

Application: Elmwood Village Charter School Hertel

Liz Evans - levans@elmwoodvillageschool.org
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Jul 23 2021

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL 140600861105

a1. Popular School Name

Elmwood Village Charter School Hertel

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

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

SUNY BOARD OF TRUSTEES

c. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

d. DATE OF INITIAL CHARTER

4/2016

e. DATE FIRST OPENED FOR INSTRUCTION

9/2017

h. SCHOOL WEB ADDRESS (URL)

www.evcsbuffalo.org

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

350

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

299

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

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5

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

No

FACILITIES INFORMATION

m. FACILITIES

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

No, just one site.


School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	665 Hertel Ave., Buffalo, NY 14207	716-424-0555	Buffalo	K-6	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Liz Fisher			
Operational Leader	Liz Evans			
Compliance Contact	Liz Fisher			
Complaint Contact	Liz Evans			
DASA Coordinator	Laura McGuinness			
Phone Contact for After Hours Emergencies	Liz Evans			

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

Private Space

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

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

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

Site 1 Certificate of Occupancy (COO)

[2021-2022 C of O 665 Hertel.pdf](#)

Filename: 2021-2022 C of O 665 Hertel.pdf **Size:** 160.3 kB

Site 1 Fire Inspection Report

[2021 Hertel Fire Inspection Compliance Letter.pdf](#)

Filename: 2021 Hertel Fire Inspection Compliance Letter.pdf **Size:** 46.5 kB

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

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

No

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

(No response)

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Liz Evans
Position	Director of Operations
Phone/Extension	716-424-0555-2303
Email	levans@elmwoodvillageschool.org

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

Responses Selected:

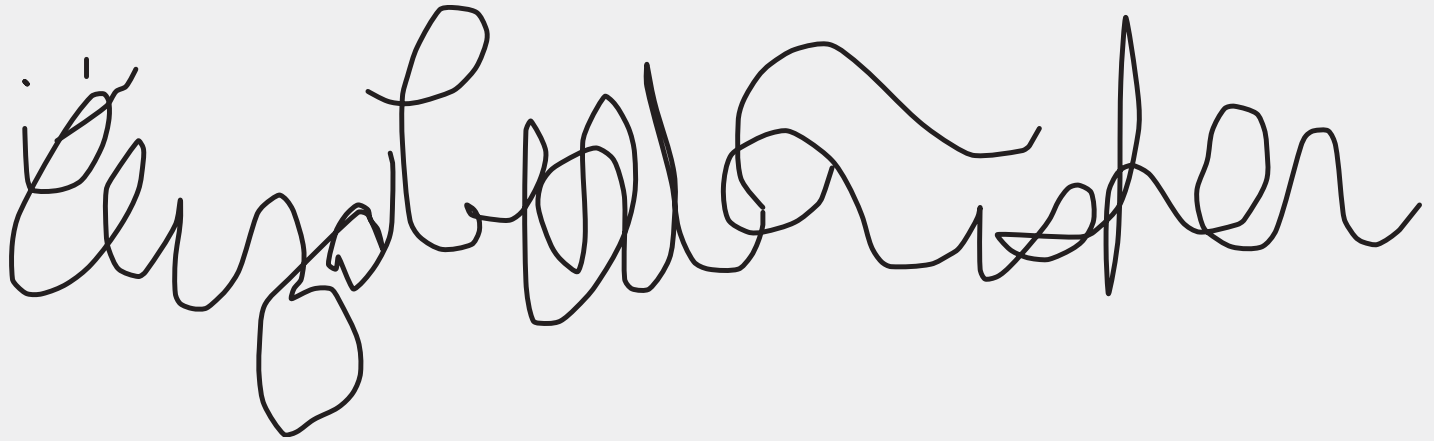
Yes

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

Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 22 2021

Thank you.



Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

SUNY-Authorized Charter Schools ONLY

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

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

Entry 4 - Audited Financial Statements

Completed Nov 1 2021

Required of ALL Charter Schools

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

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

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

EVCS audited FS 06

Filename: EVCS audited FS 06.30.2021 FINAL tHQBPEg.pdf Size: 809.6 kB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2021

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system by **November 1**.

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

Elmwood Village Hertel Audited-Financial-Statement 06

Filename: Elmwood Village Hertel Audited Fin HNZg9Tm.xlsx Size: 176.9 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

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

1. Advisory and/or Management letter

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

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

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

2. Audit Firm Contact Information

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

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 - Fiscal Year 2021-2022 Budget

Completed Nov 1 2021

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

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

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

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

[EVCS Hertel 2021-22-Budget-and-Quarterly-Report 06](#)

Filename: EVCS Hertel 2021 22 Budget and Qua jHHztfa.xlsx **Size:** 535.0 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 23 2021

Required of ALL Charter Schools by August 2

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

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

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

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

[EVCS Trustee Financial Disclosures 2021](#)

Filename: EVCS Trustee Financial Disclosures mX7AdBC.pdf **Size:** 3.7 MB

Entry 7 BOT Membership Table

Completed Jul 23 2021

Instructions

Required of All charter schools

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

Entry 7 BOT Table

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

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
1	Liz Santacroce		Chair	Executive; Academic Excellence; Nominating	Yes	2	7/1/2020	6/30/2023	12
2	Mimi Barnes-Coppola		Trustee/Member	Academic Excellence; Nominating	Yes	5	7/1/2019	6/30/2022	9

3	Jennifer Bernack Smith		Vice Chair	Executive; Space Planning WG	Yes	3	7/1/2019	6/30/2022	12
4	Evelyn Kerney		Trustee/Member	Fundraising	Yes	2	7/1/2018	6/30/2021	11
5	Matthew Moscatti		Treasurer	Audit/Finance; Executive; Space Planning WG	Yes	2	7/1/2018	6/30/2021	9
6	Pamela Pollock		Secretary	Executive; Academic Excellence; Nominating	Yes	5	7/1/2019	6/30/2022	12
7	Matthew Ryan		Trustee/Member	Audit/Finance; Fundraising	Yes	3	7/1/2019	6/30/2022	11
8	Lacole Brumfield		Trustee/Member		Yes	2	7/1/2020	6/30/2023	10
9	Kathy Franklin-Adams		Trustee/Member	Academic Excellence	Yes	6	7/1/2020	6/30/2023	12

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

Yes

1b. Current Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meetings Attended During 2020-2021
10	Jamie Smith		Parent Rep	Academic Excellence; Nominating	Yes	1	7/1/2018	6/30/2021	7
11	Joshua Pennel		Trustee/Member		Yes	1	8/12/2020	6/30/2023	10
12	Anna Sotelo-Peryea		Parent Rep		Yes	1	8/12/2020	6/30/2023	9
13	Ed Castine		Trustee/Member	Audit/Finance	Yes	1	3/31/2021	6/30/2024	5 or less
14									
15									

1c. Are there more than 15 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2021	13
b.Total Number of Members Added During 2020-2021	3
c. Total Number of Members who Departed during 2020-2021	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	15

3. Number of Board meetings held during 2020-2021

13

4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

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

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

Entry 9 Enrollment & Retention

Completed Jul 23 2021

Instructions for submitting Enrollment and Retention Efforts

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

Entry 9 Enrollment and Retention of Special Populations

Instructions for Reporting Enrollment and Retention Strategies

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

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
	Recruitment past year: Application packets and brochures mailed to Buffalo Urban League, Jewish Family Services, ACCESS of WNY,	

