	39,480	89,396
Fixed Assets		
Construction in Progress	-	1,088,277
Property and Equipment, net	5,004,102	3,282,511
Total Assets	7,798,053	5,573,895
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Line of Credit	499,558	500,000
Accounts Payable	163,253	531,085
Lease Payable-Current Portion	12,184	12,724
Term Note-Current Portion	1,008,611	97,500
Accrued Expenses	794,878	778,236
Deferred Revenues	1,795	3,561
Long Term liabilities:		
Lease Payable-Long Term Portion	2,194	14,748
Term Note-Long Term Portion	1,467,838	1,590,444
Total Liabilities	3,950,311	3,528,298
Net Assets:		
Without Donor Restrictions	3,845,735	2,042,857
With Donor Restrictions	2,007	2,740
Total Net Assets	3,847,742	2,045,597
Total Liabilities and Net Assets	\$ 7,798,053	5,573,895

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Public School District:			
Revenue - Resident Student Enrollment	\$ 5,908,783	-	5,908,783
- Special Education	782,573	-	782,573
Federal and State Grants	853,476	-	853,476
Contributions	11,440	-	11,440
Fundraising	2,825	-	2,825
Food Service	178,107	-	178,107
PPP Loan - Forgiven	932,262	-	932,262
Other Income	74,986	-	74,986
Net Assets Released from Restrictions	733	(733)	-
Total Revenue, Gains and Other Support	8,745,185	(733)	8,744,452
Expenses			
Program Expenses:			
Regular Education	4,369,887	-	4,369,887
Special Education	635,947	-	635,947
Other Program	823,996	-	823,996
Supporting Services:			
Management and General	1,112,477	-	1,112,477
Total Expenses:	6,942,307	-	6,942,307
Change in Net Assets	1,802,878	(733)	1,802,145
Net Assets - Beginning	2,042,857	2,740	2,045,597
Net Assets - Ending	\$ 3,845,735	2,007	3,847,742

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Public School District:			
Revenue - Resident Student Enrollment	\$ 5,704,108	-	5,704,108
- Special Education	755,321	-	755,321
Federal and State Grants	382,764	-	382,764
Fundraising	3,750	-	3,750
Food Service	235,730	-	235,730
Other Income	80,480	-	80,480
Net Assets Released from Restrictions	6,422	(6,422)	-
Total Revenue, Gains and Other Support	7,168,575	(6,422)	7,162,153
Expenses			
Program Expenses:			
Regular Education	4,452,984	-	4,452,984
Special Education	788,850	-	788,850
Other Program	664,649	-	664,649
Supporting Services:			
Management and General	1,271,846	-	1,271,846
Total Expenses:	7,178,329	-	7,178,329
Change in Net Assets Before Other Expenses	(9,754)	(6,422)	(16,176)
Loss due to abandonment	-	-	-
Change in Net Assets	(9,754)	(6,422)	(16,176)
Net Assets - Beginning	2,052,611	9,162	2,061,773
Net Assets - Ending	\$ 2,042,857	2,740	2,045,597

See accompanying notes.

WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services				Supporting Services	
	Regular Education	Special Education	Other Program	Management & General	Total	
Salaries						
Administrative Staff	11 \$ -	-	-	459,466	459,466	459,466
Instructional	46 2,655,339	-	-	-	-	2,655,339
SPED	10 -	453,060	-	-	-	453,060
Non-instructional	14 -	-	566,637	-	-	566,637
Total Salaries	81 2,655,339	453,060	566,637	459,466	4,134,502	4,134,502
Payroll Taxes and Benefits	589,046	100,513	125,733	101,797	917,089	917,089
Pension	200,832	34,269	42,868	34,707	312,676	312,676
Instructional Consultants	13,763	-	-	-	13,763	13,763
Instructional Materials	7,511	-	-	-	7,511	7,511
Classroom Supplies	13,352	-	-	-	13,352	13,352
Technology	119,581	-	-	-	119,581	119,581
Uniforms	31,690	-	-	-	31,690	31,690
Athletic Department	14,736	-	-	-	14,736	14,736
Awards and Scholarships	1,500	-	-	-	1,500	1,500
Student Activities	20,483	-	-	-	20,483	20,483
Transportation	23,630	-	-	-	23,630	23,630
Food Service	-	-	67,089	-	67,089	67,089
Student Testing and Assessment	24,125	-	-	-	24,125	24,125
Staff Development	1,818	-	-	-	1,818	1,818
Consultants	-	-	-	12,251	12,251	12,251
Recruitment & Advertising	36,723	-	-	-	36,723	36,723
Dues and Memberships	3,704	-	-	-	3,704	3,704
Occupancy	48,332	6,444	3,222	6,444	64,442	64,442
Utilities	69,834	9,311	4,656	9,311	93,112	93,112
Maintenance Expense	-	-	-	141,627	141,627	141,627
Insurance	73,008	9,734	4,867	9,734	97,343	97,343
Telephone	47,027	6,270	3,135	6,270	62,702	62,702
Office Supplies and Expense	-	-	203	10,098	10,098	10,098
Postage	3,042	406	-	406	4,057	4,057
Printing	15,651	2,087	1,043	2,087	20,868	20,868
Professional Fees	-	-	-	135,319	135,319	135,319
Miscellaneous	-	-	-	15,356	15,356	15,356
Depreciation	355,160	13,853	4,543	75,536	449,092	449,092
Amortization Expense	-	-	-	4,213	4,213	4,213
Interest expense	-	-	-	70,282	70,282	70,282
Loss due to Disposal of Assets	-	-	-	17,573	17,573	17,573
Total	\$ 4,369,887	635,947	823,996	1,112,477	6,942,307	6,942,307

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services			Supporting Services	
	Regular Education	Special Education	Other Program	Management & General	Total
Salaries					
Administrative Staff	12 \$ -	-	-	559,936	559,936
Instructional	60 2,436,011	523,943	-	-	2,959,954
Non-instructional	7 -	-	364,225	-	364,225
Total Salaries	79 2,436,011	523,943	364,225	559,936	3,884,115
Payroll Taxes and Benefits	498,697	107,261	74,582	114,576	795,116
Pension	169,612	36,481	25,366	38,969	270,428
Instructional Consultants	12,636	-	-	-	12,636
Instructional Materials	3,254	-	-	-	3,254
Classroom Supplies	13,280	-	-	-	13,280
Technology	51,224	-	-	-	51,224
Uniforms	36,194	-	-	-	36,194
Athletic Department	15,590	-	-	-	15,590
Awards and Scholarships	7,449	-	-	-	7,449
Student Activities	28,684	-	-	-	28,684
Transportation	15,449	-	-	-	15,449
Food Service	-	-	125,266	-	125,266
Student Testing and Assessment	21,039	-	-	-	21,039
Staff Development	12,899	-	-	-	12,899
Consultants	-	-	-	12,751	12,751
Recruitment & Advertising	33,549	-	-	-	33,549
Dues and Memberships	3,291	-	-	-	3,291
Occupancy	578,808	77,174	38,587	77,174	771,743
Property Taxes	-	-	-	575	575
Utilities	107,061	14,274	7,139	14,275	142,749
Maintenance Expense	-	-	-	133,695	133,695
Insurance	83,854	11,181	5,590	11,181	111,806
Telephone	50,991	6,799	3,399	6,799	67,988
Office Supplies and Expense	-	-	-	14,991	14,991
Postage	2,123	283	142	283	2,831
Printing	15,345	2,046	1,023	2,046	20,460
Outside Services	620	83	41	83	827
Professional Fees	-	-	-	131,160	131,160
Miscellaneous	-	-	-	12,466	12,466
Depreciation	255,324	9,325	19,289	65,165	349,103
Amortization Expense	-	-	-	4,213	4,213
Interest expense	-	-	-	71,508	71,508
Total	\$ 4,452,984	788,850	664,649	1,271,846	7,178,329

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Receipts from School Districts	\$ 6,691,356	6,459,429
Grant Receipts	299,622	(51,792)
PPP Loan Proceeds - Forgiven	932,262	-
Contributions	11,440	-
Cafeteria Revenues	178,107	235,730
Miscellaneous Sources	77,811	84,230
Payments to Employees for Services and Benefits	(5,364,267)	(4,949,659)
Payments to Vendors and Suppliers	(339,498)	(2,411,925)
Net cash flows provided by (used in) operating activities	<u>2,486,833</u>	<u>(633,987)</u>
Cash Flows Provided by/(Used by) Investing Activities		
Purchase of Property and Equipment	(2,188,256)	(98,046)
Loss on Disposition of Property and Equipment	17,573	-
Net cash from (used in) investing activities	<u>(2,170,683)</u>	<u>(98,046)</u>
Cash Flows from Financing Activities		
Line of credit	(442)	-
Repayment of lease payable	(13,094)	(12,364)
Proceeds from term note	911,111	-
Closing Costs Paid on Issuance of New Term Note	(29,319)	-
Repayment of term note	(97,500)	(97,500)
Net Cash provided by/(used by) financing activities	<u>770,756</u>	<u>(109,864)</u>
Net Increase/Decrease in Cash and Cash Equivalents	1,086,906	(841,897)
Cash and Cash Equivalents - Beginning of Year	<u>531,011</u>	<u>1,372,908</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,617,917</u>	<u>531,011</u>
Reconciliation of change in net assets to net cash used by operating activities:		
Change in net assets before other expenses	\$ 1,802,145	(16,176)
Adjustments to reconcile change in net assets to net cash used by operating		
Depreciation and Amortization	453,305	353,316
(Increase)/Decrease in Construction in Progress	1,088,277	(1,086,265)
(Increase)/Decrease in receivables	(553,854)	(434,556)
(Increase)/Decrease in prepaid expense and deposits	49,916	24,622
Increase/(Decrease) in accounts payable and accrued expenses	(352,956)	525,072
Net Cash used by operating activities	<u>\$ 2,486,833</u>	<u>(633,987)</u>
Supplemental disclosures:		
Cash paid for interest:	\$ 70,282	71,923

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Note 1. Summary of Significant Accounting Policies

Organization and Description of Activities

On January 12, 2004, the Board of Regents of the University of the State of New York granted a five-year provisional charter to the Western New York Maritime Charter School (the School) to operate as an education corporation under New York law. The Board of Regents has approved the School's renewal applications four times. The most recent renewal was approved on March 3, 2020 and is applicable through June 30, 2025.

