

# Application: West Buffalo Charter School

Amy Jones - ajones@westbuffalocharter.org  
2023-2024 Annual Report

## Summary

ID: 0000000109

Status: Annual Report Submission

## Entry 1 – School Information and Cover Page

Completed - Oct 23 2024

### 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 the 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 2023-2024 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, 2024**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

WEST BUFFALO CHARTER SCHOOL 800000067492

**b. Unofficial or Popular School Name**

WBCS

**c. CHARTER AUTHORIZER (As of June 30th, 2024)**

Please select the correct authorizer as of June 30, 2024 or you may not be assigned the correct tasks.

BOARD OF REGENTS

**c. School Unionized**

Is your charter school unionized?

No

**d. District/CSD of Location**

BUFFALO CITY SD

**e. Date of Approved Initial Charter**

Mar 12 2010

**f. Date School First Opened for Instruction**

Aug 13 2012

## **g. Approved School Mission and Key Design Elements**

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

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

West Buffalo Charter School is determined to help each student reach their fullest potential. Daily instruction contains a unique blend of speech and language skills and intensive literacy instruction. West Buffalo Charter School allows students to explore their interests, establish and maintain positive relationships, and maximize their individual successes.

West Buffalo Charter School's Key Design Elements are as follows:

West Buffalo Charter School believes in...

A small, safe learning community serving grades K-8.

High teacher-to-student ratio with small class sizes.

An extended school day.

Differentiated and intensive instruction in all academic areas.

Developing language acquisition, literacy skills, and reading proficiency.

Building positive, respectful relationships between staff, students, parents, and the community.

Integrating Art, Music, Physical Education, and STEAM to educate the whole child.

Ongoing professional development focused on innovative teaching techniques and technology integration.

Partnering with Canisius College and other local organizations to support and enhance student learning.

Creating a school committed to excellence in education.

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## **h. School Website Address**

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

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**i. Total Approved Charter Enrollment for 2023-2024 School Year**

500

**j. Total Enrollment on June 30, 2024 - excluding Pre-K program enrollment**

503

**k. Grades Served**

Grades served during the 2023-2024 school year (exclude Pre-K program students):

**Responses Selected:**

Kindergarten

1

2

3

4

5

6

7

8

**l. Charter Management Organization/Educational Management Organization**

Do you have a [Charter Management Organization](#)?

No

# FACILITIES INFORMATION

**m. FACILITIES: Owned, rented, leased to educate students**

Will the school maintain or operate multiple sites in 2024-2025?

No, just one site.

**School Site 1 (Primary)**

**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	113 Lafayette Avenue, Buffalo, NY 14213	716-923-1534	Buffalo	K-8	K-8	No

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>
Operational Leader	Rachel Banas	Director of Operations & Student Services	716-923-1534		<a href="mailto:rbanas@westbuffalocharter.org">rbanas@westbuffalocharter.org</a>
Compliance Contact	Amy Jones	Chief Financial Officer	716-923-1534		<a href="mailto:ajones@westbuffalocharter.org">ajones@westbuffalocharter.org</a>
Complaint Contact	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>
DASA Coordinator	Amanda Nowak	Behavioral Interventionist	716-923-1534		<a href="mailto:anowak@westbuffalocharter.org">anowak@westbuffalocharter.org</a>
Phone Contact for After Hours Emergencies	Andrea Todoro	School Leader	716-923-1534		<a href="mailto:atodoro@westbuffalocharter.org">atodoro@westbuffalocharter.org</a>

**m1b. Is site 1 in public space or in private space?**

Private Space

**m1c. Is site 1 in a co-located or not in a co-located facility?**

**Responses Selected:**

Not Co-Located

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

**m1e. 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, 2024.**

**Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit a current fire inspection certificate.**

**If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.**

**Site 1 Certificate of Occupancy (COO)**

[0518 Certificate of Occupancy Issued 9.27.18.pdf](#)

**Filename:** 0518 Certificate of Occupancy Issued 9.27.18.pdf **Size:** 1.6 MB

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**Site 1 Fire Inspection Report**

*This is required, marked optional for administrative purposes.*

[Fire Inspection Report.pdf](#)

**Filename:** Fire Inspection Report.pdf **Size:** 403.1 kB

**n. List of owned, rented, leased facilities not used to educate students and the purpose of each.**

Separate by semi-colon (;)

None

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**o1. Total Number of School Calendar Days**

179

**o2. Total Number of Instructional Hours by Month (Entries are required for all months. Enter a zero for months with no instructional hours.)**

January 2024	160
February 2024	128
March 2024	160
April 2024	128
May 2024	168
June 2024	112
July 2023	0
August 2023	0
September 2023	144
October 2023	168
November 2023	136
December 2023	128

**CHARTER REVISIONS DURING THE 2023-2024 SCHOOL YEAR**



**p. Summary of Material and Non-Material Charter Revisions approved or pending in 2023-2024, including updates to the school’s board of trustees’ bylaws, enrollment policy, discipline policy, or complaint policy.**

*Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.*

Does the school have any material or non-material revisions approved or pending?

No

**ATTESTATIONS**

**q. Name/Position of Person Completing/Submitting the 2023-2024 Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).**

Name	Amy Jones
Position	Chief Financial Officer
Phone/Extension	716-923-1534-2001
Email	<a href="mailto:ajones@westbuffalocharter.org">ajones@westbuffalocharter.org</a>

**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

As outlined in ENTRY 7 (Employee Fingerprint Requirements Attestation):

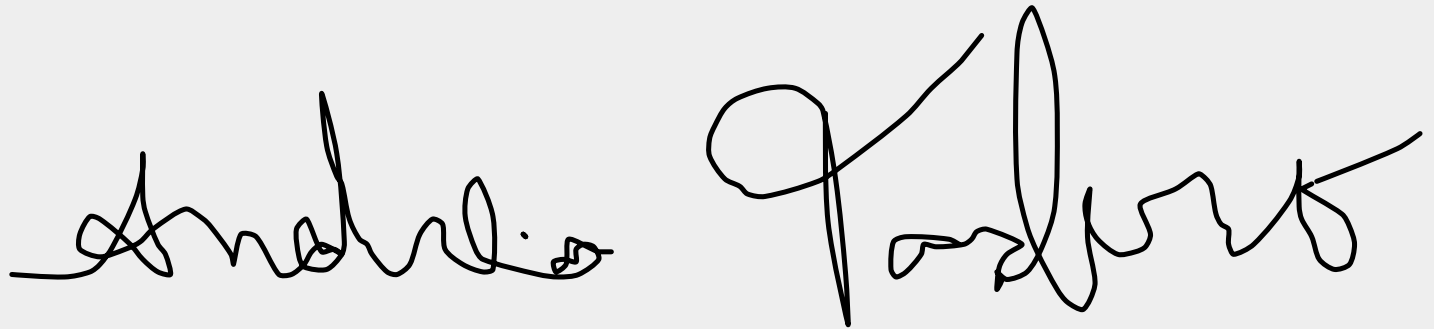
Our E-Signatures (not digital signatures) (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 7 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

**Responses Selected:**

Yes

**Signature, Head of Charter School**

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style and appears to read "Andrew G. Adams".

**Signature, President of the Board of Trustees**

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style and appears to read "E. J. Schreck".



Thank you.

## Entry 2 – Links to Critical Documents on School Website

Completed - Oct 23 2024

### Instructions

**Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the [link from the school's website](#) for each of the items. All links must be readily found on the school's website.

1. Current Annual Report (i.e., 2023-2024 Annual Report);<sup>[1]</sup>
2. Board meeting notices, agendas and documents;
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law;<sup>[2]</sup> (Even if there is no school data yet reported, provide a direct web link to the most recent [New York State School Report Card](#) for the charter school.
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the July 2023 [Emergency Response Plan Memo](#) – Charter Schools Only);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

<sup>[2]</sup> SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

## Entry 2 – Links to Critical Documents on School Website

School Name: West Buffalo Charter School

**Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the [link from the school's website](#) for each of the items. All links must be readily found on the school's website.

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2023-2024 Annual Report)	<u><a href="https://www.westbuffalocharter.org/Families/School-Policies-Forms">https://www.westbuffalocharter.org/Families/School-Policies-Forms</a></u>
2. Board meeting notices, agendas and documents	<u><a href="https://www.westbuffalocharter.org/Our-School/Board-of-Trustees">https://www.westbuffalocharter.org/Our-School/Board-of-Trustees</a></u>
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law; (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.	<u><a href="https://www.westbuffalocharter.org/Our-School/State-Report-Card">https://www.westbuffalocharter.org/Our-School/State-Report-Card</a></u>
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u><a href="https://www.westbuffalocharter.org/Families/School-Policies-Forms">https://www.westbuffalocharter.org/Families/School-Policies-Forms</a></u>
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u><a href="https://www.westbuffalocharter.org/Families/School-Policies-Forms">https://www.westbuffalocharter.org/Families/School-Policies-Forms</a></u>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<u><a href="https://www.westbuffalocharter.org/Families/School-Policies-Forms">https://www.westbuffalocharter.org/Families/School-Policies-Forms</a></u>
6. Authorizer-approved FOIL Policy	<u><a href="https://www.westbuffalocharter.org/Families/School-Policies-Forms">https://www.westbuffalocharter.org/Families/School-Policies-Forms</a></u>

7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)

<https://www.westbuffalocharter.org/Families/School-Policies-Forms>



Thank you.

## Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Oct 23 2024

### Required of ALL Charter Schools

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 2023-2024 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) due **no later than 11:59 PM on August 1, 2024**. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2023-2024 school year completes the form.**

Charter schools **must** submit the latest version of the form. 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 Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

### [Consolidated Financial Disclosures](#)

Filename: Consolidated\_Financial\_Disclosures.pdf Size: 10.8 MB

## Entry 4 – Board of Trustees Membership Table

Completed - Oct 23 2024

### 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 4 – Board of Trustees Membership 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.

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**Authorizer:**

Who is the authorizer of your charter school?

Board of Regents

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**1. 2023-2024 Board Member Information (Enter info for each BOT member)**

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2023-2024
1	Michelle Stevens	[REDACTED]	Trustee/Member	Development & Governance	Yes	4	06/30/2022	06/30/2025	9
2	James Deuschle	[REDACTED]	Treasurer	Audit & Finance (sub-committee: Finance/Construction/Facilities)	Yes	3	06/30/2021	06/30/2024	9
3	Lorrei Di Camillo	[REDACTED]	Trustee/Member	Academic Excellence	Yes	2	6/30/2021	06/30/2024	6
4	Deborah Licatta	[REDACTED]	Vice Chair	Development Committee	Yes	2	06/30/2021	06/30/2024	8
5	Peter Heffley	[REDACTED]	Trustee/Member	Human Resources	Yes	2	06/30/2021	06/30/2024	10
6	Robert Schreck	[REDACTED]	Chair	Audit & Finance	Yes	2	06/30/2023	06/30/2026	10
7	Wayne Robinson	[REDACTED]	Trustee/Member	Academic Excellence	Yes	1	06/30/2021	06/30/2024	5 or less

8	Brielynn Bell	[REDACTED]	Secretary	Human Resources & Academic Excellence	Yes	1	06/30/2021	06/30/2024	10
9	Ronald Rambally	[REDACTED]	Trustee/Member	Human Resources	Yes	1	06/30/2023	06/30/2026	8

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

No

**2. Number of board meetings conducted in 2023-2024**

11

**3. Number of board meetings scheduled for the 2024-2025 school year**

12



#### 4. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total number of Voting Members on June 30, 2024	9
b. Total number of Voting Members added during the 2023-2024 school year	0
c. Total number of Voting Members who left the board during 2023-2024 school year	0
d. Total Maximum Number of Voting Members in 2023-2024; as set by the board in bylaws, resolution, or minutes	11

#### 5. INFORMATION ABOUT NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES (REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED ONLY)

a. Total number of Non-Voting Members on June 30, 2024	0
b. Total number of Non-Voting Members added during the 2023-2024 school year	0
c. Total number of Non-Voting Members who left the board during the 2023-2024 school year	0
d. Total Maximum Number of Non-Voting members in 2023-2024, as set by the board in bylaws, resolution, or minutes set by the board in bylaws, resolution, or minutes	0
e. Board members attending 8 or fewer meetings during 2023-2024	0

Thank you.