Economically Disadvantaged	<p>University District Community Development Association, 11 CAO Head Start program sites. Participated in an online charter school fair; Advertised in WNY Family Magazine (a free monthly publication available in grocery stores and pediatricians offices) Outreach at CAO Head Starts, Community Centers throughout the city, Advertisement in free publications, open houses for charter schools run by CAO and participation in virtual KidFest (free event for WNY families by PBS).</p>	<p>EVCS has relied more on advertising in free publications and through social media because of COVID-19 restrictions. EVCS has a dedicated Admissions Coordinator to do all outreach work.</p>
English Language Learners	<p>Provided translated brochures and applications into top three local languages (Spanish, Karen, Arabic) and had ENL teachers bring them to immigrant and refugee assistance organizations throughout the city, including the International Institute and Journey's End Refugee Services center. ENL teachers communicate with education coordinators at each agency to ensure awareness of EVCS Hertel's services. Outreach at local community centers, refugee agencies, refugee support groups, and translation of all materials into other languages, as done in past efforts. EVCS also has recorded information about EVCS in top languages and has posted to EVCS's website.</p>	<p>EVCS will continue virtual outreach to refugee and international organizations. EVCS will utilize ENL teachers to assist with robust outreach efforts.</p>
	<p>Advertisement in Special Education issue of WNY Family Magazine, a free publication widely available in grocery stores and pediatricians offices.</p>	<p>EVCS will continue to advertise in</p>

Students with Disabilities	Referrals through Special Ed service providers, Best Self Behavioral Services and Buffalo Hearing and Speech, as well as the Buffalo Public District CSE. Outreach to local service agencies, advertisement in special editions in free family magazines, and word of mouth, as done in past efforts.	free WNY Family magazine, which also has a robust online presence. EVCS continues to partner with local service providers and admissions coordinator will do outreach to those organizations.
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
Economically Disadvantaged	<p>EVCS has School-wide Title I services.</p> <ul style="list-style-type: none"> • EVCS participates in the Community Eligibility Provision for food service and provided free breakfast and lunch to all students. • EVCS provided busing. • EVCS provided technology and hotspots to all students/families that need it in order to provide continuity of instruction • EVCS has a Parent Involvement Policy that is intended to help close the gap between disadvantaged students and their peers. • EVCS selects instructional programs that are proven to have success with students in School-wide Title I settings. • EVCS provides homeless children and unaccompanied youth enrolled at the school with the same education as their peers, including bus transportation, and makes every 	<p>EVCS will continue all past efforts to the extent possible. EVCS will provide technology and hotspots to all students/families that need it in order to provide continuity of instruction. EVCS uses all modes</p>

effort to coordinate social services delivery to the student and family in order to stabilize the living environment.

- EVCS documented the living arrangements of its students, via a questionnaire that asks if they are living in a shelter, with relatives or others due to lack of housing, in an abandoned apartment/building, in a motel/hotel, camping ground, car, train or bus station or other similar situation due to the lack of adequate housing; or temporarily housed in a shelter awaiting a permanent foster care placement. This is part of the enrollment form and is kept on file.
- EVCS provides equal access as per the McKinney-Vento Homeless Assistance Act.
- EVCS partners with afterschool providers to provide after-care at no cost to families.

available for communicating families experiencing poverty in order to communicate available support for their child's learning and family stability.

EVCS employed a full-time ENL teacher at each campus to adequately address the learning needs of students with limited English proficiency in all grades. EVCS utilizes the ENL teacher as a resource to offer strategies to all other teachers on teaching language arts to children with limited English proficiency. EVCS provided professional development to faculty on strategies to teach language arts to students with limited English proficiency. The administration of the school makes written

English Language Learners

resources available to all instructional staff. The ENL teacher educates students and families on the role of the ENL teacher in the classroom. The Student Services Coordinator and the ENL teacher participate in professional development on issues relating to educating children with limited English proficiency. The school maintained contracts with translators to assist school personnel with home-school communication. The school engages the services of translators from the International Institute of Buffalo for parent-teacher conferences. EVCS has a contract with Language Line to facilitate communication through electronic devices, like phones. EVCS will continue all past efforts. EVCS continues to strengthen the availability of translated materials to better maintain communication with families of ENL students.

EVCS will continue past efforts to the extent possible, including working with support organizations to coordinate the distribution of technology and hotspots to those students who need it. EVCS was the lead applicant for the ENL collaborative for WNY charter schools that will be continuing to provide additional resources and PD to help reach ENL students.

To the extent appropriate and allowed by each student's IEP, EVCS educates students with disabilities in the least restrictive environment with their nondisabled peers. EVCS employs a special education coordinator (Student Services Coordinator) and at least one special education teacher per grade level to provide services to the greatest practical extent. In addition to speech pathologists and an occupational

Students with Disabilities

therapist, EVCS contracts with Buffalo Hearing and Speech to provide any additional related services in accordance with each student's IEP or Section 504 Plan. Classroom teachers at EVCS are knowledgeable about the needs of students with disabilities, and are informed of their responsibilities for particular students.

The Student Services Coordinator and special education teachers work under the Principal to review and assure that quarterly IEP reports are sent to parents, and that annual review meetings are held.

The Principal and Student Services Coordinator ensure that referrals are made to the CSE when Rtl indicates that the child may have a disability.

The Principal and the Student Services Coordinator review the progress of students with disabilities with appropriate staff members.

All instructional staff members at EVCS participate in annual professional development and training on issues pertaining to special education. In addition to curriculum-based assessments, EVCS uses diagnostic measures to monitor academic progress three times throughout the year. EVCS shares a full time Behavior Intervention Specialist between campuses who worked with teachers on behavior intervention plans, and on developing strategies to keep students with emotional disabilities in the classroom as

EVCS will continue past efforts to the greatest extent possible. EVCS will be working to deliver minutes to students with IEPs in the best possible mode as allowed by possible social distancing mandates.

Entry 10 - Teacher and Administrator Attrition

Completed Jul 23 2021

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

A. TEACH System - Employee Clearance

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

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

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

B. Emergency Conditional Clearances

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

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

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

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Thank you.

Entry 12 Organization Chart

Incomplete Hidden from applicant

Instructions

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

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

Entry 13 School Calendar

Incomplete

Instructions for submitting School Calendar

Required of ALL Charter Schools

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

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

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

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

Entry 14 Links to Critical Documents on School Website

Completed Jul 23 2021

Instructions

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: Elmwood Village Charter School Hertel

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

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

	Link to Documents
1. Most Recent Annual Report (i.e., 2019-20)	https://www.evcsbuffalo.org/about-elmwood-village-charter-schools/annual-reports-accountability/
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://www.evcsbuffalo.org/about-elmwood-village-charter-schools/our-board-of-trustees/
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://www.evcsbuffalo.org/about-elmwood-village-charter-schools/our-board-of-trustees/
3. Link to NYS School Report Card	https://data.nysed.gov/essa.php?year=2020&instid=800000087931
4. Lottery Notice announcing date of lottery	https://www.evcsbuffalo.org/enrollment/the-evcs-lottery/?doing_wp_cron=1626895504.9133810997009277343750
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	
6. District-wide Safety Plan	https://www.evcsbuffalo.org/for-parents-and-students/security-safety/
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://www.evcsbuffalo.org/for-parents-and-students/parent-handbook-code-of-conduct/
7. Authorizer-Approved FOIL Policy	https://www.evcsbuffalo.org/about-elmwood-village-charter-schools/?doing_wp_cron=1626898081.1285529136657714843750
8. Subject matter list of FOIL records	https://www.evcsbuffalo.org/about-elmwood-village-charter-schools/?doing_wp_cron=1626898081.1285529136657714843750