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

Western New York Maritime Charter School was granted permission by New York State Board of Regents to expand the School to include a middle school. Beginning with fiscal year ended June 30, 2017, the School added grade 7. Grade 8 was added during fiscal year ending June 30, 2018.

Western New York Maritime Charter School is governed by a nine-member, uncompensated Board of Directors and had 450 students in grades seven through twelve for both the years ending June 30, 2021 and 2020.

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

Accrual Basis

The financial statements have been prepared on the accrual basis of accounting. Net assets are reported based on the presence of donor-imposed restrictions as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net assets with donor restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when a stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

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

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

Property, Equipment and Leasehold Improvements

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

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

Income Taxes

The School is a 501 (c) (3) organization exempt from taxation under Section 501 (a) of the Internal Revenue Code. The School believes it has taken no uncertain tax positions.

Support and Revenue

The School receives NYS per pupil aid which is passed through the district in which the student resides. Most of the students reside in the Buffalo Public School District. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2021 and June 30, 2020, the per pupil rate was \$13,200 and \$13,494, respectively for Buffalo Public School District.

Contributions and grants are reported at fair value at the date the contribution/grant is made. A contribution or grant that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Gifts of goods and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used, in which case they are recorded as net assets with donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including useful lives of long-lived assets.

Cost Allocation

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

Classification of Net Assets

The School's net assets and activities that increase or decrease net assets are classified as net assets without donor restrictions or as net assets with donor restrictions.

Note 2. Liquidity and Availability

The School has \$2,752,464 of financial assets available within one year of the Statement of Financial Position date. The grants receivables are subject to purpose and time restrictions, but will be collected within one year. Financial assets available for general expenditure, that is, without donor restrictions or other restrictions limiting their use, within one year of the Statement of Financial Position date, are comprised of the following:

Cash	\$	1,617,917
Grants and Other Receivables		1,136,554
Less: restricted by donors with purpose restrictions		(2,007)
Total Available for General Expenditures	\$	<u>2,752,464</u>

Note 3. Fair Value of Financial Instruments

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

Note 4. Property and Equipment

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Leasehold and Land Improvements	\$ 3,571,341	524,933
Building	1,572,871	3,305,613
Office Equipment	435,288	435,286
Instructional and Other Equipment	1,809,521	1,504,319
	7,389,021	5,770,151
Less Accumulated Depreciation	(2,384,919)	(2,487,640)
Property and Equipment, Net	<u>5,004,102</u>	<u>3,282,511</u>
Construction In Progress	-	1,088,277
Total	<u>\$ 5,004,102</u>	<u>4,370,788</u>

Depreciation expense was \$449,092 and \$349,103 in 2021 and 2020 respectively.

Note 5. Accrued Liabilities

Accrued liabilities were as follows:

	<u>2021</u>	<u>2020</u>
Accrued Payroll	\$ 419,869	384,395
Accrued NYS TRS-Employer	320,994	279,093
Accrued NYS TRS-Employee	54,015	114,748
Total	<u>\$ 794,878</u>	<u>778,236</u>

Note 6. Federal and State Grants

The School has received grants which are subject to audit by agencies of the state and federal government. Such audits may result in disallowances and a request for a return of funds. The School believes that disallowances, if any, will not be material. Total grants and other receivables for June 30, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Title I Grant	\$ 60,014	92,177
Title II Grant	9,061	4,265
Title III Grant	-	558
Title IV Grant	7,392	5,300
CARES Act - ESSER	145,116	-
CSP - COVID	49,950	-
CRRSA Act - ESSER	124,820	-
ARPA Act - ERRER	1,973	-
Due from New York State	642,000	321,000
Due From Other School District	96,228	159,400
	<u>\$ 1,136,554</u>	<u>582,700</u>

Note 7. Line of Credit

The School has a \$500,000 line of credit with a local bank with interest payable at 1.5% above the bank's prime rate. This is a demand note and substantially all of the School's assets secure the loan. The interest rate was 2.275% at June 30, 2021 and 2.275% at June 30, 2020. The balance outstanding was \$499,558 at June 30, 2021 and \$500,000 at June 30, 2020.

Note 8. Capital Lease Obligation

The School was obligated under two non-cancellable capital leases for various equipment at June 30, 2021 and 2020. The assets carried capitalizable cost totaling \$62,942 and \$62,942 less accumulated depreciation in the amount of \$62,515 and \$60,807 for a net book values of \$427 and \$2,135 at June 30, 2021 and 2020 respectively. Future minimum lease payments due under these two leases at June 30, 2021 are as follows:

Year Ending:	6/30/2022	\$	12,808
	6/30/2023		<u>2,014</u>
			14,822
Less: Amount representing interest			<u>(444)</u>
Present value of minimum capital lease payments			14,378
Less: Current portion			<u>(12,184)</u>
			<u>\$ 2,194</u>

The total long-term portion of the lease obligation due as of June 30, 2021 and 2020 were \$2,194 and \$14,748 respectively.

Note 9. Term Notes

The School is obligated under a 20-year promissory note for the property located at 102 Buffum Street, Buffalo, NY 14210. The School paid \$39,087 and \$67,524 in interest during the years ended June 30, 2021 and 2020 respectively. The outstanding balance on this note was \$1,565,338 and \$1,687,944 at June 30, 2021 and 2020 respectively. The School pledged all buildings, equipment, furnishings and improvements as security on the note. Interest is at 3.85% for 20 years. There were \$21,064 of closing costs on the loan. The monthly payment is \$8,125 principal plus interest. Future maturities are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
6/30/2022	\$ 97,500	59,904
6/30/2023	97,500	56,150
6/30/2024	97,500	52,396
6/30/2025	97,500	48,642
6/30/2026	97,500	44,889
2027-2031	487,500	168,137
2032-2036	487,500	74,293
2037-2038	102,838	3,988
	<u>\$ 1,565,338</u>	<u>508,399</u>

Note 10. Short-Term Financing

The School obtained short-term financing via a construction note for construction improvements made to the building during the year ended June 30, 2021. The construction note bears an interest rate of 2.80 percent. The School plans to convert this note to a long-term mortgage during the year ended June 30, 2022. The balance at June 30, 2021 was \$911,111 and is shown as a current liability on the balance sheet. The School paid \$19,521 of interest on this note through June 30, 2021.

Note 10. Net Assets with Donor Restrictions

At June 30, 2021 and 2020 the School's Net Assets with Donor Restriction were restricted for the following purposes:

	<u>2021</u>	<u>2020</u>
Scholarships	\$ 2,007	2,740
	<u>\$ 2,007</u>	<u>2,740</u>

Note 11. Operating Lease

The School had entered into a lease for its facilities effective April 1, 2005. The lease term was for a fifteen-year period expiring March 31, 2020. There were two five-year renewal options at escalating rent rates. The landlord had verbally agreed to continue this lease on a month-to-month basis through July, 2020. The final monthly payment on this lease of \$64,443 was made in July, 2020.

Note 12. Pension Plan

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

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

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

The charter school is required to contribute at an actuarially determined rate. The rates for the years ended June 30, 2021 and June 30, 2020 are 9.53% and 8.86%, respectively of the annual covered payroll. The required contributions for the current year and two preceding years were:

2021	\$	312,676
2020	\$	270,428
2019	\$	298,894

Note 13. Methods Used for the Allocation of Costs Among Program and Supporting Activities

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. These expenses, therefore, require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes and benefits, and pension expense which are allocated by function based on estimates of time and effort.

Note 14. Subsequent Events

Management has evaluated subsequent events through October 22, 2021, the date on which the financial statements were available to be issued.

Note 15. COVID-19 Pandemic

In January, 2020, the Secretary of the United States Department of Health and Human Services declared a public health emergency related to the global pandemic of the coronavirus (COVID-19). In an effort to fight the spread of this pandemic, business and state and local governments have implemented mandatory and voluntary closures of many governmental and private businesses. These closures may have a substantial negative effect on the revenue streams of local governments. The extent of the impact of COVID-19 on the School's financial performance will depend on further developments, such as the duration and spread of the outbreak, all of which cannot be predicted at this time.

Note 16. Payroll Protection Program Loan

In July, 2020, the School applied for and received a Payroll Protection Program loan in the amount of approximately \$932 thousand under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The School applied for, and was granted, forgiveness of this loan during the year in accordance with the application regulations.