## Entry 5 – Board Meeting Minutes

Completed - Oct 23 2024

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

Schools must upload a complete set of final monthly board meeting minutes (July 2023-June 2024), which should match the number of meetings held during the 2023-2024 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 **no later than 11:59 PM on August 1, 2024**.

### 2023-2024 Combined BOT Minutes

Filename: 2023-2024\_Combined\_BOT\_Minutes.pdf Size: 826.8 kB

## Entry 6 – Enrollment & Retention

Completed - Oct 23 2024

### Instructions for submitting Enrollment and Retention Efforts

#### Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2023-2024 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWD), English Language Learner(s) (ELL), 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 2024-2025.

#### \*SUNY-authorized charter schools

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

## Entry 6 – Enrollment and Retention of Special Populations

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**Good Faith Efforts to Meet Recruitment Targets (Attract)**

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024-2025
Students with Disabilities	We recruit city-wide and participate in the city-wide lottery platform thus recruitment is fair and open. We recruit heavily at city-wide child care centers and UPK sites. We rely heavily on social media and family referrals. We are currently meeting our SWD targets.	We will continue to recruit the same way as 23-24 as we are successful in meeting our SWD targets.
English Language Learners	Approximately 25% of our students are classified as ELL. Our greatest referral source remains family referrals which results in this consistent trend. (sibling preference, in-house ENL liaison and our Karen maintenance staff)	We will continue to recruit the same way as 23-24 as we are successful in meeting our ELL targets.
Economically Disadvantaged	Approximately 90% of our students are classified as ED. We attended recruitment events as well as used social media to recruit. Our greatest source is family referrals which results in this consistent trend.	We will continue to recruit the same way as 23-24 as we are successful in meeting our ED targets.

**Good Faith Efforts To Meet Retention Targets**

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services such as speech, OT and PT.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services.
English Language Learners	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.
Economically Disadvantaged	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child.	Provide a solid and sound education program that limits the number of transferring students. Continue to provide wrap-around services that support the whole child.

**Entry 7 – Employee Fingerprint Requirements Attestation**

Completed - Oct 23 2024

**Entry 7 – Employee Fingerprint Requirements Attestation**

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at [NYSEDCSO Employee Clearance and Fingerprint Memo](#) or visit the NYSED website at [Who Must Be Fingerprinted Charts](#) for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

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

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

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

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### **Attestation**

#### **Responses Selected:**

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

## **Entry 8 – Organization Chart**

Completed - Oct 23 2024

### **Instructions**

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

Upload the 2023-2024 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

### **2023-2024 Org Chart no names**

Filename: 2023-2024\_Org\_Chart\_no\_names.pdf Size: 91.9 kB

## **Entry 9 – School Calendar**

Completed - Oct 23 2024

### **Instructions for submitting School Calendar**

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

If the charter school has a tentative calendar based on available information and guidance at the time, please submit it **no later than 11:59 PM on August 1, 2024**. Charter schools must upload a final school calendar into the portal and may do so at any time but **no later than 11:59 PM on September 16, 2024**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

**Sample Calendar:**

**12 Month Calendar 2021-2022**  
**184 Instructional Days**

July					January (20)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
			1	2	3	4	5	6	7
5	6	7	8	9	10	11	12	13	14
12	13	14	15	16	17	18	19	20	21
19	20	21	22	23	24	25	26	27	28
26	27	28	29	30	31				

August					February (15)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6		1	2	3	4
9	10	11	12	13	7	8	9	10	11
16	17	18	19	20	14	15	16	17	18
23	24	25	26	27	21	22	23	24	25
30	31				28				

September (18)					March (23)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
		1	2	3		1	2	3	4
6	7	8	9	10	7	8	9	10	11
13	14	15	16	17	14	15	16	17	18
20	21	22	23	24	21	22	23	24	25
27	28	29	30		28	29	30	31	

October (20)					April (15)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
				1					1
4	5	6	7	8	4	5	6	7	8
11	12	13	14	15	11	12	13	14	15
18	19	20	21	22	18	19	20	21	22
25	26	27	28	29	25	26	27	28	29

November (18)					May (21)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5	2	3	4	5	6
8	9	10	11	12	9	10	11	12	13
15	16	17	18	19	16	17	18	19	20
22	23	24	25	26	23	24	25	26	27
29	30				30	31			

December (17)					June (17)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
		1	2	3			1	2	3
6	7	8	9	10	6	7	8	9	10
13	14	15	16	17	13	14	15	16	17
20	21	22	23	24	20	21	22	23	24
27	28	29	30	31	27	28	29	30	

<span style="display: inline-block; width: 15px; height: 10px; background-color: #008080; border: 1px solid black;"></span> Staff Report - August 23rd	<span style="display: inline-block; width: 15px; height: 10px; background-color: #ffff00; border: 1px solid black;"></span> Early Dismissal Days	<span style="display: inline-block; width: 15px; height: 10px; background-color: #ff0000; border: 1px solid black;"></span> Holiday/Recess (No Students or Staff)
<span style="display: inline-block; width: 15px; height: 10px; background-color: #00bfff; border: 1px solid black;"></span> Superintendent's Conference Day (No School for Students)	<span style="display: inline-block; width: 15px; height: 10px; background-color: #ffcc00; border: 1px solid black;"></span> Regents and School-level Exams	
<span style="display: inline-block; width: 15px; height: 10px; background-color: #90ee90; border: 1px solid black;"></span> September 8, 2021 All Grade Levels Report	<span style="display: inline-block; width: 15px; height: 10px; background-color: #ff00ff; border: 1px solid black;"></span> June 24, 2022 - Last Day of School	

[2023-2024 WBCS School Calendar](#)

# Entry 10 – Faculty/Staff Roster Template

Completed - Oct 23 2024

## [INSTRUCTIONS](#)

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

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2023-2024 school year).

**Use of the 2023-2024 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.**

**Reminders:** Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	<b>Select</b> your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	<b>Select</b> your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.
TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

## [faculty-staff-roster-template-2024](#)

Filename: faculty-staff-roster-template-202\_3Sy9S18.xlsx Size: 57.1 kB

# Entry 11 – Progress Toward Goals

Completed - Oct 23 2024

## Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system **no later than 11:59 PM on September 16, 2024**.



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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters **no later than 11:59 PM on November 1, 2024.**

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

## **Entry 11 – Progress Toward Goals**

### **PROGRESS TOWARD CHARTER GOALS**

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2024.

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#### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2024.**

---

**2023-2024 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	West Buffalo Charter School will increase student proficiency on the NYS Grades3-8 English Language Arts Assessments to levels that meet or exceed the NYS average each year.	NYS Assessments	Unable to Assess	Data not available at time of report.
Academic Goal 2	West Buffalo Charter School will continue to meet or exceed the NYS average based on student proficiency outcomes on the NYS Grades3-8 Math Assessments each year.	NYS Assessments	Unable to Assess	Data not available at time of report
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

#### 4. ORGANIZATION GOALS

**For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

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**2022-2023 Progress Toward Attainment of Organization Goals**

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

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

No

**6. FINANCIAL GOALS**

**2022-2023 Progress Toward Attainment of Financial Goals**

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

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

(No response)

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

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

## Entry 12 – Audited Financial Statements

Completed - Oct 23 2024

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the Annual Report Portal and into the SUNY Epicenter document management system **no later than 11:59 PM on November 1, 2024**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the Annual Report Portal **no later than 11:59 PM on November 1, 2024**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2024 but will be identified as a required task thereafter and due on November 1, 2024. This is a required task, and it is marked optional for administrative purposes only.**

### [2024 Financial Statements - FINAL consolidated](#)

Filename: 2024\_Financial\_Statements\_-\_FINAL\_\_nkp4FGT.pdf Size: 543.0 kB

## Entry 12b – Audited Financial Report Template (BOR)

Completed - Oct 23 2024

### [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 [2023-2024 Annual Reports](#) webpage. Upload the completed file in Excel format and submit **no later than 11:59 PM on November 1, 2024**.

**Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.**

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

### [audited-financial-report-template-nysed-for-ar-2023-24](#)

Filename: audited-financial-report-template\_tamY4eF.xlsx Size: 457.4 kB

## Entry 12c – Additional Financial Documents

Completed - Oct 23 2024

**Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit **no later than 11:59 PM on November 1, 2024**. 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. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

## [2024 Management Letter - FINAL](#)

Filename: 2024\_Management\_Letter\_-\_FINAL.pdf Size: 205.7 kB

## [2024 Financial Statements - FINAL](#)

Filename: 2024\_Financial\_Statements\_-\_FINAL.pdf Size: 719.5 kB

## [2024 Required Communications Letter - FINAL](#)

Filename: 2024\_Required\_Communications\_Lette\_RxSNJSN.pdf Size: 242.0 kB

# Entry 12d – Financial Contact Information

Completed - Oct 23 2024

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal no later than 11:59 PM on November 1, 2024.

## Form for "Financial Contact Information"

### 1. School Based Fiscal Contact Information

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

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Sarah Hopkins, CPA	[REDACTED]	[REDACTED]	14

### 3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	N/A					

## Entry 13 – Fiscal Year 2024-2025 Budget

Completed - Oct 23 2024

**SUNY-authorized charter schools** should download the [2024-2025 Budget and Quarterly Report Template and the 2024-2025 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due no later than 11:59 PM on November 1, 2024.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY25 Budget using the [2024-2025 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due no later than 11:59 PM on November 1, 2024.**

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

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

### [2024-2025-annual-report-budget-template - submission](#)

Filename: 2024-2025-annual-report-budget-te\_H1otltG.xlsx Size: 100.9 kB

## Optional Additional Documents to Upload (BOR)

Incomplete



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

**Trustee Name:**

Brielynn Bell

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**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

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

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

**None**

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

[Redacted]

**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

6/28/2024

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Wayne Robinson

---

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Board member at large

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

None

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



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

**None**

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

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

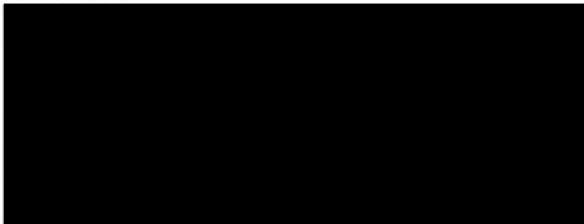
**Business Telephone:**

---

**Business Address:**

---

**E-mail Address:**



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

6-29-24

Signature

Date

Acceptable signature formats include:

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

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

**Trustee Name:**

*Jim Deuschle*

---

**Name of Charter School Education Corporation:**

**West Buffalo Charter School**

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

*Treasurer*

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

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

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

**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>

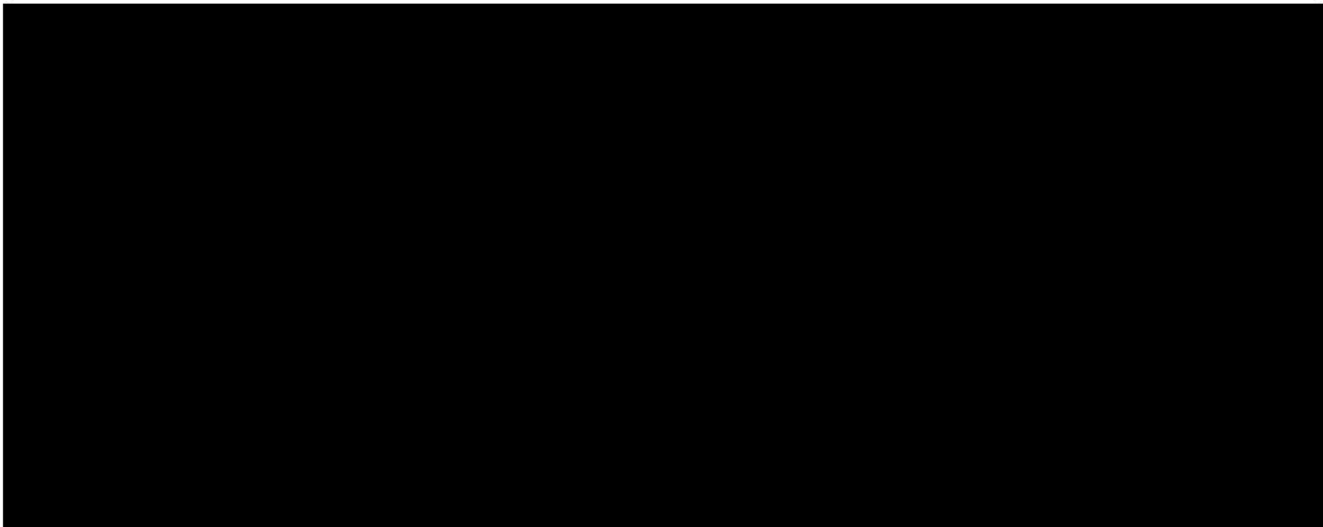
*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