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents-Authorized Charter Schools ONLY

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

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



Elmwood Village Charter School Hertel

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 13th, 2021

By Elizabeth Fisher

665 Hertel Avenue, Buffalo NY 14207

(716) 424-0555

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Melina Hong (Data Manager) and Liz Evans (Director of Operations) prepared this 2020-21 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)
Mimi Barnes-Coppola	Trustee/Member	Academic Excellence, Nominating
Lacole Brumfield	Trustee/Member	None
Jennifer Bernacki-Smith	Vice Chair	Executive, Space Planning
Ed Castine	Trustee/Member	Audit/Finance
Kathy Franklin-Adams	Trustee/Member	Academic Excellence
Evelyn Kerney	Trustee/Member	Fundraising
Matthew Moscati	Treasurer	Audit/Finance, Executive, Space Planning
Joshua Pennel	Trustee/Member	None
Pamela Pollock	Secretary	Executive, Academic Excellence
Matthew Ryan	Trustee/Member	Fundraising, Audit/Finance
Elizabeth Santacrose	Chair	Executive, Academic Excellence, Nominating
Jamie Smith	Parent Rep	Nominating, Academic Excellence
Anna Sotelo-Peryea	Parent Rep	None

Elizabeth Fisher has served as EVCS Hertel's Principal since 2020.

SCHOOL OVERVIEW

The Elmwood Village Charter School Hertel opened its doors to 150 students in grades K-2 in 2017 as a replication of the Elmwood Village Charter School (now EVCS Days Park). EVCS Hertel has just completed its fourth year of instruction, educating 300 students in grades K-5 amidst the challenges of a pandemic. The School begins its fifth year of operation with 350 students in grades K-6, with a nascent middle school program in September 2021.

The mission of the School is as follows: “The Elmwood Village Charter Schools will provide a stimulating and engaging learning environment that recognizes student capability, fosters their connectedness to their immediate and broader communities, and offers them ways to contribute to school life. EVCS believes that all students can and will learn at high levels when provided with the right learning conditions.”

Key Design Elements:

- Small, K-8 community: EVCS has 2 classrooms per grade level, with all its students located in the same facility, building a sense of closeness and community.
- Student-Teacher Ratio: each classroom has a small student-teacher ratio (with one certified teacher and a teaching assistant in each classroom, and a special education teacher at each grade level), which allows for more individualized attention and higher quality education.
- Community alliances: students interact with community leaders, institutions, and artists; EVCS students participate in community projects, which build relationships and give students a sense of agency.
- Responsive Classroom model: based on the belief that there is a direct correlation between strong social skills on the one hand, and academic competence and success on the other. Responsive Classroom is a research and evidence-based approach to elementary education that leads to greater teacher effectiveness, higher student achievement, and improved school climate.
- Longer daily schedule and school year: The school day runs from 8:00 am to 3:15 p.m., with optional before-care and after-care. This provides students with approximately one extra day of instruction per week compared to the district of location. The school has a minimum of 185 instructional days per year.
- More time on task: extended periods are provided for the core subjects (English Language Arts and Math) along with tutoring and enrichment opportunities.
- Interdisciplinary curriculum: EVCS emphasizes cross-curricular educational development where the connection between different fields of knowledge is shown through theme-based and project-focused instruction.
- Arts integration: arts are used as a catalyst for teaching across the curriculum to broaden and deepen the assimilation of the material presented in core subjects. This program of integration has been shown to improve students’ test scores.
- Parental involvement: Students do better in school when parents communicate with teachers and become involved in the school. EVCS has added opportunities for parent-teacher communication and for parental participation in school activities and events.

- Morning meeting in every classroom every day. Whole school morning meeting, led and planned by students once a month.
- Technology integration: EVCS is committed to using educational technologies in support of student success. Technology is used in targeted ways to address learning difficulties and move more students toward proficiency. Media and information literacy are developed through the classroom and librarian.
- Instructional coaching: EVCS sees our teaching staff as a great asset and their continued development over time is critical to student success. EVCS employs three instructional coaches and a curriculum director who provide classroom teachers with targeted feedback and support in order to continue to get better.

Remote Learning and COVID-19 Impact

- In March 2020, EVCS pivoted to a remote learning program where there was a continued focus on providing a stimulating and engaging learning environment virtually. Without skipping a single planned instructional day, EVCS launched remote learning through Google Classroom.
- EVCS started the 20/21 school year with all students learning remotely. The EVCS administrative and operations teams planned for the redeployment of Chromebooks, iPads, hotspots, and laptops. EVCS purchased and deployed enough devices for each student to have an internet enabled device, either Chromebooks or iPads for younger students.
- Key programmatic adjustments made for remote learning at EVCS included implementing online tools for math and science (Zearn math, Amplify Science). EVCS continued to leverage Zoom for live synchronous learning, small group work, and individual support.
- Starting on 1/19/21, EVCS families could elect for remote or hybrid learning. Students enrolled in hybrid attended in-person classes on either Monday/Tuesday OR Wednesday/Thursday. Families were given 2 additional opportunities to opt into hybrid learning. Initially, approximately 60% of students were in hybrid learning. By the end of the year approximately 75% of students were in hybrid learning. Starting in April, “at risk” students (such as students with IEPs, students with mental health challenges) were given the option for in-person learning 4 days a week.
- To support student social emotional health, teachers/assistant teachers had weekly touch points with students and continued with a daily full class morning meeting (even when half of the students were in person and half remote) to build culture and support students emotionally. The Student Support team (including staff such as a Behavior Specialist, Wellness Specialist, Counselor, and other related services) followed up with specific students needing additional support. In SY 21/22, EVCS will implement the “Fly Five” curriculum (which aligns to our Responsive Classroom model) and also leverage the Panorama student survey to track student SEL progress. In addition, EVCS Hertel has opened a new position for a social worker to provide students and families with an advocate that can assist them with locating and taking advantage of available resources.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2016-17														
2017-18	50	49	49											148
2018-19	50	51	51	49										201
2019-20	50	51	49	51	51									252
2020-21	43	52	52	53	52	50								302

GOAL 1: ENGLISH LANGUAGE ARTS

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Elmwood Village Charter School Hertel students will be proficient readers, writers, and speakers of the English language as demonstrated by academic attainment and growth on the STAR Reading and STAR Early Literacy assessment.

Measure 1: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students will be equal to or greater than 50.

Measure 2: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students who were two or more grade levels below grade level a BOY will be equal to or greater than 55 by EOY

Measure 3: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students who are economically disadvantaged will be equal to or greater than the median change in SGP between BOY and EOY for 3rd through 8th grade students who are not economically disadvantaged

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score a Percentile of 60 or higher.

BACKGROUND

In SY2021, ELA was taught in alignment with the NYS Next Generation Learning Standards. EVCS utilized the STAR ELA Assessment to evaluate student progress in Reading (2-8) and Literacy (K-1).

During the pandemic, ELA was taught remote via synchronous Zoom sessions for all grades between September and mid-January. In-mid January, EVCS shifted to a hybrid model where students received ELA and Reading instruction in-person twice a week.