Note 17. Contingency

In 2019, an audit by the Office of the New York State Comptroller found the District had provided incorrect special education rates for over a decade. As a result, there is a dispute with the rate used for aid that passes through the District to the School for special education services. In February 2020, the District informed the School of its intent to recoup approximately \$642,000 all of which approximately was recouped through June 30, 2021. This recoupment, in the amount of approximately \$642,000, has been recorded as a receivable at June 30, 2021 in the accompanying financial statements.

In April 2020, a court ruling determined that charter schools must first exhaust administrative remedies by submitting a State intercept form to the New York State Education Department Commissioner to recover monies withheld from the School. Consequently, the School has submitted a State intercept to the Commissioner and is following the administrative procedures to resolve the matter. No liability is recorded in these financial statements as management believes the School will be

successful in challenging the District's recoupment of funds through the State administrative procedure.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Grantor Number	Expenditures
U.S. Department of Education			
Passed through New York Education Department:			
Title I - Grants to Local Educational Agencies	84.010	0021-20-0863	\$ 1,392
Title I - Grants to Local Educational Agencies	84.010	0021-21-0863 *	194,625
Title II - Supporting Effective Instruction State Grants	84.367	0147-20-0863	1,695
Title II - Supporting Effective Instruction State Grants	84.367	0147-21-0863	27,183
Title III Grants - English Language Acquisitions Grants	84.365	0293-20-0863	2,000
Title IV - Student Support and Academic Enrichment Grants	84.424	0204-20-0863	6,975
Title IV - Student Support and Academic Enrichment Grants	84.424	0204-21-0863	15,036
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-0863 * #	181,395
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act	84.425R	5891-21-0863 #	124,820
COVID-19 Supplemental Payments	84.282	#	<u>49,950</u>
Total U.S. Department of Education			605,071
U.S. Department of Agriculture			
Passed through New York State Education Department:			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	45,117
National School Lunch Program	10.553	N/A	<u>120,720</u>
Total Child Nutrition Cluster			<u>165,837</u>
Total Expenditures of Federal Awards			<u>\$ 770,908</u>

* : Major program.
: CARES Act funding.

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Note 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 Western New York Maritime 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 typically does not allocate indirect costs to federal programs and as such, the 10% de minimis indirect cost rate permitted by the Uniform Guidance is not applicable.

COMPLIANCE AND INTERNAL CONTROL

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**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**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Western New York Maritime Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 22, 2021.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western New York Maritime Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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

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

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

West Seneca, New York
October 22, 2021



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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
 AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Western New York Maritime Charter School’s (the “School”) compliance with the types of compliance requirements described 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, 2021. The School’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the School’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School’s compliance.

Opinion on Each Major Federal Program

In our opinion, Western New York Maritime Charter 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, 2021.

Report on Internal Control over Compliance

Management of Western New York Maritime Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School’s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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

R.A. Mercer & Co., P.C.
West Seneca, New York

October 22, 2021

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of Auditors' Report Issued: Unmodified
Internal control over financial reporting:

- | | | | | |
|--|-------|-----|----------------------|----------------|
| 1. Material weakness(es) identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| 2. Significant deficiency(ies) identified? | _____ | Yes | _____ <u>X</u> _____ | None |
| 3. Noncompliance material to financial statements noted? | _____ | Yes | _____ <u>X</u> _____ | reported
No |

Federal Awards:

Internal Control over Major Programs:

- | | | | | |
|--|-------|-----|----------------------|------------------|
| 4. Material Weakness(es) identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| 5. Significant deficiency(ies) identified? | _____ | Yes | _____ <u>X</u> _____ | None
reported |

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

- | | | | | |
|---|-------|-----|----------------------|----|
| 6. Any audit findings disclosed that are required to be reported in accordance with § 2 CRF 200 (section .516(a)) (Uniform Guidance)? | _____ | Yes | _____ <u>X</u> _____ | No |
| 7. The Authority's major program audited were: | | | | |

Title I - Grants to Local Educational Agencies (CFDA No. 84.010)
Elementary and Secondary School Emergency Relief Fund (CFDA No. 84.425D)

- | | | | | |
|---|-------|-----|----------------------|----|
| 8. Dollar threshold used to distinguish between Type A and Type B Programs? | | | \$750,000 | |
| 9. Auditee qualified as low-risk auditee? | _____ | Yes | _____ <u>X</u> _____ | No |

Section II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

Section III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

WESTERN NEW YORK MARITIME CHARTER SCHOOL
FINANCIAL STATEMENTS
JUNE 30, 2021

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
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JUNE 30, 2021 AND 2020**

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Western New York Maritime Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020 and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

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

Other Matters

Other 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*, is presented for purposes of



additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of Western New York Maritime Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Western New York Maritime Charter School's internal control over financial reporting and compliance.

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

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

West Seneca, New York
October 22, 2021

FINANCIAL STATEMENTS

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WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2021 AND JUNE 30, 2020

	2021	2020
ASSETS		
Current Assets		
Cash	\$ 1,617,917	531,011
Grants and Other Receivables	1,136,554	582,700
Prepaid Expenses	39,480	89,396
Fixed Assets		
Construction in Progress	-	1,088,277
Property and Equipment, net	5,004,102	3,282,511
Total Assets	7,798,053	5,573,895
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Line of Credit	499,558	500,000
Accounts Payable	163,253	531,085
Lease Payable-Current Portion	12,184	12,724
Term Note-Current Portion	1,008,611	97,500
Accrued Expenses	794,878	778,236
Deferred Revenues	1,795	3,561
Long Term liabilities:		
Lease Payable-Long Term Portion	2,194	14,748
Term Note-Long Term Portion	1,467,838	1,590,444
Total Liabilities	3,950,311	3,528,298
Net Assets:		
Without Donor Restrictions	3,845,735	2,042,857
With Donor Restrictions	2,007	2,740
Total Net Assets	3,847,742	2,045,597
Total Liabilities and Net Assets	\$ 7,798,053	5,573,895

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Public School District:			
Revenue - Resident Student Enrollment	\$ 5,908,783	-	5,908,783
- Special Education	782,573	-	782,573
Federal and State Grants	853,476	-	853,476
Contributions	11,440	-	11,440
Fundraising	2,825	-	2,825
Food Service	178,107	-	178,107
PPP Loan - Forgiven	932,262	-	932,262
Other Income	74,986	-	74,986
Net Assets Released from Restrictions	733	(733)	-
Total Revenue, Gains and Other Support	8,745,185	(733)	8,744,452
Expenses			
Program Expenses:			
Regular Education	4,369,887	-	4,369,887
Special Education	635,947	-	635,947
Other Program	823,996	-	823,996
Supporting Services:			
Management and General	1,112,477	-	1,112,477
Total Expenses:	6,942,307	-	6,942,307
Change in Net Assets	1,802,878	(733)	1,802,145
Net Assets - Beginning	2,042,857	2,740	2,045,597
Net Assets - Ending	\$ 3,845,735	2,007	3,847,742

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, Gains and Other Support			
Public School District:			
Revenue - Resident Student Enrollment	\$ 5,704,108	-	5,704,108
- Special Education	755,321	-	755,321
Federal and State Grants	382,764	-	382,764
Fundraising	3,750	-	3,750
Food Service	235,730	-	235,730
Other Income	80,480	-	80,480
Net Assets Released from Restrictions	6,422	(6,422)	-
Total Revenue, Gains and Other Support	7,168,575	(6,422)	7,162,153
Expenses			
Program Expenses:			
Regular Education	4,452,984	-	4,452,984
Special Education	788,850	-	788,850
Other Program	664,649	-	664,649
Supporting Services:			
Management and General	1,271,846	-	1,271,846
Total Expenses:	7,178,329	-	7,178,329
Change in Net Assets Before Other Expenses	(9,754)	(6,422)	(16,176)
Loss due to abandonment	-	-	-
Change in Net Assets	(9,754)	(6,422)	(16,176)
Net Assets - Beginning	2,052,611	9,162	2,061,773
Net Assets - Ending	\$ 2,042,857	2,740	2,045,597