---

**Business Address:**

---



*Janu Dunsch*

*6/24/24*

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

Trustee Name:

*Peter J. Hufley*

Name of Charter School Education Corporation:

West Buffalo Charter School

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

*Trustee, Pres. of the Board*

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

Yes  No

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

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

Yes  No

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



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

Yes  No

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

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

Yes  No

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


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

**None**

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

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

**None**

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



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

**Trustee Name:**

Michelle Stevens

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

BOT  
SECRETARY  
VICE CHAIR  
CHAIR

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

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

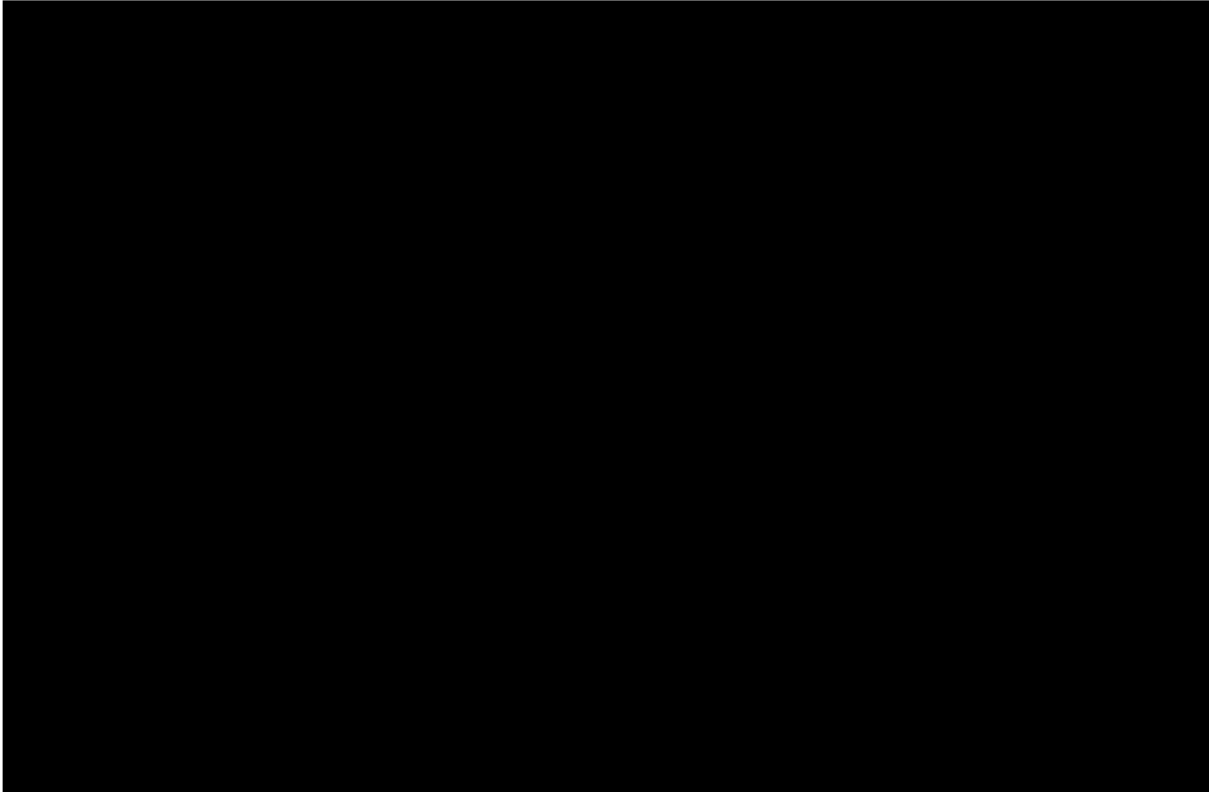
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>



*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*



*Michelle Stevens*

*6-24-2024*

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Lorrei DiCamillo

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

*Secretary*

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

None

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

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

**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>



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

**Trustee Name:**

Ronald Rambally

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Trustee

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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



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

**None**

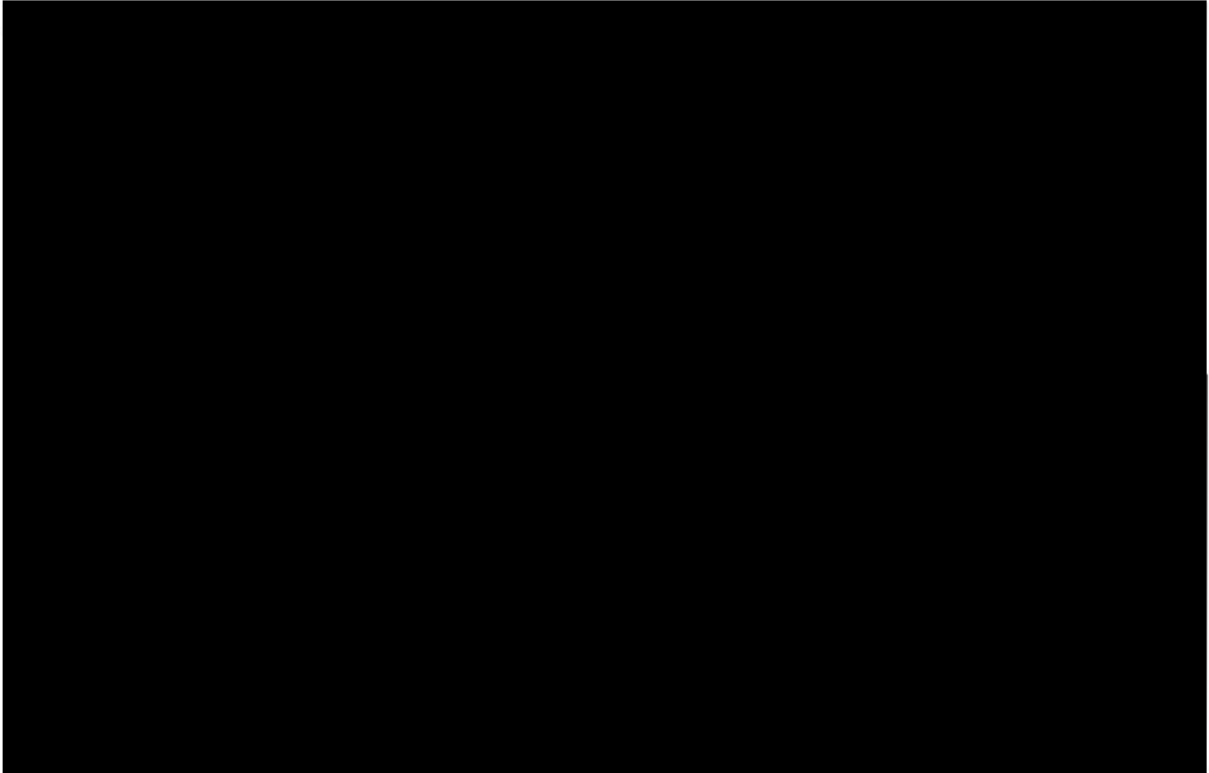
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*



A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke, is positioned above the signature label.

**Signature**

6/24/2024

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Deborah A. Licata

**Name of Charter School Education Corporation:**

West Buffalo Charter School

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

Trustee

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

**None**

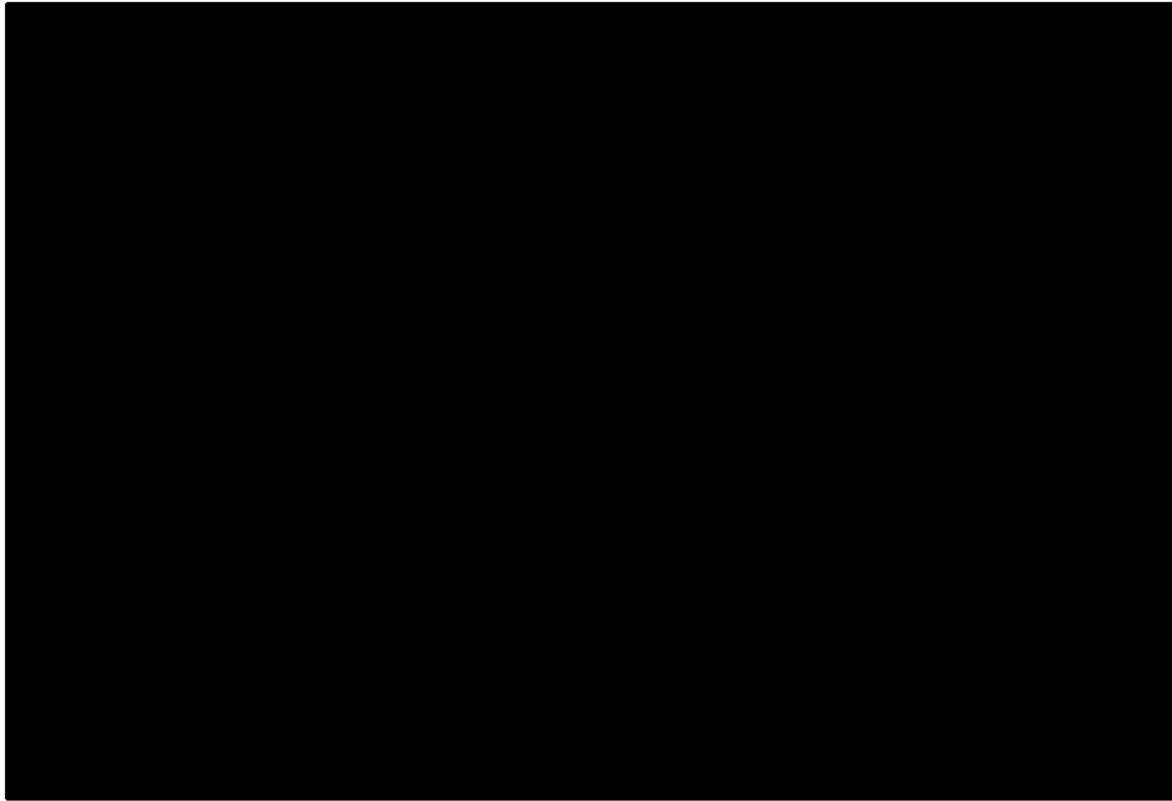
<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

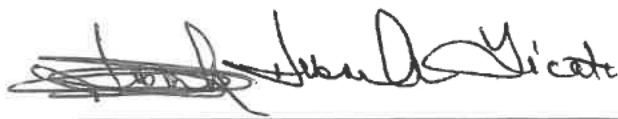
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation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

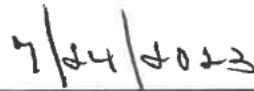
**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>

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Handwritten signature in black ink, appearing to read "John D. Micote".

Handwritten date "7/24/2023" in black ink.