METHOD

EVCS administered the STAR Reading (grades 2-8) and Literacy (grades K & 1) assessment three times during the 20/21 school year: Beginning of the Year (September), Middle of the Year (January), End of Year (June). For the 20/21 school year, and in years in the past, we have used the STAR to identify struggling students, monitor student growth and gaps, identify strengths/gaps in skills, and to project proficiency on the NYS exam.

Through an internal study in 2019, we know that EVCS' bar for proficiency on the STAR (PR greater than or equal to 60) has been very predictive of student success on the NYS ELA assessment. Renaissance, the company that owns the STAR test, has also shown a strong alignment between scores on the STAR Reading test and the NYS ELA assessment ([see this resource](#)).

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

RESULTS AND EVALUATION

EVCS Hertel did not meet the four academic ELA goals for SY20/21.

For Measure #1, students in grade three met the goal (Median SGP = 51), but students in grades 4 and 5 fell short of the target. For Measure #2, EVCS students who were low initial achievers had an SGP that was higher than the overall average but did not meet the goal of SGP = 55. At EVCS Hertel for grades 3-5, this is a very small population with only 7 students starting 2 grades or more behind based on the STAR GE levels.

For Measure #3, most students in grades 3-5 are categorized as Economically Disadvantaged. This group had an SGP lower than the school average, meaning that these students did not grow more than students who are not economically disadvantaged. Since there is more economic diversity in younger grades at EVCS Hertel, it will be important to continue to track this goal.

EVCS Hertel did not meet the absolute measure set in Measure #4. While more students were proficient in the 3rd grade (41.2%) than the 4th (33.3%) or 5th (15.2%) grade, no EVCS Hertel grades met this goal. While we have not met the comparable APPR absolute measure for this goal in the past, the impact of COVID-19 and remote/hybrid learning certainly contributed to the lower proficiency and lower growth on the STAR ELA test than previous years.

EVCS Hertel teachers review student results with their instructional coaches in their weekly PLC meetings. These meetings allow teachers to digest student data and differentiate student groups. Early identification of students who needed additional support for ELA via AIS allowed students who were behind to get additional support.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

2020-21 STAR ELA Assessment End of Year Results

Measures	Subgroup	Target	Student Count	Results	Met
Measure 1: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students will be equal to or greater than 50	All students	50	147	37.0	No
Measure 2: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students who were two or more grade levels below grade level at BOY will be equal to or greater than 55 by EOY	Low initial achievers	55	7	38.0	No
Measure 3: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students who are economically disadvantaged will be equal to or greater than the median change in SGP between BOY and EOY for 3 rd through 8 th grade students who are not economically disadvantaged	Economically disadvantaged students	>= not economically disadvantaged	118	33.5	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score a Percentile (PR) of 60 or higher on the EOY test.	2+ students	75%	142	30.5%	No

End of Year Performance on 2020-21 STAR ELA Assessment By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Students enrolled in at least their Second Year		
	Student Count	# Proficient	% Proficient	Student Count	# Proficient	% Proficient
3	52	21	40.4%	51	21	41.2%
4	48	15	31.3%	45	15	33.3%
5	48	8	16.7%	46	7	15.2%
All	148	44	29.7%	142	43	30.3%

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

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

Grade	Student Count	Median SGP
3	51	51.0
4	48	30.0
5	48	34.5
All	147	37.0

End of Year Growth on 2020-21 STAR ELA Assessment Other Measures

Other Measures	Student Count	Results
Median SGP for students with disabilities	34	25.0
Average SGP for students with disabilities	34	33.0
Median change in Grade Equivalencies* (BOY to EOY)	140	0.5
Average change in Grade Equivalencies* (BOY to EOY)	140	0.5

*Students with BOY GE \geq 2 are excluded from this calculation

ADDITIONAL CONTEXT AND EVIDENCE

STAR testing was completed in school whenever possible, but all BOY and some MOY and EOY testing was completed remotely due to the pandemic. In looking at STAR results this year, we noticed that many students were taking far less time completing assessments than is expected. While EVCS Hertel staff worked persistently to engage students in school, it seems likely that many students took the STAR test and did not put forth their best effort as they have done in the past. In observing classrooms, talking with teachers/students/families, and reviewing data, we do feel that less growth was made than in prior years on average, but at least some part of these lower scores was a result of student fatigue with the pandemic. We are looking forward to having our students back to in-person learning, 5 days a week, for the 21/22 school year and expect to see student growth improve.

SUMMARY OF THE ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS GOAL

For SY20/21, EVCS Hertel did not meet the academic goals set for ELA. While students in grade 3 met the goal for growth (SGP), students in other grades did not. Proficiency on the STAR ELA at EVCS Hertel did not meet the very high bar of 75%.

When comparing end of year results on the STAR ELA with historic results on the STAR (for SY17/18 and SY18/19), this year's results were far lower. While EVCS Hertel continued to provide rigorous and strategic ELA programming as described above, the burden of the pandemic certainly had an impact on this year's proficiency and growth on the STAR ELA assessment.

ACTION PLAN

All EVCS Hertel students will return to 5-days a week of in-person learning for SY21/22. While the pandemic will certainly continue to impact school and instruction, getting closer to EVCS Hertel’s “normal” operations will support stronger achievement in ELA.

In addition, to address learning lost over the pandemic, EVCS Hertel has opened a new position for a Learning Specialist who will work with students on a pull out and push in basis to help address learning gaps exacerbated by the pandemic. These specialists are long-time EVCS teachers who are highly effective at targeting interventions to maximize student growth. EVCS Hertel’s two AIS teachers will also continue to provide targeted support for students identified as title 1.

EVCS Hertel will also create and roll out new Interim Assessments for ELA that better align to the recent changes in curriculum. EVCS is currently working with ANET to build new, better aligned interims for the 21/22 school year. The results of interim assessments will be immediately disaggregated by content standard, allowing teachers to identify strengths and weaknesses in students’ understanding. Teachers will meet in grade level teams to compare results, share instructional strategies and lessons, and plan for re-teaching. Data from each classroom will be submitted to the Director of Curriculum and Instruction.

EVCS Hertel will make several key shifts in the 21/22 school year in our ELA instruction:

- **Science of Reading:** In 21/22, EVCS will be working to incorporate instructional practices aligned with the Science of Reading into ELA instruction, shifting from a balanced literacy approach to a structured literacy approach. In the lower grades, the primary intention behind this shift is to shore up Tier 1 instruction in foundational skills so that fewer students need Tier 2 and Tier 3 interventions and more students are reading on grade level by third grade.
- **Really Great Reading:** EVCS will be implementing this new program in grades K-3 with all students and grades 4-8 with students who have been identified for intervention to help close gaps in foundational skills. *Really Great Reading* will incorporate instructional practices aligned with the Science of Reading into ELA instruction, shifting from a balanced literacy approach to a structured literacy approach.
- **Really Great Reading Diagnostic:** Starting in the 21/22 school year, all students in grades K-3 will receive 5-7 minute diagnostic decoding assessments from Really Great Reading 3 times a year (students in need of intervention will receive additional progress monitoring). These diagnostic decoding assessments will also be used to identify gaps for students in grades 4-8 who are reading significantly below grade level. These assessments will answer these key questions: Which students are struggling with decoding? What types of words are they struggling with? What is the source of the underlying confusion? They will also help determine where, within the Really Great Reading curriculum, students should be placed.
- **Novel-based Instruction:** In grades 4-6 we are shifting from the basal-based Wonders content to whole-class novel-based instruction. With this shift in materials, comes a shift away from heavily skills focused instruction, to instruction that is centered around building knowledge. EVCS had an opportunity to “test drive” this approach during the 2020-2021 school year. We intend to build on this approach in SY 21/22, adding additional non-fiction

reading to build background knowledge, and building in more opportunities for written response and class discussion.