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services				Supporting Services	
	Regular Education	Special Education	Other Program	Management & General	Total	
Salaries						
Administrative Staff	11 \$ -	-	-	459,466	459,466	459,466
Instructional	46 2,655,339	-	-	-	-	2,655,339
SPED	10 -	453,060	-	-	-	453,060
Non-instructional	14 -	-	566,637	-	-	566,637
Total Salaries	81 2,655,339	453,060	566,637	459,466	4,134,502	4,134,502
Payroll Taxes and Benefits	589,046	100,513	125,733	101,797	917,089	917,089
Pension	200,832	34,269	42,868	34,707	312,676	312,676
Instructional Consultants	13,763	-	-	-	13,763	13,763
Instructional Materials	7,511	-	-	-	7,511	7,511
Classroom Supplies	13,352	-	-	-	13,352	13,352
Technology	119,581	-	-	-	119,581	119,581
Uniforms	31,690	-	-	-	31,690	31,690
Athletic Department	14,736	-	-	-	14,736	14,736
Awards and Scholarships	1,500	-	-	-	1,500	1,500
Student Activities	20,483	-	-	-	20,483	20,483
Transportation	23,630	-	-	-	23,630	23,630
Food Service	-	-	67,089	-	67,089	67,089
Student Testing and Assessment	24,125	-	-	-	24,125	24,125
Staff Development	1,818	-	-	-	1,818	1,818
Consultants	-	-	-	12,251	12,251	12,251
Recruitment & Advertising	36,723	-	-	-	36,723	36,723
Dues and Memberships	3,704	-	-	-	3,704	3,704
Occupancy	48,332	6,444	3,222	6,444	64,442	64,442
Utilities	69,834	9,311	4,656	9,311	93,112	93,112
Maintenance Expense	-	-	-	141,627	141,627	141,627
Insurance	73,008	9,734	4,867	9,734	97,343	97,343
Telephone	47,027	6,270	3,135	6,270	62,702	62,702
Office Supplies and Expense	-	-	203	10,098	10,098	10,098
Postage	3,042	406	-	406	4,057	4,057
Printing	15,651	2,087	1,043	2,087	20,868	20,868
Professional Fees	-	-	-	135,319	135,319	135,319
Miscellaneous	-	-	-	15,356	15,356	15,356
Depreciation	355,160	13,853	4,543	75,536	449,092	449,092
Amortization Expense	-	-	-	4,213	4,213	4,213
Interest expense	-	-	-	70,282	70,282	70,282
Loss due to Disposal of Assets	-	-	-	17,573	17,573	17,573
Total	\$ 4,369,887	635,947	823,996	1,112,477	6,942,307	6,942,307

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

	Program Services			Supporting Services	
	Regular Education	Special Education	Other Program	Management & General	Total
Salaries					
Administrative Staff	12 \$ -	-	-	559,936	559,936
Instructional	60 2,436,011	523,943	-	-	2,959,954
Non-instructional	7 -	-	364,225	-	364,225
Total Salaries	79 2,436,011	523,943	364,225	559,936	3,884,115
Payroll Taxes and Benefits	498,697	107,261	74,582	114,576	795,116
Pension	169,612	36,481	25,366	38,969	270,428
Instructional Consultants	12,636	-	-	-	12,636
Instructional Materials	3,254	-	-	-	3,254
Classroom Supplies	13,280	-	-	-	13,280
Technology	51,224	-	-	-	51,224
Uniforms	36,194	-	-	-	36,194
Athletic Department	15,590	-	-	-	15,590
Awards and Scholarships	7,449	-	-	-	7,449
Student Activities	28,684	-	-	-	28,684
Transportation	15,449	-	-	-	15,449
Food Service	-	-	125,266	-	125,266
Student Testing and Assessment	21,039	-	-	-	21,039
Staff Development	12,899	-	-	-	12,899
Consultants	-	-	-	12,751	12,751
Recruitment & Advertising	33,549	-	-	-	33,549
Dues and Memberships	3,291	-	-	-	3,291
Occupancy	578,808	77,174	38,587	77,174	771,743
Property Taxes	-	-	-	575	575
Utilities	107,061	14,274	7,139	14,275	142,749
Maintenance Expense	-	-	-	133,695	133,695
Insurance	83,854	11,181	5,590	11,181	111,806
Telephone	50,991	6,799	3,399	6,799	67,988
Office Supplies and Expense	-	-	-	14,991	14,991
Postage	2,123	283	142	283	2,831
Printing	15,345	2,046	1,023	2,046	20,460
Outside Services	620	83	41	83	827
Professional Fees	-	-	-	131,160	131,160
Miscellaneous	-	-	-	12,466	12,466
Depreciation	255,324	9,325	19,289	65,165	349,103
Amortization Expense	-	-	-	4,213	4,213
Interest expense	-	-	-	71,508	71,508
Total	\$ 4,452,984	788,850	664,649	1,271,846	7,178,329

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Receipts from School Districts	\$ 6,691,356	6,459,429
Grant Receipts	299,622	(51,792)
PPP Loan Proceeds - Forgiven	932,262	-
Contributions	11,440	-
Cafeteria Revenues	178,107	235,730
Miscellaneous Sources	77,811	84,230
Payments to Employees for Services and Benefits	(5,364,267)	(4,949,659)
Payments to Vendors and Suppliers	<u>(339,498)</u>	<u>(2,411,925)</u>
Net cash flows provided by (used in) operating activities	<u>2,486,833</u>	<u>(633,987)</u>
Cash Flows Provided by/(Used by) Investing Activities		
Purchase of Property and Equipment	(2,188,256)	(98,046)
Loss on Disposition of Property and Equipment	<u>17,573</u>	<u>-</u>
Net cash from (used in) investing activities	<u>(2,170,683)</u>	<u>(98,046)</u>
Cash Flows from Financing Activities		
Line of credit	(442)	-
Repayment of lease payable	(13,094)	(12,364)
Proceeds from term note	911,111	-
Closing Costs Paid on Issuance of New Term Note	(29,319)	-
Repayment of term note	<u>(97,500)</u>	<u>(97,500)</u>
Net Cash provided by/(used by) financing activities	<u>770,756</u>	<u>(109,864)</u>
Net Increase/Decrease in Cash and Cash Equivalents	1,086,906	(841,897)
Cash and Cash Equivalents - Beginning of Year	<u>531,011</u>	<u>1,372,908</u>
Cash and Cash Equivalents - End of Year	<u>\$ 1,617,917</u>	<u>531,011</u>
Reconciliation of change in net assets to net cash used by operating activities:		
Change in net assets before other expenses	\$ 1,802,145	(16,176)
Adjustments to reconcile change in net assets to net cash used by operating		
Depreciation and Amortization	453,305	353,316
(Increase)/Decrease in Construction in Progress	1,088,277	(1,086,265)
(Increase)/Decrease in receivables	(553,854)	(434,556)
(Increase)/Decrease in prepaid expense and deposits	49,916	24,622
Increase/(Decrease) in accounts payable and accrued expenses	<u>(352,956)</u>	<u>525,072</u>
Net Cash used by operating activities	<u>\$ 2,486,833</u>	<u>(633,987)</u>
Supplemental disclosures:		
Cash paid for interest:	\$ 70,282	71,923

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

Note 1. Summary of Significant Accounting Policies

Organization and Description of Activities

On January 12, 2004, the Board of Regents of the University of the State of New York granted a five-year provisional charter to the Western New York Maritime Charter School (the School) to operate as an education corporation under New York law. The Board of Regents has approved the School's renewal applications four times. The most recent renewal was approved on March 3, 2020 and is applicable through June 30, 2025.

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

Western New York Maritime Charter School was granted permission by New York State Board of Regents to expand the School to include a middle school. Beginning with fiscal year ended June 30, 2017, the School added grade 7. Grade 8 was added during fiscal year ending June 30, 2018.

Western New York Maritime Charter School is governed by a nine-member, uncompensated Board of Directors and had 450 students in grades seven through twelve for both the years ending June 30, 2021 and 2020.

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

Accrual Basis

The financial statements have been prepared on the accrual basis of accounting. Net assets are reported based on the presence of donor-imposed restrictions as follows:

- *Net assets without donor restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net assets with donor restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when a stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents

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

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

Property, Equipment and Leasehold Improvements

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

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

Income Taxes

The School is a 501 (c) (3) organization exempt from taxation under Section 501 (a) of the Internal Revenue Code. The School believes it has taken no uncertain tax positions.

Support and Revenue

The School receives NYS per pupil aid which is passed through the district in which the student resides. Most of the students reside in the Buffalo Public School District. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2021 and June 30, 2020, the per pupil rate was \$13,200 and \$13,494, respectively for Buffalo Public School District.

Contributions and grants are reported at fair value at the date the contribution/grant is made. A contribution or grant that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Gifts of goods and equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used, in which case they are recorded as net assets with donor restrictions.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including useful lives of long-lived assets.

Cost Allocation

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

Classification of Net Assets

The School's net assets and activities that increase or decrease net assets are classified as net assets without donor restrictions or as net assets with donor restrictions.

Note 2. Liquidity and Availability

The School has \$2,752,464 of financial assets available within one year of the Statement of Financial Position date. The grants receivables are subject to purpose and time restrictions, but will be collected within one year. Financial assets available for general expenditure, that is, without donor restrictions or other restrictions limiting their use, within one year of the Statement of Financial Position date, are comprised of the following:

Cash	\$	1,617,917
Grants and Other Receivables		1,136,554
Less: restricted by donors with purpose restrictions		(2,007)
Total Available for General Expenditures	\$	<u>2,752,464</u>

Note 3. Fair Value of Financial Instruments

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

Note 4. Property and Equipment

Property and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Leasehold and Land Improvements	\$ 3,571,341	524,933
Building	1,572,871	3,305,613
Office Equipment	435,288	435,286
Instructional and Other Equipment	1,809,521	1,504,319
	7,389,021	5,770,151
Less Accumulated Depreciation	(2,384,919)	(2,487,640)
Property and Equipment, Net	<u>5,004,102</u>	<u>3,282,511</u>
Construction In Progress	-	1,088,277
Total	<u>\$ 5,004,102</u>	<u>4,370,788</u>

Depreciation expense was \$449,092 and \$349,103 in 2021 and 2020 respectively.