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



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

Trustee Name:

Robert J. Schreck

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Chair; ViceChair

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

Yes  No

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

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

None

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

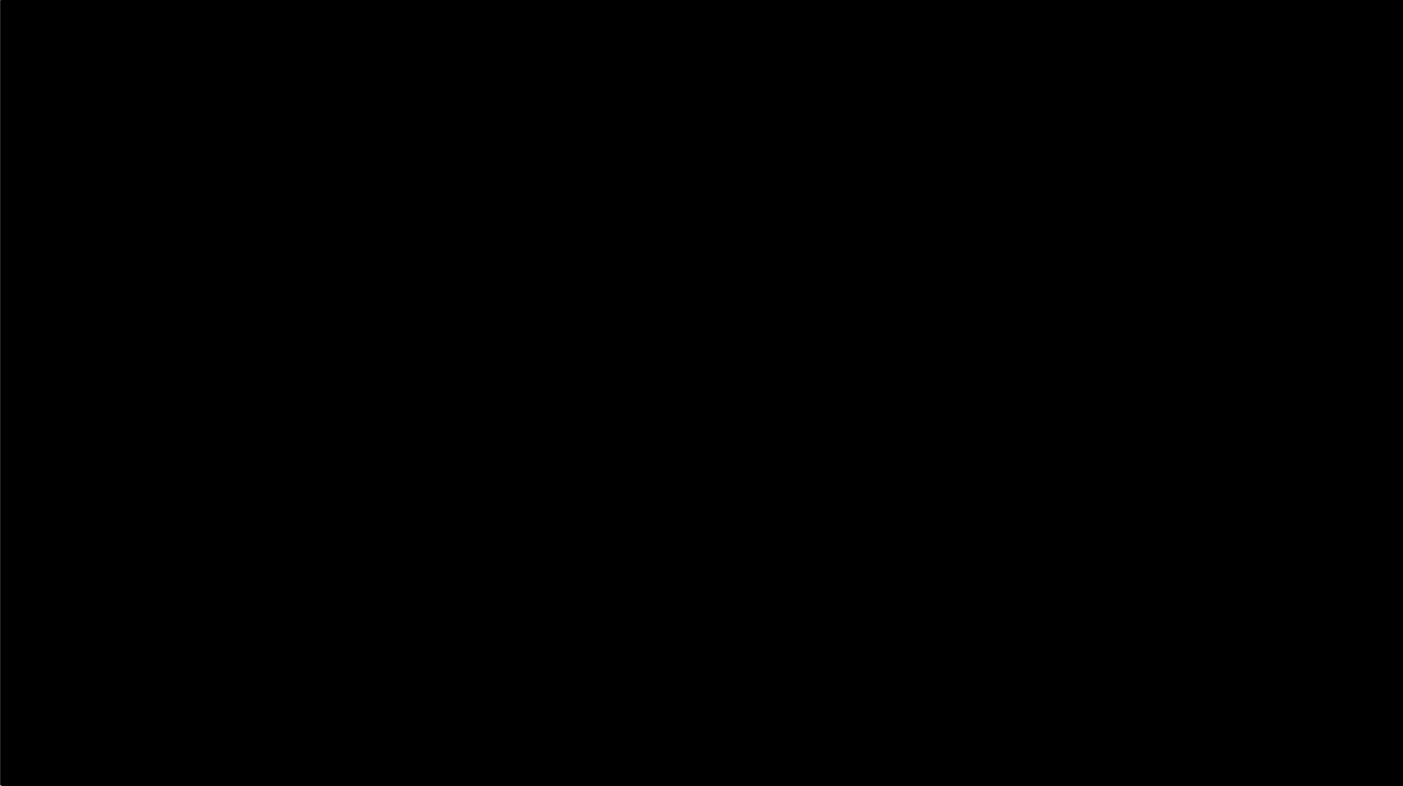
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None

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

-

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*David J. Schrad*

---

Signature

*7/9/24*

---

Date

Acceptable signature formats include:

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

*last revised 04/2022*



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
JULY 24, 2023  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Ronald Rambally, Deborah Licata, Brielynn Bell, Peter Heffley, Michelle Stevens, Lorrei DiCamillo, Robert Schreck, James Deuschle**

**Excused: Wayne Robinson, Thomas Schenk**

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

**Quorum Present: Yes**

**Call to Order**

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

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **July 17, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

## **Annual Meeting**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley Robert Schrek 3 year-terms as President were approved as presented. All in favor. Non-opposed.**

The Slate of officers presented is:

Robert Schreck - President

Deborah Licata - Vice President

Brielynn Bell - Secretary

James Deuschle - Treasurer

Lorrei DiCamillo - Trustee

Wayne Robinson - Trustee

Michelle Stevens - Trustee

Deborah Licatta - Trustee

Thomas Schenk - Trustee

Peter Heffley - Trustee

**Upon motion duly made by Peter Heffley and seconded by Deborah Licata the slate of officers were approved as presented.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the Annual Calendar was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Brielynn Bell and seconded by Lorrei DiCamillo, No changes to the Bylaws were approved as presented. All in favor. Non-opposed.**

## **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by Deborah Licata. This meeting was adjourned at 3:10PM.

## **July 2023 Monthly Meeting**

- The June 24, 2023 Minutes were approved

**Upon motion duly made by Ronald Rambally and seconded by Brielynn Bell the June 26th 2023 Minutes was approved as presented. All in favor. Non-opposed.**

## **Financial Report**

Elizabeth Sterns presented the financial reports for the period ending June 30, 2023 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Peter Heffly and seconded by Brielynn Bell , the June Financials were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley , the Station 28 Contract was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Ronald Rambally the Buffalo Security & Fire Contract was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ronald Rambally and seconded by Michelle , the Neffs & Sons Contract was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Brielynn Bell and seconded by Deborah Licata, the Park Place Visualization Contract was approved as presented. All in favor. Non-opposed.**



### **School Leader Report**

In Andrea Todoro absence Lauren Lysiak presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the Student Handbook were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the New Hires were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Brielynn Bell and seconded by Ronald Rambally, the After School Coordinator was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffly and seconded by Brielynn Bell, the PD Calendar was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the School Leader Report has been approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Peter Heffley and seconded by Michelle Stevens. The meeting was adjourned at 3:49 PM.

Respectfully Submitted,  
Yolanda Perez

**The next WBCS Board meeting will take place on August 28, 2023 at 2:30 PM in the WBCS Administrative Conference Room.**

**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
AUGUST 28, 2023  
2:30 PM  
MONTHLY MEETING**

**WORK SESSION**

**Board Members**

**Present:** Brielynn Bell, Michelle Stevens, Robert Schreck, Deborah Licata, Wayne Robinson

**Excused:** Peter Heffley, Loerrei DiCamillo, Ronald Rambally, Thomas Schenk, James Deuschle

**Also Present:** Andrea Todoro, Elizabeth Sterns, Amy Jones, Yolanda Perez, Rachel Banas, Lauren Lysiak

**Quorum Present:** No

**Call to Order**

Quorum was not present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **September 11, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

We did not meet quorum so it was a working session.

Respectfully Submitted,  
Yolanda Perez

**The next WBCS Board meeting will take place on September 25, 2023 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
SEPTEMBER 25, 2023  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Deborah Licata, Brielynn Bell, Peter Heffley, Michelle Stevens, Lorrei DiCamillo, Robert Schreck, Ronald Rambally**

**Excused: James Deuschle, Wayne Robinson**

**Also Present: Andrea Todoro, Elizabeth Sterns, Amy Jones, Lauren Lysiak, Rachel Banas**

**Quorum Present: Yes**

**Call to Order**

Mr. Schreck called the meeting to order at **2:28PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **September 11, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS

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

### **Monthly Meeting**

- The July 24, 2023 Minutes were approved.

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley the July 24, 2023 Minutes was approved as presented. All in favor. Non-opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending August 31, 2023.  
(a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Peter Heffley and seconded by Deborah Licata, the August Financials were approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffley and seconded by Brielynn Bell, the travel policy was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Deborah Licata and seconded by Brielynn Bell, the financial management policy was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ronald Rambally and seconded by Peter Heffley, the hiring of legal counsel was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the redesign of the website was approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

The Board would like to thank James Deuschle for linking West Buffalo Charter School and Rich Products together to facilitate our evacuation drill. They have been great to work with.

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

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the School Leader Report has approved as presented. All in favor. Non-opposed.**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Peter Heffley and seconded by Lorrei DiCamillo. The meeting was adjourned at 3:27PM.

Respectfully Submitted,  
Lauren Lysiak

**The next WBCS Board meeting will take place on October 23, 2023 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
OCTOBER 23, 2023  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Deborah Licata, Brielynn Bell, Peter Heffley, James Deuschle, Wayne Robinson, Ronald Rambally, Lorrei DiCamillo**

**Excused: Michelle Stevens, Robert Schreck**

**Also Present: Andrea Todoro, Elizabeth Sterns, Rachel Banas, Amy Jones**

**Quorum Present: Yes**

**Call to Order**

Ms. Licata called the meeting to order at **2:35 PM**. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **October 16, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The September 25, 2023 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Lorrei DiCamillo the September 25, 2023 Minutes was approved as presented. All in favor. Non-opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending September 30, 2023. (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Peter Heffley and seconded by Lorrei DiCamillo, the Consultant Agreement was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ronald Rambally and seconded by Brielynn Bell, the September Financials were approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

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

**Upon motion duly made by Brielynn Bell and seconded by Lorrei DiCamillo, the Consultant Teacher hire was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Ronald Rambally and seconded by Peter Heffley, the School Leader Report has approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Peter Heffley and seconded by Ronald Rambally. The meeting was adjourned at 3:35 PM.

Respectfully Submitted,  
Rachel Banas

**The next WBCS Board meeting will take place on November 20, 2023 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
NOVEMBER 20, 2023  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Lorrei DiCamillo, Michelle Stevens, Deborah Licata, Robert Schreck, Brielynn Bell, James Deuschle, Wayne Robinson, Ronald Rambally, Peter Heffley**

**Excused:**

**Also Present: Elizabeth Sterns, Rachel Banas, Amy Jones, Lauren Lysiak**

**Quorum Present: Yes**

**Call to Order**

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

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **November 13, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.



### **Monthly Meeting**

- The October 23, 2023 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Debbie Licata, the October 23, 2023 Minutes was approved as presented. All in favor. Non-opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending September 30, 2023.  
(a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Debbie Licata and seconded by Peter Heffley, the October Financials were approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

**Erin Clifford** presented the School Leader report (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Ronald Rambally and seconded by Lorrei DiCamillo, the School Leader Report has been approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Peter Heffley and seconded by Ronald Rambally. The meeting was adjourned at 3:13 PM.

Respectfully Submitted,  
Lauren Lysiak

**The next WBCS Board meeting will take place on December 18, 2023 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
JANUARY 22, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Michelle Stevens, Robert Schreck, Brielynn Bell, Ronald Rambally, Peter Heffley, James Deuschle**

**Excused: Wayne Robinson, Deborah Licata, Lorrei DiCamillo,**

**Also Present: Andrea Todoro, Rachel Banas, Amy Jones, Lauren Lysiak**

**Quorum Present: Yes**

**Call to Order**

Mr. Schreck called the meeting to order at 2:29 PM. Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **January 12, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The November 20, 2023 Minutes were approved.

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the November 20, 2023 Minutes was approved as presented. All in favor. Non-opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending December 31, 2023. (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the increase for minimum wage for instructional aides was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffley and seconded by Brielynn Bell, the December Financials were approved as presented. All in favor. Non-opposed.**

### **School Leader Report**

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

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the Health & Wellness Policy was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made, the Workplace Violence Prevention Policy was approved as presented and an electronic vote was collected. All in favor. Non-opposed.**

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

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the mentor teacher program was approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the School Leader Report has been approved as presented. All in favor. Non-opposed.**

**Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by Peter Heffley. The meeting was adjourned at 3:20 PM.

Respectfully Submitted,  
Lauren Lysiak

**The next WBCS Board meeting will take place on February 26th at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
FEBRUARY 26, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Michelle Stevens, Robert Schreck, Brielynn Bell, Ronald Rambally, Peter Heffley, James Deuschle, Deborah Licata, Wayne Robinson**

**Excused: Lorrei DiCamillo**

**Also Present: Andrea Todoro, Rachel Banas, Amy Jones, Lauren Lysiak**

**Quorum Present: Yes**

**Call to Order**

Mr. Schreck called the meeting to order at 2:30pm Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **February 16, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The January 22, 2024 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the January 22, 2024 Minutes was approved as presented. All in favor. Non-opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending January 31, 2024.  
(a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the longevity policy was approved as presented. All in favor. Non-opposed.**

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

### **School Leader Report**

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

**Upon motion duly made by Deborah Licata and seconded by Peter Heffley, the 24-25 School Calendar has been approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the hiring for the vacancy has been approved as presented. All in favor. Non-opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the School Leader Report has been approved as presented. All in favor. Non-opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Ronald Rambally and seconded by Michelle Stevens. The meeting was adjourned at 3:25 PM.

Respectfully Submitted,  
Maxine Perez

**The next WBCS Board meeting will take place on March 25, 2024 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
MARCH 25, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Peter Heffley, Michelle Stevens, Deborah Licata, James Deuschle, Brielynn Bell, Robert Schreck**

**Excused: Lorrei DiCamillo, Wayne Robinson, Ronald Rambally**

**Also Present: Andrea Todoro, Lauren Lysiak, Amy Jones, Maxine Perez**

**Quorum Present: Yes**

**Call to Order**

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

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **March 18, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The February 26, 2024 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens the February 26, 2024 Minutes were approved as presented. All in favor. Non-opposed.**

**Financial Report**

**Amy Jones** presented the financial reports for the period ending February 29, 2024 (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Deborah Licata and seconded by Brielynn Bell, the February Financials were approved as presented. All in favor. Non-opposed.**

**School Leader Report**

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

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

**Adjournment**

Being that there was no further business to discuss, a motion to dismiss was made by **Deborah Licata** and seconded by **Brielynn Bell**. The meeting was adjourned at 3:18 pm.