- **Small group reading:** In addition to core reading instruction, one period a day is set aside for all students in grades K-6 for differentiated reading instruction. Students will rotate through teacher led groups and independent activities. For students who are not yet fluent readers (typically grades K-2), the focus will be on foundational skills such as phonemic awareness, phonics, and fluency. For more fluent readers, small groups will focus on close reading and discussion of how texts work (considering the impacts of the author’s word choices and structure), and rereading text. Teachers will use formative assessment to determine student needs.

GOAL 2: MATHEMATICS

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: Mathematics

Elmwood Village Charter School Days Park students will be competent operators of mathematics, able to understand and apply mathematical theories, computation, and problem solving, as demonstrated by academic attainment and growth on the STAR Math Assessment.

Measure 1: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students will be equal to or greater than 50.

Measure 2: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students who were two or more grade levels below grade level a BOY will be equal to or greater than 55 by EOY

Measure 3: Each year, the median SGP between BOY and EOY for 3rd through 8th grade students who are economically disadvantaged will be equal to or greater than the median change in SGP between BOY and EOY for 3rd through 8th grade students who are not economically disadvantaged

Measure 4: Each year, 75% of 3rd through 8th grade students enrolled in at least their second year at the school will score a Percentile of 60 or higher.

BACKGROUND

During the pandemic, EVCS made a switch from Everyday Math in grades K-6 to Zearn. Prior to this, we had been considering adopting a new Math curriculum in K-6 as the alignment of Everyday Math to the Next Generation Learning Standards was not as strong as we would have liked. Remote instruction made the need for a change even more urgent, as there were very few online resources available for Everyday Math to support either synchronous or asynchronous instruction. Zearn was chosen for the strength of its’ online component, which includes lesson delivery and scaffolded practice, as well as for the strong ratings from groups like Ed Reports.

EVCS seventh and eighth grade Math classes are departmentalized and taught by subject specialists. Teachers build units and lessons aligned to the NYS Next Generation Learning Standards but are given a certain amount of autonomy to choose their resources. Teachers use Engage NY modules as a resource, but supplement with additional resources.

EVCS offers Regents Algebra in addition to 8th grade mathematics to those students whose scores and work habits have qualified them to take this advanced math course. Passing the Regents exam can earn EVCS 8th graders high school credit.

During the pandemic, Math was taught remote via synchronous Zoom sessions for all grades between September and mid-January. In-mid January, EVCS shifted to a hybrid model where students received Math instruction in-person twice a week.

METHOD

EVCS administered the STAR Math (grades 1-8) three times during the 20/21 school year: Beginning of the Year (September), Middle of the Year (January), End of Year (June). For the 20/21 school year, and in years in the past, we have used the STAR to identify struggling students, monitor student growth and gaps, identify strengths/gaps in skills, and to project proficiency on the NYS exam.

Through an internal study in 2019, we know that EVCS' bar for proficiency on the STAR (PR greater than or equal to 60) has been very predictive of student success on the NYS Math assessment. Renaissance, the company that owns the STAR test, has also shown a strong alignment between scores on the STAR Reading test and the NYS Math assessment ([see this resource](#)).

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

RESULTS AND EVALUATION

EVCS Hertel did not meet the four academic Math goals for SY20/21.

For Measure #1, all grades fell short of the goal of 50 for SGP. For Measure #2, EVCS students who were low initial achievers had an SGP that was lower than the overall average. At EVCS Hertel for grades 3-5, this is a very small population with only 7 students starting 2 grades or more behind based on the STAR GE levels.

For Measure #3, most students in grades 3-5 are categorized as Economically Disadvantaged. This group had an SGP that was basically equivalent to the school average, meaning that these students did not grow more than students who are not economically disadvantaged. Since there is more economic diversity in younger grades at EVCS Hertel, it will be important to continue to track this goal.

EVCS Hertel did not meet the absolute measure set in Measure #4. No EVCS Hertel grades met this goal. While we have not met the comparable APPR absolute measure for this goal in the past, the impact of COVID-19 and remote/hybrid learning certainly contributed to the lower proficiency and lower growth on the STAR Math test than previous years.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

EVCS Hertel teachers review student results with their instructional coaches in their weekly PLC meetings. These meetings allow teachers to digest student data and differentiate student groups. Early identification of students who needed additional support for Math via AIS allowed students who were behind to get additional support.

2020-21 STAR Math Assessment End of Year Results

Measures	Subgroup	Target	Student Count	Results	Met
Measure 1: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students will be equal to or greater than 50	All students	50	142	26.5	No
Measure 2: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students who were two or more grade levels below grade level at BOY will be equal to or greater than 55 by EOY	Low initial achievers	55	7	18	No
Measure 3: Each year, the median SGP between BOY and EOY for 3 rd through 8 th grade students who are economically disadvantaged will be equal to or greater than the median change in SGP between BOY and EOY for 3 rd through 8 th grade students who are not economically disadvantaged	Economically disadvantaged students	>= not economically disadvantaged	115	26	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score a Percentile (PR) of 60 or higher on the EOY test.	2+ students	75%	139	23.7%	No

End of Year Performance on 2020-21 STAR Math Assessment By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Students enrolled in at least their Second Year		
	Student Count	# Proficient	% Proficient	Student Count	# Proficient	% Proficient
3	52	18	34.6%	51	18	35.3%
4	47	7	14.9%	44	7	15.9%
5	46	9	19.6%	44	8	18.2%
All	145	34	23.4%	139	33	23.7%

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

End of Year Growth on 2020-21 STAR Math Assessment By All Students

Grade	Student Count	Median SGP
3	50	34.5
4	46	24.5
5	46	24.0
All	142	26.5

End of Year Growth on 2020-21 STAR Math Assessment Other Measures

Other Measures	Student Count	Results
Median SGP for students with disabilities	32	12.0
Average SGP for students with disabilities	32	14.0
Median change in Grade Equivalencies* (BOY to EOY)	139	0.7
Average change in Grade Equivalencies* (BOY to EOY)	139	0.6

*Students with BOY GE \geq 2 are excluded from this calculation

ADDITIONAL CONTEXT AND EVIDENCE

STAR testing was completed in school whenever possible, but all BOY and some MOY and EOY testing was completed remotely due to the pandemic. In looking at STAR results this year, we noticed that many students were taking far less time completing assessments than is expected. While EVCS Hertel staff worked persistently to engage students in school, it seems likely that many students took the STAR test and did not put forth their best effort as they have done in the past. In observing classrooms, talking with teachers/students/families, and reviewing data, we do feel that less growth was made than in prior years on average, but at least some part of these lower scores was a result of student fatigue with the pandemic. We are looking forward to having our students back to in-person learning, 5 days a week, for the 21/22 school year and expect to see student growth improve.

SUMMARY OF THE ELEMENTARY AND MIDDLE MATHEMATICS GOAL

For SY20/21, EVCS Hertel did not meet the academic goals set for Math. Overall SGP was 26.5 and proficiency for students in their second year at EVCS Hertel was 35.3.