Note 5. Accrued Liabilities

Accrued liabilities were as follows:

	<u>2021</u>	<u>2020</u>
Accrued Payroll	\$ 419,869	384,395
Accrued NYS TRS-Employer	320,994	279,093
Accrued NYS TRS-Employee	54,015	114,748
Total	<u>\$ 794,878</u>	<u>778,236</u>

Note 6. Federal and State Grants

The School has received grants which are subject to audit by agencies of the state and federal government. Such audits may result in disallowances and a request for a return of funds. The School believes that disallowances, if any, will not be material. Total grants and other receivables for June 30, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Title I Grant	\$ 60,014	92,177
Title II Grant	9,061	4,265
Title III Grant	-	558
Title IV Grant	7,392	5,300
CARES Act - ESSER	145,116	-
CSP - COVID	49,950	-
CRRSA Act - ESSER	124,820	-
ARPA Act - ERRER	1,973	-
Due from New York State	642,000	321,000
Due From Other School District	96,228	159,400
	<u>\$ 1,136,554</u>	<u>582,700</u>

Note 7. Line of Credit

The School has a \$500,000 line of credit with a local bank with interest payable at 1.5% above the bank's prime rate. This is a demand note and substantially all of the School's assets secure the loan. The interest rate was 2.275% at June 30, 2021 and 2.275% at June 30, 2020. The balance outstanding was \$499,558 at June 30, 2021 and \$500,000 at June 30, 2020.

Note 8. Capital Lease Obligation

The School was obligated under two non-cancellable capital leases for various equipment at June 30, 2021 and 2020. The assets carried capitalizable cost totaling \$62,942 and \$62,942 less accumulated depreciation in the amount of \$62,515 and \$60,807 for a net book values of \$427 and \$2,135 at June 30, 2021 and 2020 respectively. Future minimum lease payments due under these two leases at June 30, 2021 are as follows:

Year Ending:	6/30/2022	\$	12,808
	6/30/2023		<u>2,014</u>
			14,822
Less: Amount representing interest			<u>(444)</u>
Present value of minimum capital lease payments			14,378
Less: Current portion			<u>(12,184)</u>
			<u>\$ 2,194</u>

The total long-term portion of the lease obligation due as of June 30, 2021 and 2020 were \$2,194 and \$14,748 respectively.

Note 9. Term Notes

The School is obligated under a 20-year promissory note for the property located at 102 Buffum Street, Buffalo, NY 14210. The School paid \$39,087 and \$67,524 in interest during the years ended June 30, 2021 and 2020 respectively. The outstanding balance on this note was \$1,565,338 and \$1,687,944 at June 30, 2021 and 2020 respectively. The School pledged all buildings, equipment, furnishings and improvements as security on the note. Interest is at 3.85% for 20 years. There were \$21,064 of closing costs on the loan. The monthly payment is \$8,125 principal plus interest. Future maturities are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>
6/30/2022	\$ 97,500	59,904
6/30/2023	97,500	56,150
6/30/2024	97,500	52,396
6/30/2025	97,500	48,642
6/30/2026	97,500	44,889
2027-2031	487,500	168,137
2032-2036	487,500	74,293
2037-2038	102,838	3,988
	<u>\$ 1,565,338</u>	<u>508,399</u>

Note 10. Short-Term Financing

The School obtained short-term financing via a construction note for construction improvements made to the building during the year ended June 30, 2021. The construction note bears an interest rate of 2.80 percent. The School plans to convert this note to a long-term mortgage during the year ended June 30, 2022. The balance at June 30, 2021 was \$911,111 and is shown as a current liability on the balance sheet. The School paid \$19,521 of interest on this note through June 30, 2021.

Note 10. Net Assets with Donor Restrictions

At June 30, 2021 and 2020 the School's Net Assets with Donor Restriction were restricted for the following purposes:

	<u>2021</u>	<u>2020</u>
Scholarships	\$ 2,007	2,740
	<u>\$ 2,007</u>	<u>2,740</u>

Note 11. Operating Lease

The School had entered into a lease for its facilities effective April 1, 2005. The lease term was for a fifteen-year period expiring March 31, 2020. There were two five-year renewal options at escalating rent rates. The landlord had verbally agreed to continue this lease on a month-to-month basis through July, 2020. The final monthly payment on this lease of \$64,443 was made in July, 2020.

Note 12. Pension Plan

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

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

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

The charter school is required to contribute at an actuarially determined rate. The rates for the years ended June 30, 2021 and June 30, 2020 are 9.53% and 8.86%, respectively of the annual covered payroll. The required contributions for the current year and two preceding years were:

2021	\$	312,676
2020	\$	270,428
2019	\$	298,894

Note 13. Methods Used for the Allocation of Costs Among Program and Supporting Activities

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. These expenses, therefore, require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes and benefits, and pension expense which are allocated by function based on estimates of time and effort.

Note 14. Subsequent Events

Management has evaluated subsequent events through October 22, 2021, the date on which the financial statements were available to be issued.

Note 15. COVID-19 Pandemic

In January, 2020, the Secretary of the United States Department of Health and Human Services declared a public health emergency related to the global pandemic of the coronavirus (COVID-19). In an effort to fight the spread of this pandemic, business and state and local governments have implemented mandatory and voluntary closures of many governmental and private businesses. These closures may have a substantial negative effect on the revenue streams of local governments. The extent of the impact of COVID-19 on the School's financial performance will depend on further developments, such as the duration and spread of the outbreak, all of which cannot be predicted at this time.

Note 16. Payroll Protection Program Loan

In July, 2020, the School applied for and received a Payroll Protection Program loan in the amount of approximately \$932 thousand under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The School applied for, and was granted, forgiveness of this loan during the year in accordance with the application regulations.

Note 17. Contingency

In 2019, an audit by the Office of the New York State Comptroller found the District had provided incorrect special education rates for over a decade. As a result, there is a dispute with the rate used for aid that passes through the District to the School for special education services. In February 2020, the District informed the School of its intent to recoup approximately \$642,000 all of which approximately was recouped through June 30, 2021. This recoupment, in the amount of approximately \$642,000, has been recorded as a receivable at June 30, 2021 in the accompanying financial statements.

In April 2020, a court ruling determined that charter schools must first exhaust administrative remedies by submitting a State intercept form to the New York State Education Department Commissioner to recover monies withheld from the School. Consequently, the School has submitted a State intercept to the Commissioner and is following the administrative procedures to resolve the matter. No liability is recorded in these financial statements as management believes the School will be

successful in challenging the District's recoupment of funds through the State administrative procedure.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Grantor Number	Expenditures
U.S. Department of Education			
Passed through New York Education Department:			
Title I - Grants to Local Educational Agencies	84.010	0021-20-0863	\$ 1,392
Title I - Grants to Local Educational Agencies	84.010	0021-21-0863 *	194,625
Title II - Supporting Effective Instruction State Grants	84.367	0147-20-0863	1,695
Title II - Supporting Effective Instruction State Grants	84.367	0147-21-0863	27,183
Title III Grants - English Language Acquisitions Grants	84.365	0293-20-0863	2,000
Title IV - Student Support and Academic Enrichment Grants	84.424	0204-20-0863	6,975
Title IV - Student Support and Academic Enrichment Grants	84.424	0204-21-0863	15,036
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-0863 * #	181,395
COVID-19 Coronavirus Response and Relief Supplemental Appropriations Act	84.425R	5891-21-0863 #	124,820
COVID-19 Supplemental Payments	84.282	#	<u>49,950</u>
Total U.S. Department of Education			605,071
U.S. Department of Agriculture			
Passed through New York State Education Department:			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	45,117
National School Lunch Program	10.553	N/A	<u>120,720</u>
Total Child Nutrition Cluster			<u>165,837</u>
Total Expenditures of Federal Awards			<u>\$ 770,908</u>

* : Major program.
: CARES Act funding.

See accompanying notes.

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

Note 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 Western New York Maritime 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 typically does not allocate indirect costs to federal programs and as such, the 10% de minimis indirect cost rate permitted by the Uniform Guidance is not applicable.

COMPLIANCE AND INTERNAL CONTROL

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Kenneth S. Frank, CPA
Roger J. Lis, Jr. CPA
Julie L. Jagoda-Booth, CPA
Christopher M. Zera, CPA

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**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**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Western New York Maritime Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 22, 2021.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western New York Maritime Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



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

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

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

West Seneca, New York
October 22, 2021



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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
 AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Western New York Maritime Charter School’s (the “School”) compliance with the types of compliance requirements described 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, 2021. The School’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the School’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School’s compliance.

Opinion on Each Major Federal Program

In our opinion, Western New York Maritime Charter 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, 2021.