Respectfully Submitted,  
Maxine Perez

**The next WBCS Board meeting will take place on April 22, 2024 at 2:30 PM in the WBCS Administrative Conference Room.**





**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
APRIL 22, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Ronald Rambally, Brielynn Bell, Michelle Stevens, Peter Heffley, Robert Schreck, James Deuschle**

**Excused: Deborah Licata, Lorrei DiCamillo, Wayne Robinson**

**Also Present: Andrea Todoro, Lauren Lysiak, Rachel Banas, Amy Jones, Maxine Perez**

**Quorum Present: Yes**

**Call to Order**

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

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **April 15, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The March 25, 2024 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the March 25, 2024 Minutes were approved as presented. All in favor. None opposed.**

### **School Leader Report**

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

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the revised 24-25 School Calendar was approved as presented. All in favor. None opposed.**

**Upon motion duly made by Brielynn Bell and seconded by Ronald Rambally, the School Leader Report was approved as presented. All in favor. None opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending **March 31, 2024** (a copy is attached hereto and made a part hereof).

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the March Financials were approved as presented. All in favor. None opposed.**

### **Adjournment**

Being that there was no further business to discuss, a motion to dismiss was made by **Ronald Rambally** and seconded by **Peter Heffley**. The meeting was adjourned at 3:30 PM.

Respectfully Submitted,  
Maxine Perez

**The next WBCS Board meeting will take place on May 20, 2024 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
MAY 20, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Deborah Licata, Lorrei DiCamillo, Brielynn Bell, Peter Heffley, Michelle Stevens, James Deuschle, Robert Schreck**

**Excused: Wayne Robinson, Ronald Rambally**

**Also Present: Andrea Todoro, Lauren Lysiak, Amy Jones, Maxine Perez**

**Quorum Present: Yes**

**Call to Order**

Mrs. Licata called the meeting to order at **2:30PM**. Mrs. Licata Chaired the meeting as Mr. Schreck advised the Board of Trustees that he would be late for the meeting.

Quorum present.

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **May 13, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

### **Monthly Meeting**

- The April 22, 2024 Minutes were approved.

**Upon motion duly made by James Deuschle and seconded by Peter Heffley, the April 22, 2024 Minutes was approved as presented. All in favor. None opposed.**

### **School Leader Report**

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

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the Personal Care Aide has been approved as presented. All in favor. None opposed.**

**Upon motion duly made by Brielynn Bell and seconded by Lorrei DiCamillo, the School Leader Report has been approved as presented. All in favor. None opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending April 30, 2024 (a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the Bluelight system was approved as presented. All in favor. None opposed.**

**Upon motion duly made by Peter Heffley and seconded by Michelle Stevens, the April Financials were approved as presented. All in favor. None opposed.**

**Upon motion duly made by Lorrei DiCamillo and seconded by Peter Heffley, the 2024-2025 Budget was approved as presented. All in favor. None opposed.**

### **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Peter Heffley and seconded by Michelle Stevens. The meeting was adjourned at 3:18 pm.

Respectfully Submitted,  
Maxine Perez

**The next WBCS Board meeting will take place on June 24, 2024 at 2:30 PM in the WBCS Administrative Conference Room.**



**WEST BUFFALO CHARTER SCHOOL  
BOARD OF TRUSTEES MEETING  
JUNE 26, 2024  
2:30 PM  
MONTHLY MEETING**

**Board Members**

**Present: Michelle Stevens, Peter Heffley, Robert Schreck, Ronald Rambally, James Deuschle, Lorrei DiCamillo**

**Excused: Wayne Robinson, Brielynn Bell, Deborah Licata**

**Also Present: Andrea Todoro, Lauren Lysiak, Rachel Banas, Amy Jones, Maxine Perez**

**Quorum Present: Yes**

**Call to Order**

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

**Proof of Public Notice of Meeting**

Media and public announcement was sent on **May 17, 2024** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

**Monthly Meeting**

- The May 20, 2024 Minutes were approved.

**Upon motion duly made by Peter Heffley and seconded by Ronald Rambally, the May 20, 2024 Minutes was approved as presented. All in favor. None opposed.**

### **Financial Report**

**Amy Jones** presented the financial reports for the period ending May 31, 2024.  
(a copy is attached hereto and made a part hereof.)

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the contract with Continental Drift with Afrika Mills was approved as presented. All in favor. None opposed.**

**Upon motion duly made by Ronald Rambally and seconded by James Deuschle, the Board Restricted Funds to be put towards the mortgage balloon payment were approved as presented. All in favor. None opposed.**

**Upon motion duly made by James Deuschle and seconded by Peter Heffley, the May Financials were approved as presented. All in favor. None opposed.**

### **School Leader Report**

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

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the New Hires were approved as presented. All in favor. None opposed.**

**Upon motion duly made by Michelle Stevens and seconded by Peter Heffley, the School Leader Report has been approved as presented. All in favor. None opposed.**

### **The Board Presidents' Report**

Thank you to the School Administration and the School Principal for their hard work.

Thank you Peter Heffley for your donation and for the scholarship.

Thank you Lorrei DiCamillo for your time and dedication to the West Buffalo Charter School's Board of Trustees.

Thank you Wayne Robinson for your service on the board.

**Adjournment**

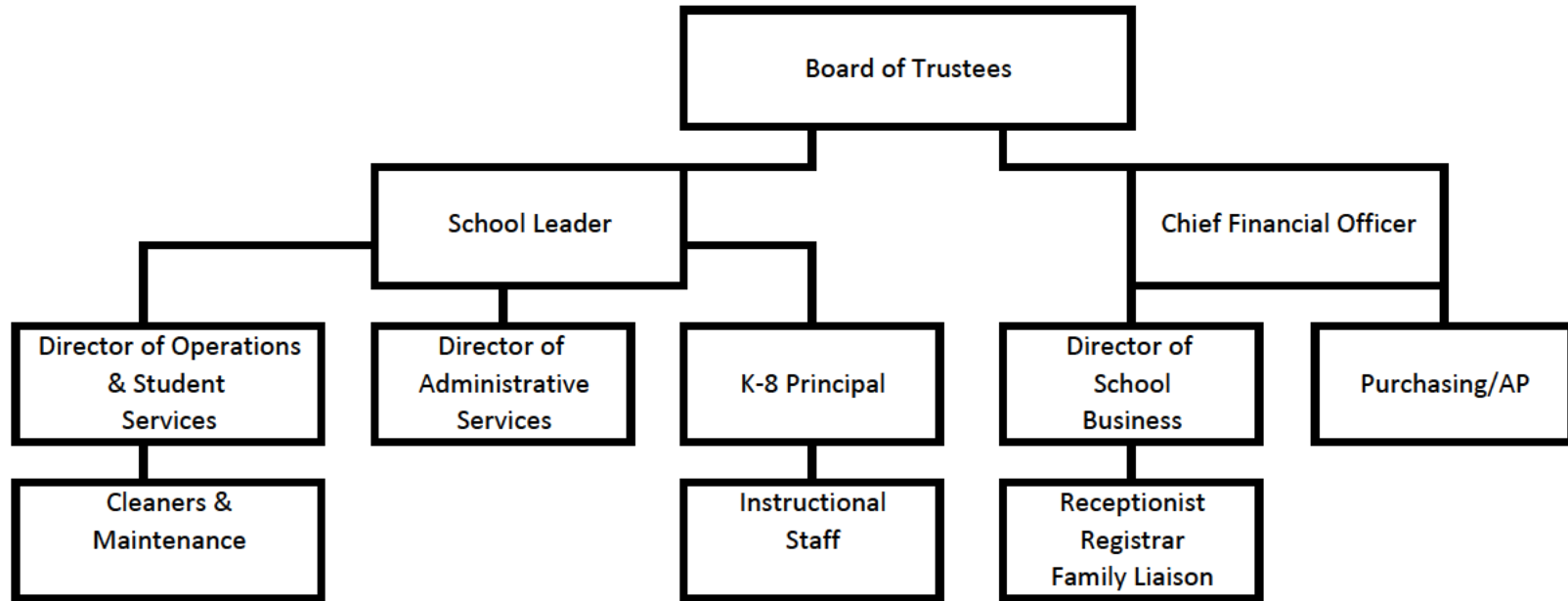
Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by James Deuschle. The meeting was adjourned at 3:20 pm.

Respectfully Submitted,  
Maxine Perez

**The next WBCS Board meeting will take place on July 22, 2024 at 2:30 PM in the WBCS Administrative Conference Room.**



**West Buffalo Charter School  
2023-2024 Organization Chart**



# West Buffalo Charter School | 2023-2024 CALENDAR

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

31 Professional Development  
31 8<sup>th</sup> Grade Orientation

T = 1                      S = 0

FEBRUARY '24						
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		

19-23 Mid-Winter Break  
-NO SCHOOL

T = 16                      S = 16

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

1-4 Labor Day Weekend  
- NO SCHOOL  
5 Professional Development /Meet and Greet (2-3pm)  
6 First Day of School for Students

T = 19                      S = 18

MARCH '24						
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						

15 11:30 Dismissal for Students/Afternoon Professional Development  
29 Spring Break  
- NO SCHOOL

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

6 11:30 Dismissal for Students - Emergency Evacuation Drill/PM Faculty Meeting  
9 Indigenous Peoples' Day - NO SCHOOL

T = 21                      S = 21

APRIL '24						
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				

1-8 Spring Break  
- NO SCHOOL  
11-12 NYS ELA Assessment Grades 4, 6 & 7 (PBT)  
17-18 NYS ELA Assessment Grades 3, 5 & 8 (CBT)  
23 NYS Science Assessment Grades 5 & 8 (CBT)

T = 16                      S = 16

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

1 Professional Development - NO SCHOOL for students  
7 Parent/Teacher Conferences & SLCs - NO SCHOOL for students  
10 Veterans' Day - NO SCHOOL  
22 11:30 Dismissal  
23-24 Thanksgiving Break - NO SCHOOL

T = 19                      S = 17

MAY '24						
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	

1-2 NYS Math Assessment Grades 3, 5 & 8 (CBT)  
7-8 NYS Math Assessment Grades 4, 6 & 7 (PBT)  
24-27 Memorial Day Weekend  
- NO SCHOOL

T = 21                      S = 21

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

25-29 Winter Break

T = 16                      S = 16

JUNE '24						
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						

19 Juneteenth  
- NO SCHOOL  
21 Last Day of School  
11:30 Dismissal

T = 14                      S = 14

JANUARY '24						
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			

1 New Year's Day  
- NO SCHOOL  
2 Professional Development - NO SCHOOL for students  
15 MLK Day - NO SCHOOL

T = 21                      S = 20

<span style="background-color: #0070C0; color: white; padding: 2px;"> </span>	Professional Development - NO SCHOOL for students
<span style="background-color: #FF0000; color: white; padding: 2px;"> </span>	NO SCHOOL for students and staff
<span style="background-color: #FFFF00; color: black; padding: 2px;"> </span>	First day of school for students
<span style="background-color: #FFA500; color: black; padding: 2px;"> </span>	11:30 AM Dismissal for students
<span style="background-color: #00FF00; color: black; padding: 2px;"> </span>	NYS Assessments
<span style="background-color: #800080; color: white; padding: 2px;"> </span>	Last day of school for students - 11:30 AM dismissal

T = 184                      S = 179

## MANAGEMENT LETTER

October 16, 2024

The Board of Trustees  
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to errors or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



**WEST BUFFALO CHARTER SCHOOL**  
**SINGLE AUDIT REPORTING PACKAGE**  
**JUNE 30, 2024**

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## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
West Buffalo Charter School

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024 and 2023, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### *Basis for Opinion*