When comparing end of year results on the STAR Math with historic results on the STAR (for SY17/18 and SY18/19), this year's results were far lower. While EVCS Hertel continued to provide rigorous and strategic Math programming as described above, the burden of the pandemic certainly had an impact on this year's proficiency and growth on the STAR Math assessment.

ACTION PLAN

All EVCS Hertel students will return to 5-days a week of in-person learning for school year 21/22. While the pandemic will certainly continue to impact school and instruction, getting closer to EVCS Hertel's "normal" operations will support stronger achievement in Math.

During remote and hybrid instruction, EVCS was not able to implement Zearn with fidelity to the model. In school year 21/22 EVCS will implement the Zearn model of rotational groups, allowing smaller groups of students to receive the teacher-led instruction. This will allow for more student participation and more teacher feedback which we think will support growth that was lost during the pandemic.

In addition, to address learning lost over the pandemic, EVCS Hertel has opened a new position for a Learning Specialist who will work with students on a pull out and push in basis to help address learning gaps exacerbated by the pandemic. These specialists are long-time EVCS teachers who are highly effective at targeting interventions to maximize student growth. EVCS Hertel's two AIS teachers will also continue to provide targeted support for students identified as title 1.

EVCS Hertel will also create and roll out new Interim Assessments for Math that better align to the recent changes in curriculum. EVCS is currently working with ANET to build new, better aligned interims for the 21/22 school year. The results of interim assessments will be immediately disaggregated by content standard, allowing teachers to identify strengths and weaknesses in students' understanding. Teachers will meet in grade level teams to compare results, share instructional strategies and lessons, and plan for re-teaching. Data from each classroom will be submitted to the Director of Curriculum and Instruction.

GOAL 3: SCIENCE

ELEMENTARY AND MIDDLE SCIENCE

Goal 3: Science

Elmwood Village Charter School Hertel students will be proficient in scientific process and inquiry skills able to apply scientific knowledge and methods to explore and explain the world around them as demonstrated by academic attainment and growth on the EVCS science interim exams.

BACKGROUND

Mystery Science (K-5) Teachers in grades K-5 use the Mystery Science curriculum. Mystery Science is aligned to the Next Generation Science Standards (NGSS). Each lesson is aligned to a topic, performance expectations, science and engineering practices, disciplinary core ideas, and crosscutting concepts. Science instruction at the Elmwood Village Charter School is designed to nurture the excitement which comes with a growing understanding of the world around us. Instruction will be primarily inquiry-based, with emphasis placed on hands-on experiences,

experimentation, and field trips. This will help students develop critical thinking, problem solving, and teamwork skills. Each lesson contains a central mystery, a video, discussion questions, supplemental reading, and a hands-on activity.

Middle School Science In grade 6, teachers will use the Amplify Science curriculum. This curriculum will be new to our Hertel campus, but teachers at our Days Park campus have been using it since the fall of 2020. The curriculum was adopted for its strong alignment to the Next Generation Science Standards (NGSS) and for the robust online components, which enable strong instruction and online lab work during remote instruction. Students in 6th grade will take Earth & Space Science.

Middle school students have lab sections built into their schedule, in addition to their regularly scheduled science class. During lab, students are engaged in activities that require them to utilize the scientific method to answer scientific questions based on the current topic of study. Additionally, science instruction incorporates a variety of activities to analyze each topic of study on a deeper level. Students engage in lab activities, hands-on simulations, virtual labs, and role playing or modeling activities. Students often work in partners and groups during classroom activities. Movement and peer interaction are an essential component of the science classroom and these activities fulfill a crucial need for students at this age.

METHOD

During the 20/21 school year, EVCS Hertel did not assess students in science with a common assessment outside of the NYS Science test (for grade 4). Teacher created assessments were used to assess mastery. EVCS plans to create new Interim Assessments for middle school students in the 21/22 school year and will look to create new interim science assessments for elementary grades in the 22/23 school year.

RESULTS AND EVALUATION

Not applicable

ADDITIONAL CONTEXT AND EVIDENCE

Not applicable

SUMMARY OF THE ELEMENTARY AND MIDDLE SCIENCE GOAL

Not applicable

ACTION PLAN

Prior to the pandemic, EVCS Hertel was looking to update science interim assessments. We are looking to develop new Interim Assessments for science in the 21/22 school year for middle school grades, and in the 22/23 school year for elementary grades.

EVCS Hertel 6th grade students will begin using Amplify Science, which EVCS Days Park started using in SY20/21. This curriculum was adopted for its strong alignment to the Next Generation Science Standards (NGSS).

GOAL 4: ESSA

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

Goal 7: Absolute Measure

Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

METHOD

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school’s status under the state accountability system.

RESULTS AND EVALUATION

EVCS Hertel was designated as a school in good standing.

ADDITIONAL EVIDENCE

Accountability Status by Year

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

OTHER MEASURES

Goal 5: Family Satisfaction

Measure 1: 95% of responding parents will report they are satisfied with the school, as measured by an annual survey

Measure 2: 85% of students will re-enroll for the following year, as measured by yearly BEDS day enrollment data

METHOD

For the annual survey, EVCS used the online service SurveyMonkey as the method for collecting responses related to family satisfaction with its schools. All attending families were sent messages requesting that they respond to the survey; reminders were sent before closing out the survey. Responses were collected in late May and early June, during approximately a three-week period. Questions on academics, programs, staffing, and school life were included.

For student retention, EVCS tracks students who leave in the student information system (PowerSchool). To calculate retention, the SY18/19 enrollment as of BEDS day was compared to the SY19/20 enrollment as of BEDS day. The information is disaggregated by at-risk subgroups as well.

RESULTS AND EVALUATION

2020-21 Family Survey Results

EVCS Hertel’s end of year enrollment was 298 students. There were 158 surveys submitted.

Question	Percent of Respondents Satisfied
Overall I am satisfied with Elmwood Village Charter School	95%

2020-21 Student Retention Rate

2019-20 Enrollment	Number of Students Who Graduated in 2019-20	Number of Students Who Returned in 2020-21	Retention Rate 2020-21 Re-enrollment ÷ (2019-20 Enrollment – Graduates)
252	0	237	94.0%

The school met the measure set out in the family satisfaction goal. EVCS continued to have a high degree of satisfaction. This is also clear by its retention rate from year to year. There are always individual concerns that are shared in the survey which gives the administration an opportunity to reexamine its programs and procedures.

Goal 6: Attendance

Measure 1: EVCS Hertel will have a daily attendance rate of at least 95%

METHOD

EVCS Hertel’s attendance rate is tracked in its SIS. Teachers take attendance daily with office staff making corrections for students who are tardy, on suspension, or with an excused absence. Average daily attendance is frequently examined both in aggregate, and for individual students. During the pandemic, per NYS requirements, EVCS tracked remote and in-person attendance with different codes in PowerSchool. This change allowed us to both reflect on student attendance given the modality of instruction, and to communicate our teaching modality to the state.

RESULTS AND EVALUATION

EVCS Hertel’s overall attendance was 93.5%. While EVCS Hertel did not meet the goal of 95%, it was able to maintain a similar ADA to previous years despite the impact of remote/hybrid instruction. With remote/hybrid instruction, EVCS Hertel introduced a weekly attendance report that was sent out to parents via email that provided them with their student’s attendance for each core subject each week. This communication allowed parents to better support students and helped teachers identify students who were at risk.