Report on Internal Control over Compliance

Management of Western New York Maritime Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School’s 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

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

R.A. Mercer & Co., P.C.
West Seneca, New York

October 22, 2021

**WESTERN NEW YORK MARITIME CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of Auditors' Report Issued: Unmodified
Internal control over financial reporting:

- | | | | | |
|--|-------|-----|----------------------|----------------|
| 1. Material weakness(es) identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| 2. Significant deficiency(ies) identified? | _____ | Yes | _____ <u>X</u> _____ | None |
| 3. Noncompliance material to financial statements noted? | _____ | Yes | _____ <u>X</u> _____ | reported
No |

Federal Awards:

Internal Control over Major Programs:

- | | | | | |
|--|-------|-----|----------------------|------------------|
| 4. Material Weakness(es) identified? | _____ | Yes | _____ <u>X</u> _____ | No |
| 5. Significant deficiency(ies) identified? | _____ | Yes | _____ <u>X</u> _____ | None
reported |

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

- | | | | | |
|---|-------|-----|----------------------|----|
| 6. Any audit findings disclosed that are required to be reported in accordance with § 2 CRF 200 (section .516(a)) (Uniform Guidance)? | _____ | Yes | _____ <u>X</u> _____ | No |
| 7. The Authority's major program audited were: | | | | |

Title I - Grants to Local Educational Agencies (CFDA No. 84.010)
Elementary and Secondary School Emergency Relief Fund (CFDA No. 84.425D)

- | | | | | |
|---|-------|-----|----------------------|----|
| 8. Dollar threshold used to distinguish between Type A and Type B Programs? | | | \$750,000 | |
| 9. Auditee qualified as low-risk auditee? | _____ | Yes | _____ <u>X</u> _____ | No |

Section II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

Section III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	Western new York Maritime Charter School
Date (Report is due Nov. 1):	November 1, 2021
Primary District of Location (If NYC select NYC DOE):	Buffalo City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Karen Burhans
School Fiscal Contact Email:	karenb@kirisitcpa.com
School Fiscal Contact Phone:	716.881.0089 ext. 304
School Audit Firm Name:	R.A. MERCER & CO., P.C.
School Audit Contact Name:	Kathryn Larracuente
School Audit Contact Email:	kalarracuente@ramercercpa.com
School Audit Contact Phone:	716-675-4270
Audit Period:	2020-21
Prior Year:	2019-20

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	N/A
Management Letter Response	N/A
Form 990	Extended
Federal Single Audit (A-133)	Attached
Corrective Action Plan	N/A

Western new York Maritime Charter School
Statement of Financial Position
as of June 30

	<u>2021</u>	<u>2020</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,517,917	\$ 456,011
Grants and contracts receivable	1,136,554	582,700
Accounts receivables	-	-
Prepaid Expenses	39,480	89,396
Contributions and other receivables	-	-
Other current assets	-	-
TOTAL CURRENT ASSETS	<u>2,693,951</u>	<u>1,128,107</u>
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 5,004,102	\$ 3,282,511
Restricted Cash	100,000	75,000
Security Deposits	-	-
Other Non-Current Assets	-	1,088,277
TOTAL NON-CURRENT ASSETS	<u>5,104,102</u>	<u>4,445,788</u>
TOTAL ASSETS	<u>7,798,053</u>	<u>5,573,895</u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 163,253	\$ 531,085
Accrued payroll, payroll taxes and benefits	794,878	778,236
Current Portion of Loan Payable	1,020,795	110,224
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	1,795	3,561
Other Current Liabilities	499,558	500,000
TOTAL CURRENT LIABILITIES	<u>2,480,279</u>	<u>1,923,106</u>
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year	\$ 1,470,032	\$ 1,605,192
Deferred Rent	-	-
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
TOTAL LONG-TERM LIABILITIES	<u>1,470,032</u>	<u>1,605,192</u>
TOTAL LIABILITIES	<u>3,950,311</u>	<u>3,528,298</u>
<u>NET ASSETS</u>		
Unrestricted	\$ 3,845,735	\$ 2,042,857
Temporarily restricted	2,007	2,740
Permanently restricted	-	-
TOTAL NET ASSETS	<u>3,847,742</u>	<u>2,045,597</u>
TOTAL LIABILITIES AND NET ASSETS	<u>7,798,053</u>	<u>5,573,895</u>

Western new York Maritime Charter School
Statement of Activities
as of June 30

	2021			2020
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 5,908,783	\$ -	\$ 5,908,783	\$ 5,704,108
State and Local Per Pupil Revenue - SPED	782,573	-	782,573	755,321
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	1,785,738	-	1,785,738	382,764
State and City Grants	-	-	-	-
Other Operating Income	74,986	-	74,986	80,480
Food Service/Child Nutrition Program	178,107	-	178,107	235,730
TOTAL OPERATING REVENUE	8,730,187	-	8,730,187	7,158,403
EXPENSES				
Program Services				
Regular Education	\$ 4,369,887	\$ -	\$ 4,369,887	\$ 4,452,984
Special Education	635,947	-	635,947	788,850
Other Programs	823,996	-	823,996	664,649
Total Program Services	5,829,830	-	5,829,830	5,906,483
Management and general	1,112,477	-	1,112,477	1,271,846
Fundraising	-	-	-	-
TOTAL EXPENSES	6,942,307	-	6,942,307	7,178,329
SURPLUS / (DEFICIT) FROM OPERATIONS	1,787,880	-	1,787,880	(19,926)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ -	\$ -	\$ -	\$ -
Contributions and Grants	11,440	-	11,440	-
Fundraising Support	2,825	-	2,825	3,750
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	14,265	-	14,265	3,750
Net Assets Released from Restrictions / Loss on Disposal of Assets	\$ 733	\$ (733)	\$ -	\$ -
CHANGE IN NET ASSETS	1,802,878	(733)	1,802,145	(16,176)
NET ASSETS - BEGINNING OF YEAR	\$ 2,042,857	\$ 2,740	\$ 2,045,597	\$ 2,061,773
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ 3,845,735	\$ 2,007	\$ 3,847,742	\$ 2,045,597

Western new York Maritime Charter School
Statement of Cash Flows

as of June 30

	<u>2021</u>	<u>2020</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ -	\$ -
Revenues from School Districts	6,691,356	6,459,429
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	299,622	(51,792)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	(339,498)	(2,411,925)
Accrued Expenses	(5,364,267)	(4,949,659)
Accrued Liabilities	-	-
Contributions and fund-raising activities	11,440	-
Miscellaneous sources	77,811	84,230
Deferred Revenue	-	-
Interest payments	-	-
Other	932,262	-
Other	178,107	235,730
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 2,486,833	\$ (633,987)
CASH FLOWS - INVESTING ACTIVITIES	\$	\$
Purchase of equipment	(2,188,256)	(98,046)
Other	17,573	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (2,170,683)	\$ (98,046)
CASH FLOWS - FINANCING ACTIVITIES	\$	\$
Principal payments on long-term debt	(140,355)	(109,864)
Other	911,111	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ 770,756	\$ (109,864)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 1,086,906	\$ (841,897)
Cash at beginning of year	531,011	1,372,908
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,617,917	\$ 531,011

Western new York Maritime Charter School
Statement of Functional Expenses
as of June 30

		2021							2020	
		Program Services				Supporting Services				
No. of Positions		Regular	Special	Other Education	Total	Fundraising	Management and	Total	Total	
		Education	Education				General			
	Personnel Services Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$
11.00	Administrative Staff Personnel	-	-	-	-	-	459,466	459,466	459,466	559,936
56.00	Instructional Personnel	2,655,339	453,060	-	3,108,399	-	-	-	3,108,399	2,959,954
14.00	Non-Instructional Personnel	-	-	566,637	566,637	-	-	-	566,637	364,225
81.00	Total Salaries and Staff	2,655,339	453,060	566,637	3,675,036	-	459,466	459,466	4,134,502	3,884,115
	Fringe Benefits & Payroll Taxes	589,046	100,513	125,733	815,292	-	101,797	101,797	917,089	795,116
	Retirement	200,832	34,269	42,868	277,969	-	34,707	34,707	312,676	270,428
	Management Company Fees	-	-	-	-	-	-	-	-	-
	Legal Service	-	-	-	-	-	2,889	2,889	2,889	8,740
	Accounting / Audit Services	-	-	-	-	-	132,430	132,430	132,430	122,420
	Other Purchased / Professional / Consulting Services	13,763	-	-	13,763	-	12,251	12,251	26,014	26,214
	Building and Land Rent / Lease	48,332	6,444	3,222	57,998	-	6,444	6,444	64,442	771,743
	Repairs & Maintenance	-	-	-	-	-	141,627	141,627	141,627	133,695
	Insurance	73,008	9,734	4,867	87,609	-	9,734	9,734	97,343	111,806
	Utilities	116,861	15,581	7,791	140,233	-	15,581	15,581	155,814	210,737
	Supplies / Materials	20,863	-	-	20,863	-	-	-	20,863	16,534
	Equipment / Furnishings	-	-	-	-	-	-	-	-	-
	Staff Development	1,818	-	-	1,818	-	-	-	1,818	12,899
	Marketing / Recruitment	36,723	-	-	36,723	-	-	-	36,723	33,549
	Technology	119,581	-	-	119,581	-	-	-	119,581	51,224
	Food Service	-	-	67,089	67,089	-	-	-	67,089	125,266
	Student Services	116,164	-	-	116,164	-	-	-	116,164	124,405
	Office Expense	18,693	2,493	1,246	22,432	-	12,591	12,591	35,023	38,282
	Depreciation	355,160	13,853	4,543	373,556	-	79,749	79,749	453,305	353,316
	OTHER	3,704	-	-	3,704	-	103,211	103,211	106,915	87,840
	Total Expenses	\$ 4,369,887	\$ 635,947	\$ 823,996	\$ 5,829,830	\$ -	\$ 1,112,477	\$ 1,112,477	\$ 6,942,307	\$ 7,178,329

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board
of Regents

2021-2022 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing RED triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at https://stateaid.nysed.gov/charter/ . Rows may be inserted in the worksheet to accommodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please 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.