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

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

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

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

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

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

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

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

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

#### ***Additional Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



October 16, 2024

WEST BUFFALO CHARTER SCHOOL

**Balance Sheets**

June 30,	2024	2023
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 2,325,562	\$ 2,314,794
Receivables (Note 2)	1,198,309	1,138,341
Prepaid expenses	89,838	48,363
	<u>3,613,709</u>	<u>3,501,498</u>
Property and equipment, net (Note 3)	11,422,325	11,602,146
Investments (Note 4)	514,822	-
Interest rate swap (Note 8)	374,083	454,147
Other assets	4,745	4,745
	<u>12,315,975</u>	<u>12,061,038</u>
	<u>\$ 15,929,684</u>	<u>\$ 15,562,536</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 6)	\$ 524,681	\$ 492,969
Accounts payable and accrued expenses	1,089,263	1,003,630
	<u>1,613,944</u>	<u>1,496,599</u>
Long-term debt (Note 6)	5,295,373	5,820,054
<b>Net assets:</b>		
Without donor restrictions	<u>9,020,367</u>	<u>8,245,883</u>
	<u>\$ 15,929,684</u>	<u>\$ 15,562,536</u>



WEST BUFFALO CHARTER SCHOOL

**Statements of Activities**

For the years ended June 30,	2024	2023
<b>Changes in net assets without donor restrictions:</b>		
Support and revenue:		
Enrollment fees:		
Revenue - resident student enrollment	\$ 7,143,905	\$ 6,671,121
Revenue - students with disabilities	565,467	601,117
Contributions:		
Federal awards	1,237,674	1,137,135
State and other awards	10,040	16,000
Interest income	40,420	1,349
Other income	53,670	47,592
Net assets released from restrictions	-	73,000
<b>Total support and revenue</b>	<b>9,051,176</b>	<b>8,547,314</b>
Expenses:		
Program expenses:		
Regular education	3,161,453	3,160,242
Special education	1,313,498	1,305,460
Other programs	1,883,013	1,881,008
Total program expenses	<b>6,357,964</b>	<b>6,346,710</b>
Supporting services:		
Management and general	1,838,664	1,632,825
<b>Total expenses</b>	<b>8,196,628</b>	<b>7,979,535</b>
Other changes:		
Gain (loss) on interest rate swap	(80,064)	311,321
<b>Change in net assets without donor restrictions</b>	<b>774,484</b>	<b>879,100</b>
<b>Changes in net assets with donor restrictions:</b>		
Net assets released from restrictions	-	(73,000)
Changes in net assets	774,484	806,100
Net assets - beginning	8,245,883	7,439,783
Net assets - ending	<b>\$ 9,020,367</b>	<b>\$ 8,245,883</b>

See accompanying notes.

WEST BUFFALO CHARTER SCHOOL

**Statement of Functional Expenses**

For the year ended June 30, 2024

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	9.5	\$ 45,115	\$ 45,115	\$ 45,115	\$ 766,952	\$ 902,297
Instructional personnel	79.0	1,767,851	707,141	1,060,711	-	3,535,703
Non-instructional personnel	9.5	32,161	12,865	19,297	326,829	391,152
<b>Total salaries</b>	<b>98.0</b>	<b>1,845,127</b>	<b>765,121</b>	<b>1,125,123</b>	<b>1,093,781</b>	<b>4,829,152</b>
Salaries		1,845,128	765,120	1,125,123	1,093,781	4,829,152
Employee benefits and payroll taxes		398,935	165,427	243,262	236,487	1,044,111
Retirement		128,172	53,149	78,157	75,980	335,458
Professional fees		-	-	-	262,604	262,604
Maintenance and repairs		61,227	24,491	36,738	9,217	131,673
Insurance		29,048	11,619	17,428	4,373	62,468
Utilities		40,175	16,070	24,105	6,048	86,398
Supplies and materials		114,994	45,997	45,997	22,999	229,987
Equipment and furnishings		13,299	5,319	5,319	2,660	26,597
Staff development		54,329	21,731	21,731	10,866	108,657
Recruitment		17,110	6,844	6,844	3,422	34,220
Technology		30,050	30,050	30,050	30,050	120,200
Student services		43,613	17,445	26,168	-	87,226
Office expense		26,092	6,523	6,523	26,092	65,230
Interest		143,612	57,445	86,167	21,619	308,843
		2,945,784	1,227,230	1,753,612	1,806,198	7,732,824
Depreciation		215,669	86,268	129,401	32,466	463,804
<b>Total</b>		<b>\$ 3,161,453</b>	<b>\$ 1,313,498</b>	<b>\$ 1,883,013</b>	<b>\$ 1,838,664</b>	<b>\$ 8,196,628</b>

WEST BUFFALO CHARTER SCHOOL

**Statement of Functional Expenses**

For the year ended June 30, 2023

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	9.5	\$ 36,043	\$ 36,043	\$ 36,043	\$ 612,732	\$ 720,861
Instructional personnel	77.5	1,770,442	708,177	1,062,265	-	3,540,884
Non-instructional personnel	10.5	30,630	12,252	18,378	360,007	421,267
<b>Total salaries</b>	<b>97.5</b>	<b>1,837,115</b>	<b>756,472</b>	<b>1,116,686</b>	<b>972,739</b>	<b>4,683,012</b>
Salaries		1,837,115	756,472	1,116,686	972,739	4,683,012
Employee benefits and payroll taxes		378,582	155,889	230,120	200,456	965,047
Retirement		140,214	57,736	85,228	74,242	357,420
Professional fees		-	-	-	212,447	212,447
Maintenance and repairs		80,873	32,349	48,524	12,174	173,920
Insurance		26,203	10,481	15,722	3,945	56,351
Utilities		39,709	15,883	23,825	5,978	85,395
Supplies and materials		120,395	48,158	48,158	24,079	240,790
Equipment and furnishings		13,415	5,366	5,366	2,683	26,830
Staff development		36,617	14,647	14,647	7,323	73,234
Recruitment		9,943	3,977	3,977	1,989	19,886
Technology		29,358	29,358	29,358	29,358	117,432
Student services		30,256	12,102	18,153	-	60,511
Office expense		26,550	6,637	6,637	26,550	66,374
Interest		179,772	71,909	107,863	27,062	386,606
		2,949,002	1,220,964	1,754,264	1,601,025	7,525,255
Depreciation		211,240	84,496	126,744	31,800	454,280
<b>Total</b>		<b>\$ 3,160,242</b>	<b>\$ 1,305,460</b>	<b>\$ 1,881,008</b>	<b>\$ 1,632,825</b>	<b>\$ 7,979,535</b>

See accompanying notes.

WEST BUFFALO CHARTER SCHOOL

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**Statements of Cash Flows**

For the years ended June 30,	2024	2023
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 7,912,086	\$ 7,167,136
Cash received from federal, state and other awards	985,032	945,107
Interest received	40,420	1,349
Cash received from other sources	53,670	47,592
Payments to employees for services and benefits	(6,204,547)	(5,996,231)
Payments to vendors and suppliers	(1,175,049)	(1,176,187)
Interest paid	(309,070)	(365,118)
<b>Net operating activities</b>	<b>1,302,542</b>	<b>623,648</b>
<b>Investing activities:</b>		
Purchase of investments	(514,822)	-
Property and equipment expenditures	(283,983)	(127,799)
<b>Net investing activities</b>	<b>(798,805)</b>	<b>(127,799)</b>
<b>Financing activities:</b>		
Payments on long-term debt	(492,969)	(463,130)
<b>Net change in cash</b>	<b>10,768</b>	<b>32,719</b>
Cash - beginning	2,314,794	2,282,075
<b>Cash - ending</b>	<b>\$ 2,325,562</b>	<b>\$ 2,314,794</b>

See accompanying notes.

**Notes to Financial Statements**

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

**Organization and Purpose:**

West Buffalo Charter School (the School) was established in 2010 to operate a charter school in the City of Buffalo, New York (the City) pursuant to its Charter Agreement with the New York State Education Department. The School offers classes from kindergarten through grade 8. The School is chartered through 2025 and continued operations are contingent upon approval of its charter renewal.

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

**Subsequent Events:**

Management has evaluated events and transactions for potential recognition or disclosure through October 16, 2024, the date the financial statements were available to be issued.

**Cash:**

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

**Investments:**

Investments are stated at fair value as determined by quoted prices in active markets.

**Property and Equipment:**

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

**Revenue Recognition:**

**Enrollment Fees:**

Enrollment fees are received from the public-school district where a student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the School residing in that district. The respective districts also reimburse the School for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided.

The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Board of Education for the City School District (the District).

**Contributions:**

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

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

### Receivables:

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical trends, and forecasted economic conditions. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to uncollectible receivables and a credit to accounts receivable. An allowance for doubtful accounts is considered unnecessary by management at June 30, 2024 and 2023.

### Transportation:

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

### Income Taxes:

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

### Use of Estimates:

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

### Functional Expense Allocation:

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

### 2. Receivables:

	2024	2023
Enrollment fees	\$ 36,732	\$ 239,446
Contributions	1,161,577	898,895
	<u>\$ 1,198,309</u>	<u>\$ 1,138,341</u>

### 3. Property and Equipment:

	2024	2023
Land	\$ 408,880	\$ 408,880
Building and improvements	13,214,369	13,194,769
Furniture and equipment	1,231,638	1,114,719
Construction in progress	147,464	-
	<u>15,002,351</u>	<u>14,718,368</u>
Less accumulated depreciation	3,580,026	3,116,222
	<u>\$ 11,422,325</u>	<u>\$ 11,602,146</u>

Construction in progress at June 30, 2024 represents costs incurred for a roof which was completed in August 2024 at a cost of approximately \$150,000.

### 4. Investments:

	2024	2023
Money market	\$ 583	\$ -
Equities	5,568	-
Fixed income	508,671	-
	<u>\$ 514,822</u>	<u>\$ -</u>

### 5. Short-Term Borrowings:

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2024 and 2023.

### 6. Long-Term Debt:

	2024	2023
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% based on terms of an interest rate swap agreement.	\$ 5,888,510	\$ 6,398,592
Less unamortized debt issuance costs	68,456	85,569
	<u>5,820,054</u>	<u>6,313,023</u>
Less current portion	524,681	492,969
	<u>\$ 5,295,373</u>	<u>\$ 5,820,054</u>

Debt issuance costs are amortized as interest expense over the remaining term of the related long-term debt. Amortization of debt issuance costs totaled \$17,113 for each of the years ended June 30, 2024 and 2023.

Aggregate maturities of net long-term debt subsequent to June 30, 2024 are as follows:

2025	\$ 524,681
2026	558,383
2027	4,736,990
	<u>\$ 5,820,054</u>

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

The School entered into the interest rate swap agreement to reduce the risks associated with the variability of future earnings and cash flows caused by movements in debt interest rates. The interest rate swap is recorded at fair value on the accompanying balance sheets (Note 8). The School is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreement; however, the School does not anticipate nonperformance by the counterparty.

## 7. Retirement Plan:

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

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

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

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.76% of the annual covered payroll for the year ended June 30, 2024 and 10.29% for the year ended June 30, 2023. The required contributions for the years ended June 30, 2024 and 2023 were \$335,458 and \$357,420.

## 8. Fair Value Measurements:

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

Description	2024	2023
Investments	\$ 514,822	\$ -
Interest rate swap asset	\$ 374,083	\$ 454,147

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2024 Investments	\$ 514,822	\$ -	\$ -
2024 Interest rate swap	\$ -	\$ 374,083	\$ -
2023 Interest rate swap	\$ -	\$ 454,147	\$ -

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

## 9. Financial Assets Available for Operations:

The School obtains financial assets generally through enrollment fees and contributions. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to approximately \$515,000 of investments and a \$500,000 bank revolving line of credit demand loan (Note 5).

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

	2024	2023
Cash	\$ 2,225,562	\$ 2,214,794
Receivables	1,198,309	1,138,341
	<u>\$ 3,423,871</u>	<u>\$ 3,353,135</u>

**Additional Information**  
**Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
<u>U.S. Department of Education:</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-24-4660	\$ 273,167
Supporting Effective Instruction State Grants	84.367	0147-24-4660	32,166
English Language Acquisition State Grants	84.365	0293-24-4660	12,376
Student Support and Academic Enrichment Program	84.424	0204-24-4660	21,315
Education Stabilization Fund:			
Elementary and Secondary Emergency Relief Fund	84.425D	5891-21-4660	8,293 <sup>1</sup>
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-4660	890,357 <sup>1</sup>
Total Expenditures of Federal Awards			\$ 1,237,674

<sup>1</sup> Total Education Stabilization Fund - \$898,650



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

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

**Basis of Presentation:**

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

**Basis of Accounting:**

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

**Indirect Costs:**

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

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

The Board of Trustees  
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 16, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 16, 2024

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

The Board of Trustees  
West Buffalo Charter School

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

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

We have audited West Buffalo Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

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

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

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

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

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

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 16, 2024

**Schedule of Findings and Questioned Costs**

For the year ended June 30, 2024

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

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Education Stabilization Fund	84.425	<u>\$ 898,650</u>

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

Auditee qualified as low-risk auditee? Yes

**Section II. Financial Statement Findings**

No matters were reported.