Year	Average Daily Attendance Rate
2017-18	94.4%
2018-19	93.7%
2019-20*	94.8%
2020-21	93.5%

* Only includes school days prior to school closure due to COVID-19 (September 4th – March 13th)

In the coming years, EVCS plans to report measures on staff satisfaction and student SEL (via our Panorama Student Survey results). The 21/22 school year will be the first year that we pilot these measures.



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

Charter School Name:	Elmwood Village Charter School Hertel
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Lisa Kirisits CPA
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Lumsden McCormick LLP
School Audit Contact Name:	Donna Gonser
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

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

Required 8 Items:

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

And, if applicable:

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

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

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Financial Position
as of June 30, 2021

<u>ASSETS</u>	<u>2020-21</u>	<u>2019-20</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 5,766,025	\$ 5,935,211
Grants and contracts receivable	506,862	604,589
Accounts receivables	480,031	-
Prepaid expenses	191,873	36,175
Contributions and other receivables	-	-
TOTAL CURRENT ASSETS	6,944,791	6,575,975
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	12,254,694	11,365,578
<u>OTHER ASSETS</u>	150,000	150,000
TOTAL ASSETS	19,349,485	18,091,553
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 268,208	\$ 289,658
Accrued payroll and benefits	1,296,568	1,125,391
Deferred Revenue	-	-
Current maturities of long-term debt	294,522	472,141
Short Term Debt - Bonds, Notes Payable	-	-
Other	-	-
TOTAL CURRENT LIABILITIES	1,859,298	1,887,190
<u>LONG-TERM LIABILITIES</u>		
Deferred Rent	-	-
All other long-term debt and notes payable, net current maturities	5,866,475	7,144,397
TOTAL LONG-TERM LIABILITIES	5,866,475	7,144,397
TOTAL LIABILITIES	7,725,773	9,031,587
<u>NET ASSETS</u>		
Without Donor Restrictions	11,574,677	8,993,560
With Donor Restrictions	49,035	66,406
TOTAL NET ASSETS	11,623,712	9,059,966
TOTAL LIABILITIES AND NET ASSETS	19,349,485	18,091,553

CK - Should be zero

-

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ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

**Statement of Activities
as of June 30, 2021**

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 3,936,447	\$ -	\$ 3,936,447	\$ 3,391,930
Students with disabilities	418,461	-	418,461	321,547
Grants and Contracts				
State and local	-	-	-	-
Federal - Title and IDEA	768,932	-	768,932	90,944
Federal - Other	-	-	-	-
Other	602,450	-	602,450	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	5,726,290	-	5,726,290	3,804,421
EXPENSES				
Program Services				
Regular Education	\$ 2,535,130	\$ -	\$ 2,535,130	\$ 2,158,049
Special Education	639,100	-	639,100	525,139
Other Programs	594,465	-	594,465	672,231
Total Program Services	3,768,695	-	3,768,695	3,355,419
Management and general	1,141,583	-	1,141,583	1,051,495
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	4,910,278	-	4,910,278	4,406,914
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	816,012	-	816,012	(602,493)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ 430,867
Individuals	-	22,517	22,517	15,426
Corporations	-	-	-	-
Fundraising	4,405	-	4,405	1,023
Interest income	5,937	-	5,937	55,421
Miscellaneous income	-	-	-	1,020
Net assets released from restriction	62,406	(62,406)	-	-
TOTAL SUPPORT AND OTHER REVENUE	72,748	(39,889)	32,859	503,757
CHANGE IN NET ASSETS	888,760	(39,889)	848,871	(98,736)
NET ASSETS BEGINNING OF YEAR	781,700	32,078	813,778	912,514
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 1,670,460	\$ (7,811)	\$ 1,662,649	\$ 813,778

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Cash Flows
as of June 30, 2021

	<u>2020-21</u>	<u>2019-20</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 11,035,493	\$ 10,066,133
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	(1,777,560)	(2,069,342)
Accrued Expenses	(8,764,198)	(7,857,836)
Accrued Liabilities	-	-
Contributions and fund-raising activities	1,055,523	814,487
Miscellaneous sources	16,854	136,811
Deferred Revenue	-	-
Interest payments	(238,755)	(247,955)
Other	235,239	238,998
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 1,562,596	\$ 1,081,296
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,727,741)	(655,311)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,727,741)	\$ (655,311)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(6,215,779)	(462,456)
Other	6,211,738	1,451,500
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (4,041)	\$ 989,044
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (169,186)	\$ 1,415,029
Cash at beginning of year	6,085,211	4,670,182
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 5,916,025	\$ 6,085,211

ELIMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Functional Expenses
as of June 30, 2021

	2020-21						2019-20	
	Program Services			Supporting Services			Total	Total
	Regular Education	Special Education	Other Education	Fund-raising	General	Management and		
No. of Positions	\$	\$	\$	\$	\$	\$	\$	
Personnel Services Costs								
Administrative Staff Personnel	9.90	-	374,474	-	-	-	565,620	565,690
Instructional Personnel	40.00	1,393,081	-	-	1,767,555	-	1,767,555	1,503,778
Non-Instructional Personnel	9.30	-	-	374,246	374,246	-	374,246	266,504
Total Salaries and Staff	59.20	1,393,081	374,474	374,246	2,141,801	-	2,707,421	2,335,972
Fringe Benefits & Payroll Taxes		350,480	95,249	95,796	541,525	-	152,556	594,169
Retirement		133,228	39,908	22,431	195,567	-	27,144	123,875
Management Company Fees		-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	53,414	35,070
Accounting / Audit Services		-	-	-	-	-	86,380	80,015
Other Purchased / Professional / Consulting Services		5,996	67,810	-	73,806	-	86,380	102,450
Building and Land Rent / Lease / Facility Finance Interest		16,497	-	21,446	37,943	-	73,806	132,179
Repairs & Maintenance		54,909	16,305	9,788	81,002	-	44,541	151,747
Insurance		15,239	469	18,040	33,748	-	12,385	57,789
Utilities		50,736	15,221	8,456	74,413	-	37,239	88,153
Supplies / Materials		46,378	-	-	46,378	-	10,147	77,107
Equipment / Furnishings		-	-	-	-	-	-	-
Staff Development		20,386	-	-	20,386	-	-	53,998
Marketing / Recruitment		-	-	-	-	-	2,525	10,067
Technology		78,253	-	-	78,253	-	-	69,235
Food Service		-	-	-	-	-	-	-
Student Services		64,299	-	3,511	67,810	-	-	146,633
Office Expense		-	-	-	-	-	30,695	32,166
Depreciation		262,416	23,768	6,821	293,005	-	38,082	299,073
OTHER		43,232	5,896	33,930	83,058	-	80,855	19,216
Total Expenses		\$ 2,535,130	\$ 639,100	\$ 594,465	\$ 3,768,695	\$ -	\$ 1,141,583	\$ 4,406,914

ELMWOOD VILLAGE CHARTER SCHOOLS

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2021

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June 30, 2021

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Elmwood Village Charter Schools

We have audited the accompanying balance sheets of Elmwood Village Charter Schools (the Organization) as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, 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.

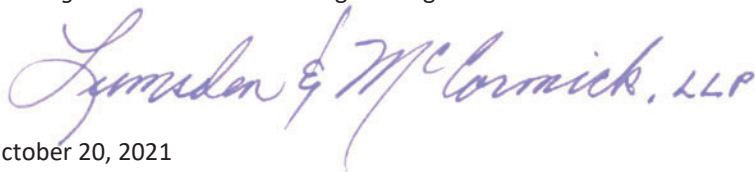
Additional Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying additional information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying additional information, including the schedule of expenditures of federal awards, is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2021 on our consideration of the Organization'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 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 Organization'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 Organization's internal control over financial reporting and compliance.