Western New York Maritime Charter School

PROJECTED BUDGET FOR 2021-2022

July 1, 2021 to June 30, 2022

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	6,413,050	807,800	562,870	-	-	7,783,720
Total Expenses	3,734,906	666,540	801,623	-	2,343,786	7,546,855
Net Income	2,678,144	141,260	(238,753)	-	(2,343,786)	236,865
Actual Student Enrollment	475	81				
Total Paid Student Enrollment	-	-				

PROGRAM SERVICES SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
-------------------	-------------------	-------	-------------	----------------------	-------

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

CY Per Pupil Rate

Buffalo Public Schools

\$13,308.00

Various - 29 districts

\$10,927.00

School District 3 (Enter Name)

School District 4 (Enter Name)

School District 5 (Enter Name)

5,190,120	-	-	-	-	5,190,120
928,780	-	-	-	-	928,780
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,118,900					6,118,900

390 students
85 students from various 29 surrounding districts

Special Education Revenue

-	807,800	-	-	-	807,800
---	---------	---	---	---	---------

70 at 0.9 level of funding and 11 at 1.65

Grants

Stimulus

-	-	-	-	-	-
---	---	---	---	---	---

Other

-	-	200,000	-	-	200,000
---	---	---------	---	---	---------

NJROTC Navy grants

Other State Revenue

-	-	-	-	-	-
---	---	---	---	---	---

TOTAL REVENUE FROM STATE SOURCES

6,118,900	807,800	200,000	-	-	7,126,700
-----------	---------	---------	---	---	-----------

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs

-	-	-	-	-	-
---	---	---	---	---	---

Title I

224,150	-	-	-	-	224,150
---------	---	---	---	---	---------

Title I, II, IV

Title Funding - Other

-	-	-	-	-	-
---	---	---	---	---	---

School Food Service (Free Lunch)

-	-	342,870	-	-	342,870
---	---	---------	---	---	---------

Grants

Charter School Program (CSP) Planning & Implementation

-	-	-	-	-	-
---	---	---	---	---	---

Other

-	-	-	-	-	-
---	---	---	---	---	---

Other Federal Revenue

-	-	-	-	-	-
---	---	---	---	---	---

TOTAL REVENUE FROM FEDERAL SOURCES

224,150		342,870			567,020
---------	--	---------	--	--	---------

LOCAL and OTHER REVENUE

Contributions and Donations, Fundraising

15,000	-	10,000	-	-	25,000
--------	---	--------	---	---	--------

Erate Reimbursement

-	-	-	-	-	-
---	---	---	---	---	---

Interest Income, Earnings on Investments,

-	-	-	-	-	-
---	---	---	---	---	---

NYC-DYCD (Department of Youth and Community Developmt.)

-	-	-	-	-	-
---	---	---	---	---	---

Food Service (Income from meals)

-	-	-	-	-	-
---	---	---	---	---	---

Text Book

-	-	-	-	-	-
---	---	---	---	---	---

Other Local Revenue

55,000	-	10,000	-	-	65,000
--------	---	--------	---	---	--------

e-rate & misc

TOTAL REVENUE FROM LOCAL and OTHER SOURCES

70,000		20,000			90,000
--------	--	--------	--	--	--------

TOTAL REVENUE

6,413,050	807,800	562,870			7,783,720
-----------	---------	---------	--	--	-----------

List exact titles and staff FTE's (Full time equivalent)

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

No. of Positions

Executive Management

1.00

-	-	-	-	110,408	110,408
---	---	---	---	---------	---------

Commandant

Instructional Management

2.00

-	-	-	-	155,000	155,000
---	---	---	---	---------	---------

Vice Commandant

Deans, Directors & Coordinators

5.00

-	-	-	-	297,916	297,916
---	---	---	---	---------	---------

Dean

CFO / Director of Finance

-

-	-	-	-	-	-
---	---	---	---	---	---

Operation / Business Manager

-

-	-	-	-	-	-
---	---	---	---	---	---

Administrative Staff

3.00

-	-	-	-	123,175	123,175
---	---	---	---	---------	---------

2 Admin Asst, receptionist

TOTAL ADMINISTRATIVE STAFF

11

				686,499	686,499
--	--	--	--	---------	---------

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular

33.50

1,559,959	-	-	-	-	1,559,959
-----------	---	---	---	---	-----------

Math, Science, Social Studies, Reading

Teachers - SPED

11.00

-	479,960	-	-	-	479,960
---	---------	---	---	---	---------

Substitute Teachers

1.00

32,069	-	-	-	-	32,069
--------	---	---	---	---	--------

Teaching Assistants

-

-	-	-	-	-	-
---	---	---	---	---	---

Specialty Teachers

13.00

707,192	-	-	-	-	707,192
---------	---	---	---	---	---------

Naval Instructors, ELL, Phys Ed, Language

Aides

-

-	-	-	-	-	-
---	---	---	---	---	---

Therapists & Counselors

4.00

-	-	211,655	-	-	211,655
---	---	---------	---	---	---------

3 Counselors, 1 Social Worker

Western New York Maritime Charter School

PROJECTED BUDGET FOR 2021-2022

PROJECTED BUDGET FOR 2021-2022							Assumptions
July 1, 2021 to June 30, 2022							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,413,050	807,800	562,870	-	-	7,783,720	
Total Expenses	3,734,906	666,540	801,623	-	2,343,786	7,546,855	
Net Income	2,678,144	141,260	(238,753)	-	(2,343,786)	236,865	
Actual Student Enrollment	475	81					
Total Paid Student Enrollment	-	-					
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	63	2,299,220	479,960	211,655		2,990,835	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.00	-	39,780	-	-	39,780	
Librarian	-	-	-	-	-	-	
Custodian	7.25	-	-	-	247,726	247,726	
Security	-	-	-	-	-	-	
Other	4.75	-	134,703	-	-	134,703	food service
TOTAL NON-INSTRUCTIONAL	13		174,483		247,726	422,209	
SUBTOTAL PERSONNEL SERVICE COSTS	87	2,299,220	479,960	386,138	934,225	4,099,543	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		211,271	44,103	35,482	-	85,844	approx 9% of salaries
Fringe / Employee Benefits		361,336	75,429	60,684	-	146,819	644,268
Retirement / Pension		206,078	43,019	34,609	-	83,734	367,440
TOTAL PAYROLL TAXES AND BENEFITS		778,686	162,550	130,775		316,398	1,388,408
TOTAL PERSONNEL SERVICE COSTS		3,077,906	642,510	516,913		1,250,623	5,487,951
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	135,070	135,070	
Legal		-	-	-	18,250	18,250	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		-	-	-	-	-	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		10,000	-	-	11,400	21,400	
TOTAL CONTRACTED SERVICES		10,000			164,720	174,720	
SCHOOL OPERATIONS							
Board Expenses		-	-	-	4,000	4,000	
Classroom / Teaching Supplies & Materials		34,800	-	-	-	34,800	
Special Ed Supplies & Materials		-	-	-	-	-	
Textbooks / Workbooks		8,680	-	-	-	8,680	
Supplies & Materials other		-	-	-	-	-	
Equipment / Furniture		-	-	-	-	-	
Telephone		-	-	-	78,500	78,500	
Technology		99,500	-	-	-	99,500	
Student Testing & Assessment		33,000	-	-	-	33,000	
Field Trips		-	-	-	-	-	
Transportation (student)		-	-	34,310	-	34,310	
Student Services - other		65,540	-	29,980	-	95,520	athletic, scholarships, student activities, PT Gear/ Uniforms
Office Expense		-	-	-	48,300	48,300	
Staff Development		21,000	-	-	-	21,000	
Staff Recruitment		-	-	-	52,500	52,500	
Student Recruitment / Marketing		-	-	-	-	-	
School Meals / Lunch		-	-	196,390	-	196,390	
Travel (Staff)		-	-	-	-	-	
Fundraising		-	-	-	5,000	5,000	
Other		-	-	-	9,800	9,800	
TOTAL SCHOOL OPERATIONS		262,520		260,680	198,100	721,300	
FACILITY OPERATION & MAINTENANCE							
Insurance		-	-	-	145,551	145,551	
Janitorial		-	-	-	40,000	40,000	
Building and Land Rent / Lease		-	-	-	149,733	149,733	

Western New York Maritime Charter School

PROJECTED BUDGET FOR 2021-2022

PROJECTED BUDGET FOR 2021-2022							Assumptions
July 1, 2021 to June 30, 2022							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
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Total Expenses	3,734,906	666,540	801,623	-	2,343,786	7,546,855	
Net Income	2,678,144	141,260	(238,753)	-	(2,343,786)	236,865	
Actual Student Enrollment	475	81					
Total Paid Student Enrollment	-	-					
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Repairs & Maintenance	-	-	-	-	187,000	187,000	
Equipment / Furniture	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Utilities	-	-	-	-	160,000	160,000	
TOTAL FACILITY OPERATION & MAINTENANCE					682,284	682,284	
DEPRECIATION & AMORTIZATION	384,480	24,030	24,030	-	48,060	480,600	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-	placed under Cash Flow Adjustment in the renewal application.
TOTAL EXPENSES	3,734,906	666,540	801,623		2,343,786	7,546,855	
NET INCOME	2,678,144	141,260	(238,753)		(2,343,786)	236,865	
ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
Buffalo Public Schools	390	72	462				
Various - 29 districts	85	9	94				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	475	81	556				
REVENUE PER PUPIL	13,501	9,973	1,012				
EXPENSES PER PUPIL	7,863	8,229	1,442				

October 31, 2021

New York State Education Department
Charter School Office

Re: Western New York Maritime Charter School

Dear New York State Education Department representative:

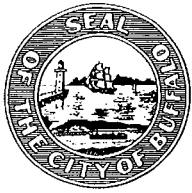
Below pertains to Entry 4c – Additional Financial Documents:

- Advisory and/or Management letter – *not applicable, no management letter issued*
- Federal Single Audit – *attached*
- CSP Agreed-Upon Procedure Report - *not applicable*
- Evidence of Required Escrow Account for each school - *attached*
- Corrective Action Plan for Audit Findings and Management Letter Recommendations - *not applicable, no management letter issued*

Very truly yours,



Karen Burhans, CPA
Partner



Buffalo

DEPARTMENT OF PERMIT & INSPECTION SERVICES

MAYOR BYRON BROWN

COMMISSIONER JAMES COMERFORD

August 2, 2021

William Vasquez
Director for Administrative Services]
WNY Maritime Charter School
Buffalo, New York 14220

Mr. Vasquez,

Persuant to your inquiry, the Fire Prevention Division could not locate the paperwork for your fire inspections performed last fall. However, my inspector verified that the Fire Chief inspected your buildings, including the new cafeteria, the sprinkler system and all other pertinent fixtures. After Maritime made the minor changes that resulted from the inspections a Certificate of Occupancy was issued.