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

No matters were reported.

## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 16, 2024

The Board of Trustees  
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) for the year ended June 30, 2024, and have issued our report thereon. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our engagement letter dated July 16, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

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

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

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

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



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

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of or changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

- Collectability of receivables
- Valuation of investments
- Depreciable lives and methods of property and equipment
- Accrued expenses
- 

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

### *Financial Statement Disclosures*

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

### *Other More Significant Audit and Accounting Items Addressed*

- Management override of controls
- Revenue recognition
- Debt covenant compliance
- Consideration of Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses* (Topic 326)

## **Significant Difficulties Encountered During the Audit**

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

### **Uncorrected and Corrected Misstatements**

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Management accepted all proposed adjustments.

### **Disagreements with Management**

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

### **Circumstances that Affect the Form and Content of the Auditors' Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. There were no modifications to the audit opinion.

### **Representations Requested from Management**

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

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

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

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

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

### **Additional Information**

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

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

*Symons & McCormick, LLP*

## MANAGEMENT LETTER

October 16, 2024

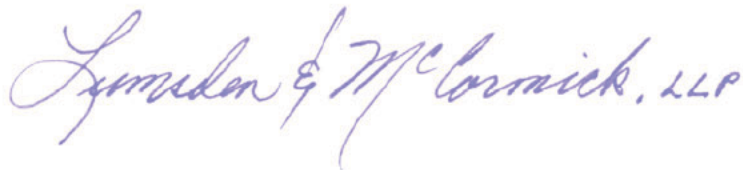
The Board of Trustees  
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to errors or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



**WEST BUFFALO CHARTER SCHOOL**  
**SINGLE AUDIT REPORTING PACKAGE**  
**JUNE 30, 2024**

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## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
West Buffalo Charter School

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2024 and 2023, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### *Basis for Opinion*

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

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

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

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

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

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

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

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


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

#### ***Additional Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



October 16, 2024



WEST BUFFALO CHARTER SCHOOL

**Balance Sheets**

June 30,	2024	2023
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 2,325,562	\$ 2,314,794
Receivables (Note 2)	1,198,309	1,138,341
Prepaid expenses	89,838	48,363
	<u>3,613,709</u>	<u>3,501,498</u>
Property and equipment, net (Note 3)	11,422,325	11,602,146
Investments (Note 4)	514,822	-
Interest rate swap (Note 8)	374,083	454,147
Other assets	4,745	4,745
	<u>12,315,975</u>	<u>12,061,038</u>
	<u>\$ 15,929,684</u>	<u>\$ 15,562,536</u>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Current portion of long-term debt (Note 6)	\$ 524,681	\$ 492,969
Accounts payable and accrued expenses	1,089,263	1,003,630
	<u>1,613,944</u>	<u>1,496,599</u>
Long-term debt (Note 6)	5,295,373	5,820,054
<b>Net assets:</b>		
Without donor restrictions	<u>9,020,367</u>	<u>8,245,883</u>
	<u>\$ 15,929,684</u>	<u>\$ 15,562,536</u>

WEST BUFFALO CHARTER SCHOOL

**Statements of Activities**

For the years ended June 30,	2024	2023
<b>Changes in net assets without donor restrictions:</b>		
Support and revenue:		
Enrollment fees:		
Revenue - resident student enrollment	\$ 7,143,905	\$ 6,671,121
Revenue - students with disabilities	565,467	601,117
Contributions:		
Federal awards	1,237,674	1,137,135
State and other awards	10,040	16,000
Interest income	40,420	1,349
Other income	53,670	47,592
Net assets released from restrictions	-	73,000
<b>Total support and revenue</b>	<b>9,051,176</b>	<b>8,547,314</b>
Expenses:		
Program expenses:		
Regular education	3,161,453	3,160,242
Special education	1,313,498	1,305,460
Other programs	1,883,013	1,881,008
Total program expenses	<b>6,357,964</b>	<b>6,346,710</b>
Supporting services:		
Management and general	1,838,664	1,632,825
<b>Total expenses</b>	<b>8,196,628</b>	<b>7,979,535</b>
Other changes:		
Gain (loss) on interest rate swap	(80,064)	311,321
<b>Change in net assets without donor restrictions</b>	<b>774,484</b>	<b>879,100</b>
<b>Changes in net assets with donor restrictions:</b>		
Net assets released from restrictions	-	(73,000)
Changes in net assets	774,484	806,100
Net assets - beginning	8,245,883	7,439,783
Net assets - ending	<b>\$ 9,020,367</b>	<b>\$ 8,245,883</b>

See accompanying notes.

WEST BUFFALO CHARTER SCHOOL

**Statement of Functional Expenses**

For the year ended June 30, 2024

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	9.5	\$ 45,115	\$ 45,115	\$ 45,115	\$ 766,952	\$ 902,297
Instructional personnel	79.0	1,767,851	707,141	1,060,711	-	3,535,703
Non-instructional personnel	9.5	32,161	12,865	19,297	326,829	391,152
<b>Total salaries</b>	<b>98.0</b>	<b>1,845,127</b>	<b>765,121</b>	<b>1,125,123</b>	<b>1,093,781</b>	<b>4,829,152</b>
Salaries		1,845,128	765,120	1,125,123	1,093,781	4,829,152
Employee benefits and payroll taxes		398,935	165,427	243,262	236,487	1,044,111
Retirement		128,172	53,149	78,157	75,980	335,458
Professional fees		-	-	-	262,604	262,604
Maintenance and repairs		61,227	24,491	36,738	9,217	131,673
Insurance		29,048	11,619	17,428	4,373	62,468
Utilities		40,175	16,070	24,105	6,048	86,398
Supplies and materials		114,994	45,997	45,997	22,999	229,987
Equipment and furnishings		13,299	5,319	5,319	2,660	26,597
Staff development		54,329	21,731	21,731	10,866	108,657
Recruitment		17,110	6,844	6,844	3,422	34,220
Technology		30,050	30,050	30,050	30,050	120,200
Student services		43,613	17,445	26,168	-	87,226
Office expense		26,092	6,523	6,523	26,092	65,230
Interest		143,612	57,445	86,167	21,619	308,843
		2,945,784	1,227,230	1,753,612	1,806,198	7,732,824
Depreciation		215,669	86,268	129,401	32,466	463,804
<b>Total</b>		<b>\$ 3,161,453</b>	<b>\$ 1,313,498</b>	<b>\$ 1,883,013</b>	<b>\$ 1,838,664</b>	<b>\$ 8,196,628</b>

WEST BUFFALO CHARTER SCHOOL

**Statement of Functional Expenses**

For the year ended June 30, 2023

	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	9.5	\$ 36,043	\$ 36,043	\$ 36,043	\$ 612,732	\$ 720,861
Instructional personnel	77.5	1,770,442	708,177	1,062,265	-	3,540,884
Non-instructional personnel	10.5	30,630	12,252	18,378	360,007	421,267
<b>Total salaries</b>	<b>97.5</b>	<b>1,837,115</b>	<b>756,472</b>	<b>1,116,686</b>	<b>972,739</b>	<b>4,683,012</b>
Salaries		1,837,115	756,472	1,116,686	972,739	4,683,012
Employee benefits and payroll taxes		378,582	155,889	230,120	200,456	965,047
Retirement		140,214	57,736	85,228	74,242	357,420
Professional fees		-	-	-	212,447	212,447
Maintenance and repairs		80,873	32,349	48,524	12,174	173,920
Insurance		26,203	10,481	15,722	3,945	56,351
Utilities		39,709	15,883	23,825	5,978	85,395
Supplies and materials		120,395	48,158	48,158	24,079	240,790
Equipment and furnishings		13,415	5,366	5,366	2,683	26,830
Staff development		36,617	14,647	14,647	7,323	73,234
Recruitment		9,943	3,977	3,977	1,989	19,886
Technology		29,358	29,358	29,358	29,358	117,432
Student services		30,256	12,102	18,153	-	60,511
Office expense		26,550	6,637	6,637	26,550	66,374
Interest		179,772	71,909	107,863	27,062	386,606
		2,949,002	1,220,964	1,754,264	1,601,025	7,525,255
Depreciation		211,240	84,496	126,744	31,800	454,280
<b>Total</b>		<b>\$ 3,160,242</b>	<b>\$ 1,305,460</b>	<b>\$ 1,881,008</b>	<b>\$ 1,632,825</b>	<b>\$ 7,979,535</b>

WEST BUFFALO CHARTER SCHOOL

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**Statements of Cash Flows**

For the years ended June 30,	2024	2023
<b>Operating activities:</b>		
Cash received from enrollment fees	\$ 7,912,086	\$ 7,167,136
Cash received from federal, state and other awards	985,032	945,107
Interest received	40,420	1,349
Cash received from other sources	53,670	47,592
Payments to employees for services and benefits	(6,204,547)	(5,996,231)
Payments to vendors and suppliers	(1,175,049)	(1,176,187)
Interest paid	(309,070)	(365,118)
<b>Net operating activities</b>	<b>1,302,542</b>	<b>623,648</b>
<b>Investing activities:</b>		
Purchase of investments	(514,822)	-
Property and equipment expenditures	(283,983)	(127,799)
<b>Net investing activities</b>	<b>(798,805)</b>	<b>(127,799)</b>
<b>Financing activities:</b>		
Payments on long-term debt	(492,969)	(463,130)
<b>Net change in cash</b>	<b>10,768</b>	<b>32,719</b>
Cash - beginning	2,314,794	2,282,075
<b>Cash - ending</b>	<b>\$ 2,325,562</b>	<b>\$ 2,314,794</b>

See accompanying notes.

**Notes to Financial Statements**

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

**Organization and Purpose:**

West Buffalo Charter School (the School) was established in 2010 to operate a charter school in the City of Buffalo, New York (the City) pursuant to its Charter Agreement with the New York State Education Department. The School offers classes from kindergarten through grade 8. The School is chartered through 2025 and continued operations are contingent upon approval of its charter renewal.

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

**Subsequent Events:**

Management has evaluated events and transactions for potential recognition or disclosure through October 16, 2024, the date the financial statements were available to be issued.

**Cash:**

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

**Investments:**

Investments are stated at fair value as determined by quoted prices in active markets.

**Property and Equipment:**

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

**Revenue Recognition:**

**Enrollment Fees:**

Enrollment fees are received from the public-school district where a student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the School residing in that district. The respective districts also reimburse the School for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided.

The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Board of Education for the City School District (the District).

**Contributions:**

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

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

### Receivables:

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides an allowance for doubtful accounts based upon a review of outstanding receivables, historical trends, and forecasted economic conditions. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to uncollectible receivables and a credit to accounts receivable. An allowance for doubtful accounts is considered unnecessary by management at June 30, 2024 and 2023.

### Transportation:

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

### Income Taxes:

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

### Use of Estimates:

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

### Functional Expense Allocation:

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

### 2. Receivables:

	2024	2023
Enrollment fees	\$ 36,732	\$ 239,446
Contributions	1,161,577	898,895
	<u>\$ 1,198,309</u>	<u>\$ 1,138,341</u>

### 3. Property and Equipment:

	2024	2023
Land	\$ 408,880	\$ 408,880
Building and improvements	13,214,369	13,194,769
Furniture and equipment	1,231,638	1,114,719
Construction in progress	147,464	-
	<u>15,002,351</u>	<u>14,718,368</u>
Less accumulated depreciation	3,580,026	3,116,222
	<u>\$ 11,422,325</u>	<u>\$ 11,602,146</u>

Construction in progress at June 30, 2024 represents costs incurred for a roof which was completed in August 2024 at a cost of approximately \$150,000.

### 4. Investments:

	2024	2023
Money market	\$ 583	\$ -
Equities	5,568	-
Fixed income	508,671	-
	<u>\$ 514,822</u>	<u>\$ -</u>

### 5. Short-Term Borrowings:

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2024 and 2023.