I hope this assists you in completing your annual report. If you have any further questions, please contact me at 716-851-4972

Sincerely,

A handwritten signature in cursive script that reads "James Comerford".

James Comerford
Commissioner

CITY OF



BUFFALO

Certificate of Occupancy

CERTIFICATE OF COMPLIANCE

DEPARTMENT OF PERMIT AND INSPECTION SERVICES

Certificate No: 3042

Location: 266 GENESEE

Building Permit: 77031 Issued: 4/7/2005
 76252 Issued: 6/8/2005
 84809 Issued: 11/7/2005

Building Classification: Type 3b ordinary unprotected

Occupancy: E (Three story school building (Maritime Charter School))

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

Issued pursuant to Section 53-419 of the Ordinances of the City of Buffalo.

Date of Issuance: 9/1/2006 (Document re-created on 6/31/2011 from original)

James W. Comerford, Jr.
 JAMES W. COMERFORD, JR.
 COMMISSIONER OF PERMIT AND INSPECTION SERVICES

SEE REVERSE SIDE



CITY OF BUFFALO

Certificate of Occupancy

Certificate No.: 202355

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 **2193 SOUTH PARK** 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.

Date Issued: 09/02/2020

James Comerford Jr
Commissioner of Permit and Inspection Services

No. of Units: 1

No. of Stories: 3

Building Type: 2B

Construction: NON-COMBUSTIBLE

Class: E

Zoning District: N-3R

Sprinkler: YES (REQUIRED EXISTING SYSTEM TESTED TO NFPA 25)

Smoke Detectors: YES

Carbon Monoxide Detectors: YES

Permit No: REP20-9506310 – TITLE 19
GC20-9508745 – TITLE 19

Permit Date: 02/13/2020
06/02/2020

Inspector: DAVE ZAFUTO

Date Inspected: 09/01/2020

DESCRIPTION: THREE (3) STORY NON-COMBUSTIBLE CONSTRUCTION BUILDING USED AS A SCHOOL

COMMERCIAL SPACE: NA

Story

Use

Basement:

1st Floor:

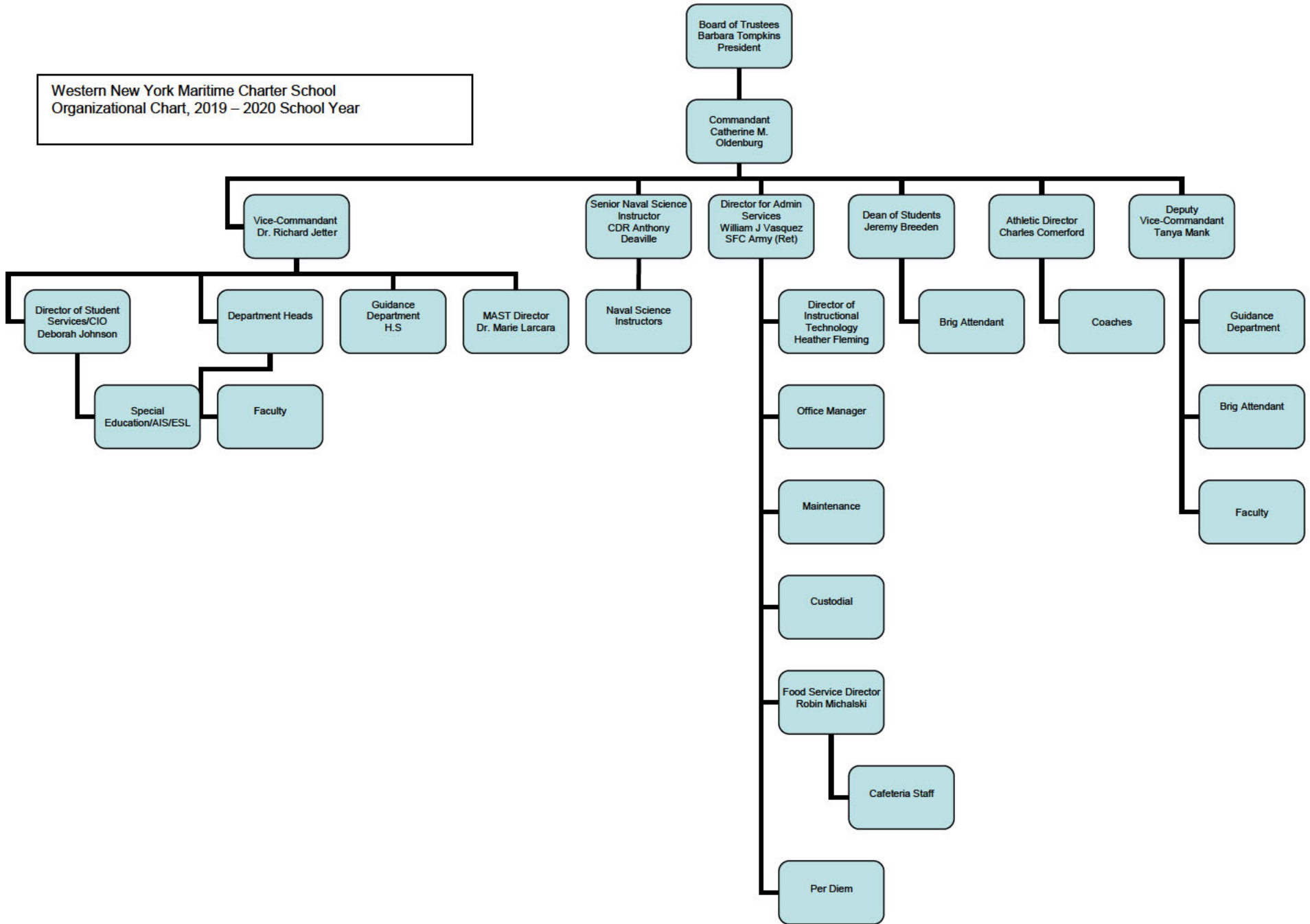
2nd Floor:



SEE REVERSE SIDE

School Organizational Chart

Western New York Maritime Charter School
Organizational Chart, 2019 – 2020 School Year



Western New York Maritime Charter School | 2021-2022 CALENDAR

16-23 BLT – New Cadets
 19 Board Meeting 5:15
 24-26 - New Teacher
 27 – Optional Room Prep
 30 – All Staff
 31 – All Staff

AUGUST '21						
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				

FEBRUARY '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					

5 Recruiting Open House
 17 Board Meeting 5:15
 21-25 President's Week – no school

15 days

1 Grade 5,6,&9a.m. All Staff pm
 2 Grade 7&10 a.m. All Staff pm
 3 Grade 8 &11 a.m. All Staff pm
 6 Labor Day – no school
 7 First full day of school for all
 16 Board of Education 5:15
 23 Meet w/ Teachers 5:00-7:00

SEPTEMBER '21						
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 '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		

11 25 Week Grades Due 8:00
 17 Board Meeting 5:15

18 days

23 days

2 Open House 10:00-12:00
 8-5 week grades due 8:00
 11 Columbus Day no school
 21 Board Meeting 5:15
 31 Halloween

OCTOBER '21						
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 '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

14 30 Week Grades Due 8:00
 15 -22 Spring Break
 28 Board Meeting 5:15

21 days

15 days

11 Veterans Day no school
 12 Grades Due 8:00
 17 Parent Teacher Zoom Conference no school for students
 18 Board Meeting 5:15
 25-26 Thanksgiving Break

NOVEMBER '21						
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 '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				

08 Mother's Day
 19 Board Meeting 5:15
 20 35 Week Grades Due
 30 Memorial's Day

18 days

21 days

15-15 week grades due
 16 Board Meeting 5:15
 24-31 Winter Recess

DECEMBER '21						
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 '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		

16 Board Meeting 5:15
 16-23 Final Exams
 19 Father's Day

17 days

18 days

1 New Year's Day
 17 M.L. King Day no school
 20 Board Meeting 5:15
 27- 20 Week Grades Due
 24 - 28 Exam Week
 31 Rating Day no school

JANUARY '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					

JULY '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						

4 Independence Day

19 days