### 6. Long-Term Debt:

	2024	2023
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% based on terms of an interest rate swap agreement.	\$ 5,888,510	\$ 6,398,592
Less unamortized debt issuance costs	68,456	85,569
	<u>5,820,054</u>	<u>6,313,023</u>
Less current portion	524,681	492,969
	<u>\$ 5,295,373</u>	<u>\$ 5,820,054</u>

Debt issuance costs are amortized as interest expense over the remaining term of the related long-term debt. Amortization of debt issuance costs totaled \$17,113 for each of the years ended June 30, 2024 and 2023.

Aggregate maturities of net long-term debt subsequent to June 30, 2024 are as follows:

2025	\$ 524,681
2026	558,383
2027	4,736,990
	<u>\$ 5,820,054</u>

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

The School entered into the interest rate swap agreement to reduce the risks associated with the variability of future earnings and cash flows caused by movements in debt interest rates. The interest rate swap is recorded at fair value on the accompanying balance sheets (Note 8). The School is exposed to credit loss in the event of nonperformance by the other party to the interest rate swap agreement; however, the School does not anticipate nonperformance by the counterparty.

## 7. Retirement Plan:

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

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

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

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.76% of the annual covered payroll for the year ended June 30, 2024 and 10.29% for the year ended June 30, 2023. The required contributions for the years ended June 30, 2024 and 2023 were \$335,458 and \$357,420.

## 8. Fair Value Measurements:

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

Description	2024	2023
Investments	\$ 514,822	\$ -
Interest rate swap asset	\$ 374,083	\$ 454,147

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2024 Investments	\$ 514,822	\$ -	\$ -
2024 Interest rate swap	\$ -	\$ 374,083	\$ -
2023 Interest rate swap	\$ -	\$ 454,147	\$ -

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

## 9. Financial Assets Available for Operations:

The School obtains financial assets generally through enrollment fees and contributions. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to approximately \$515,000 of investments and a \$500,000 bank revolving line of credit demand loan (Note 5).

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

	2024	2023
Cash	\$ 2,225,562	\$ 2,214,794
Receivables	1,198,309	1,138,341
	<u>\$ 3,423,871</u>	<u>\$ 3,353,135</u>



**Additional Information**  
**Schedule of Expenditures of Federal Awards**

For the year ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
<u>U.S. Department of Education:</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-24-4660	\$ 273,167
Supporting Effective Instruction State Grants	84.367	0147-24-4660	32,166
English Language Acquisition State Grants	84.365	0293-24-4660	12,376
Student Support and Academic Enrichment Program	84.424	0204-24-4660	21,315
Education Stabilization Fund:			
Elementary and Secondary Emergency Relief Fund	84.425D	5891-21-4660	8,293 <sup>1</sup>
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-4660	890,357 <sup>1</sup>
Total Expenditures of Federal Awards			\$ 1,237,674

<sup>1</sup> Total Education Stabilization Fund - \$898,650

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

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

**Basis of Presentation:**

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

**Basis of Accounting:**

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

**Indirect Costs:**

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

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

The Board of Trustees  
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 16, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 16, 2024

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

The Board of Trustees  
West Buffalo Charter School

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

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

We have audited West Buffalo Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

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

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

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

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

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

A handwritten signature in blue ink that reads "Lyndon & McCormick, LLP". The signature is written in a cursive, flowing style.

October 16, 2024

**Schedule of Findings and Questioned Costs**

For the year ended June 30, 2024

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

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number	Amount
Education Stabilization Fund	84.425	\$ <u>898,650</u>

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

Auditee qualified as low-risk auditee? Yes

**Section II. Financial Statement Findings**

No matters were reported.

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

No matters were reported.



## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 16, 2024

The Board of Trustees  
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) for the year ended June 30, 2024, and have issued our report thereon. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our engagement letter dated July 16, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

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

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

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

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

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

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of or changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

- Collectability of receivables
- Valuation of investments
- Depreciable lives and methods of property and equipment
- Accrued expenses
- 

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

### *Financial Statement Disclosures*

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

### *Other More Significant Audit and Accounting Items Addressed*

- Management override of controls
- Revenue recognition
- Debt covenant compliance
- Consideration of Accounting Standards Update (ASU) 2016-13, *Financial Instruments – Credit Losses* (Topic 326)

## **Significant Difficulties Encountered During the Audit**

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

### **Uncorrected and Corrected Misstatements**

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

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Management accepted all proposed adjustments.

### **Disagreements with Management**

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

### **Circumstances that Affect the Form and Content of the Auditors' Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. There were no modifications to the audit opinion.

### **Representations Requested from Management**

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

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

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

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

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

### **Additional Information**

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

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

*Symons & McCormick, LLP*



Department of Fire

**CITY OF BUFFALO**  
**BUREAU OF FIRE PREVENTION**  
65 Niagara Square, Room 321 City Hall  
Buffalo, New York 14202  
716-851-5707 EXT- 0752 • FAX: 716-851-4680



Mark Morganti, Chief  
Bureau of Fire Prevention

February 13, 2024

**RE: Certificate of Fire Inspection for:**

WEST BUFFALO CHARTER SCHOOL  
113 LAFAYETTE AVE.  
BUFFALO, NY 14213

To Whom It May Concern;

An inspection was conducted at 113 LAFAYETTE AVE. by a member of the City of Buffalo Bureau of Fire Prevention.

WEST BUFFALO CHARTER SCHOOL was found to be in compliance with the Fire Code of New York State and Fire Ordinance of the City of Buffalo.

All mechanical systems, wiring and equipment at the structure should be inspected by a qualified, certified/licensed individual to insure proper installation, venting and operation.

Sincerely,

BUFFALO FIRE DEPARTMENT

CAPT. MARVIN SPATES  
BUREAU OF FIRE PREVENTION





## Part I: General Information and Fire/Life Safety History

---

Inspection Date \_\_\_\_\_

**Note : Please insert the date the actual inspection took place.**

*The Inspection Date cannot be earlier than 45 days before the Due Date.*

---

**1. Please indicate the primary use of this facility:**

- INSTRUCTIONAL
- ADMINISTRATIVE
- BUS MAINTENANCE
- BUS STORAGE ONLY
- LEASED FACILITY OFF SCHOOL GROUNDS
- MAINTENANCE
- OTHER

Please Specify:

\_\_\_\_\_

- PUBLIC LIBRARY
- STORAGE
- VACANT

**2. Is there a fire sprinkler system in this facility?**  YES  NO

If 'yes', is the sprinkler alarm connected with the building alarm?  YES  NO

**3. Is there a fire hydrant system for facility protection?**  YES  NO

If 'yes', indicate ownership of system (select one):

- Public owned
- School owned
- Other

Please Specify:



### Part III: Public School Certifications

#### Section III-A. Fire Inspector

The individual noted below inspected this building and the information in this Fire Safety Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 1208

Name: \_\_\_\_\_ Telephone #: (\_\_\_\_) \_\_\_\_\_  
Title: \_\_\_\_\_ Certification # \_\_\_\_\_  
Email: \_\_\_\_\_ (as designated by the NYS Department of State)

#### Section III-B. Building Administrator or Designee

*Please provide the name and contact information of the person responsible for monitoring this inspection (whomever accompanied the inspector; provided access to all spaces; and made available any records and/or required documentation requested by the inspector)*

The individual identified below certifies that this building inspection was conducted on this date \_\_\_\_\_ and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: Raehel Banas Telephone #: (716) 923-1534  
Title: Director of Operations Email: Rbanas@westbuffalocharter.org  
Signature Raehel Banas

#### Section III-C. School Superintendent

I hereby submit this fire inspection report on behalf of the Board of Education and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Public School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which are not corrected immediately shall be corrected within a period of time approved by the Commissioner.

Name: Andrea Todorov Telephone #: (716) 923-1534  
Title: School Leader  
Email: ATodorov@westbuffalocharter.org Signature Andrea Todorov



**8. FIRE AND EMERGENCY DRILLS**

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

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

**FIRE & EMERGENCY DRILLS**

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

	Date	Evacuation	Lockdown
1	9/15/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	9/20/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	9/23/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	9/28/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	11/9/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	3/30/23	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	5/11/23	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8	4/15/23	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9	9/28/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10	12/14/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	3/7/23	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12	6/15/23	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

**4. Indicate the ownership of this facility**

Leased

Owned

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

Name \*

N/A

Address \*

Telephone # \*

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

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

Name \*

Address \*

Telephone # \*

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

*nearest whole ten feet:*

74,130

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

**Part II: Public School Fire and Building Safety Non-Conformance Report Sheet**

School District \_\_\_\_\_ Building Name \_\_\_\_\_  
 Facility # \_\_\_\_\_

Part II-A (to be completed for public schools only – except “Big 4”)					Part II-B					Part II-B					Part II-B										
Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected							
01A-2					08A-2					13A-2					19E-1										
01B-1					08B-2					13B-2					19F-1										
01C-1					08C-2										19G-1										
01D-1					08D-2					14A-2					19H-2										
01E-1					08E-2					14B-2															
					09A-2					14C-2					20A-1										
02A-2					09B-2					14D-1					20B-1										
02B-1					09C-1					14E-1					20C-1										
02C-3					09D-1					15A-2					21A-3										
02D-1					09F-2					15B-1					22A-3										
02E-2					09G-2					15C-2					22B-3										
02F-3					10A-2					15D-2					22C-3										
02G-2					10B-2					15E-1					23A-1										
					10C-1					16A-2					23B-1										
03A-3					10D-1					16B-2					23C-1										
03B-1										16C-2					23D-2										
					11A-2					16D-2					24A-3										
04A-2					11B-1					17A-3					25A-1										
04B-2					11C-2					17B-2					25B-1										
04C-1					11D-2					17C-2					25C-1										
					11E-1					17D-2															
05A-3										17E-1					26A-3										
05B-2					12A-1					17F-3					If any additional non-conformances are observed, check item 26A-3 and list the Code section below.  _____ _____ _____  <b>Inspector</b> The inspector has been provided with a copy of the previous year's school fire safety report:  Yes _____ No _____										
05C-2					12B-3					17G-1															
					12C-2					17H-2															
06A-1					12D-2					17I-2															
06B-1					12E-1					17J-1															
06C-1					12F-1					17K-1															
06D-2					12G-1					17L-1															
06E-3					12H-1					18A-2															
06F-1					12I-1					18B-2															
06G-1					12J-1					18C-2															
06H-2					12K-1					18D-2															
					12L-1					19A-3															
07A-3					12M-1					19B-2															
07B-2					12N-1					19C-1															
07C-2					12O-2					19D-1															

All schools complete Section 8 only if the building has electrically-operated folding partitions.

**Initial Inspection:**

Fire Safety Inspector: Name \_\_\_\_\_  
 Date \_\_\_\_\_

Registry # \_\_\_\_\_ (26E-4)

**Final Inspection (if required):**

Fire Safety Inspector: Name \_\_\_\_\_  
 Date \_\_\_\_\_

Registry # \_\_\_\_\_ (26F-4)

8d. Average time to evacuate facility was: 3 minutes 11 seconds

8e. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session.  YES  NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code  YES  NO

9. If the fire alarm system was activated, was the fire department immediately notified?  YES  NO

10. Have there been any fires in this facility since the last annual fire inspection report?  YES  NO

a. If 'yes', indicate:      Number of fires                      Number of injuries                      Total cost of property damage



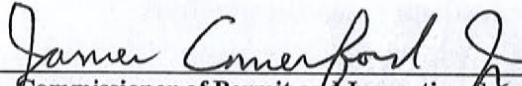
# CITY OF BUFFALO

## Certificate of Occupancy

**Certificate No.:** 202073

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

**Date Issued:** 09/27/2018

  
Commissioner of Permit and Inspection Services

**No. of Units:** N/A    **No. of Stories:** 4    **Building Type:** 2B FIRE RESISTIVE- UNPROTECTED

**Construction:** NONCOMBUSTIBLE    **Class:** E    **Zoning District:** N-2R

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

**Permit No:** GC17-9426831    **Permit Date:** 06/07/2017    **Receipt No:** AS PER PERMIT

**Inspector:** ROBERT KENDALL    **Date Inspected:** 09/26/2018

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

Story

Use

**Basement:**  
**1<sup>st</sup> Floor:**  
**2<sup>ND</sup> Floor:**  
**3<sup>rd</sup> Floor:**  
**4<sup>th</sup> Floor:**

**UTILITIES**  
**OFFICES/GYM**  
**CLASSROOMS**  
**CLASSROOMS**  
**CLASSROOMS**

**SEE REVERSE SIDE**

CITY OF BUFFALO



THIS CERTIFICATE IS NULL AND VOID IF:

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

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