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

October 20, 2021

ELMWOOD VILLAGE CHARTER SCHOOLS

Balance Sheets

June 30,	2021	2020
Assets		
Current assets:		
Cash	\$ 5,766,025	\$ 5,935,211
Receivables (Note 2)	986,893	604,589
Prepaid expenses and other	191,873	36,175
	<u>6,944,791</u>	<u>6,575,975</u>
Property and equipment, net (Note 3)	12,254,694	11,365,578
Restricted cash	150,000	150,000
	<u>\$ 19,349,485</u>	<u>\$ 18,091,553</u>
Liabilities and Net Assets		
Current liabilities:		
Current portion of long-term debt (Note 5)	\$ 294,522	\$ 472,141
Accounts payable	268,208	289,658
Accrued expenses	1,296,568	1,125,391
	<u>1,859,298</u>	<u>1,887,190</u>
Long-term debt (Note 5)	5,866,475	5,692,897
Paycheck Protection Program loan (Note 6)	-	1,451,500
Net assets:		
Without donor restrictions	11,574,677	8,993,560
With donor restrictions (Note 7)	49,035	66,406
	<u>11,623,712</u>	<u>9,059,966</u>
	<u>\$ 19,349,485</u>	<u>\$ 18,091,553</u>

ELMWOOD VILLAGE CHARTER SCHOOLS

Statements of Activities

For the years ended June 30,	2021	2020
Net assets without donor restrictions:		
Support and revenue:		
Enrollment fees:		
Resident students	\$ 9,764,168	\$ 9,395,180
Resident students with disabilities	1,253,608	1,118,972
Contributions:		
Federal, state, and local awards	1,412,523	660,666
Paycheck Protection Program (Note 6)	1,451,500	-
Rental income	235,239	238,998
Interest income	11,874	110,681
Fundraising and other income	4,980	26,130
Net assets released from restrictions	62,406	34,328
Total support and revenue	<u>14,196,298</u>	<u>11,584,955</u>
Expenses:		
Program expenses:		
Regular education	6,163,936	5,631,052
Special education	1,648,374	1,456,213
Other program	1,280,128	1,429,652
Supporting services:		
Management and general	2,522,743	2,336,467
Total expenses	<u>11,615,181</u>	<u>10,853,384</u>
Change in net assets without donor restrictions	<u>2,581,117</u>	<u>731,571</u>
Net assets with donor restrictions:		
Contributions	45,035	66,406
Net assets released from restrictions	(62,406)	(34,328)
Change in net assets with donor restrictions	<u>(17,371)</u>	<u>32,078</u>
Change in net assets	2,563,746	763,649
Net assets - beginning	<u>9,059,966</u>	<u>8,296,317</u>
Net assets - ending	<u>\$ 11,623,712</u>	<u>\$ 9,059,966</u>

See accompanying notes.

ELMWOOD VILLAGE CHARTER SCHOOLS

Statement of Functional Expenses

For the year ended June 30, 2021

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	20.8	\$ -	\$ -	\$ -	\$ 1,207,313	\$ 1,207,313
Instructional personnel	99.5	3,560,356	1,023,908	-	-	4,584,264
Non-instructional personnel	19.5	-	-	821,739	-	821,739
Total salaries	139.8	\$ 3,560,356	\$ 1,023,908	\$ 821,739	\$ 1,207,313	\$ 6,613,316
Salaries		\$ 3,560,356	\$ 1,023,908	\$ 821,739	\$ 1,207,313	\$ 6,613,316
Employee benefits and taxes		947,717	273,647	220,000	333,550	1,774,914
Retirement		333,935	103,304	51,582	60,338	549,159
Professional fees		-	-	-	279,963	279,963
Other purchased and consulting services		14,248	131,801	-	-	146,049
Rent expense		32,994	-	42,892	204,735	280,621
Repairs and maintenance		110,203	33,610	18,406	22,817	185,036
Insurance		31,859	1,399	36,244	74,645	144,147
Utilities		80,431	24,610	12,736	14,985	132,762
Supplies and materials		105,016	-	-	-	105,016
Staff development		46,271	-	-	-	46,271
Marketing and recruitment		-	-	-	5,050	5,050
Technology		172,951	-	-	-	172,951
Student services		132,841	-	-	-	132,841
Afterschool		-	-	3,511	-	3,511
Office expense		-	-	-	57,772	57,772
Interest		68,426	6,406	64,817	131,523	271,172
Other expenses		330	-	-	25,465	25,795
		5,637,578	1,598,685	1,271,927	2,418,156	10,926,346
Depreciation		526,358	49,689	8,201	104,587	688,835
Total		\$ 6,163,936	\$ 1,648,374	\$ 1,280,128	\$ 2,522,743	\$ 11,615,181

ELMWOOD VILLAGE CHARTER SCHOOLS

Statement of Functional Expenses

For the year ended June 30, 2020

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	23.8	\$ -	\$ -	\$ -	\$ 1,113,736	\$ 1,113,760
Instructional personnel	86.8	3,280,968	845,263	-	-	4,126,318
Non-instructional personnel	10.4	-	-	623,339	-	623,349
Total salaries	121.0	\$ 3,280,968	\$ 845,263	\$ 623,339	\$ 1,113,736	\$ 5,863,306
Salaries		\$ 3,280,968	\$ 845,263	\$ 623,339	\$ 1,113,736	\$ 5,863,306
Employee benefits and taxes		693,392	223,135	393,257	265,465	1,575,249
Retirement		206,721	67,338	112,227	67,156	453,442
Professional fees		-	-	-	233,770	233,770
Other purchased and consulting services		37,399	160,742	-	-	198,141
Rent expense		-	-	-	287,482	287,482
Repairs and maintenance		139,466	45,649	83,251	54,651	323,017
Insurance		49,442	16,173	29,935	20,028	115,578
Utilities		63,937	21,010	40,235	27,491	152,673
Supplies and materials		160,656	-	-	-	160,656
Staff development		102,935	-	-	-	102,935
Marketing and recruitment		-	-	-	21,261	21,261
Technology		146,236	-	-	-	146,236
Student services		149,542	-	-	-	149,542
Afterschool		-	-	78,532	-	78,532
Office expense		-	-	-	63,681	63,681
Interest		102,883	30,057	60,580	60,844	254,364
Other expenses		16,833	-	-	21,112	37,945
		5,150,410	1,409,367	1,421,356	2,236,677	10,217,810
Depreciation		480,642	46,846	8,296	99,790	635,574
Total		\$ 5,631,052	\$ 1,456,213	\$ 1,429,652	\$ 2,336,467	\$ 10,853,384

ELMWOOD VILLAGE CHARTER SCHOOLS

Statements of Cash Flows

For the years ended June 30,	2021	2020
Operating activities:		
Cash received from enrollment fees	\$ 11,035,493	\$ 10,066,133
Cash received from contributions - federal, state, and local awards	1,055,523	814,487
Cash received from rents	235,239	238,998
Cash received from other sources	16,854	136,811
Payments to employees for services and benefits	(8,764,198)	(7,857,836)
Payments to vendors and suppliers	(1,777,560)	(2,069,342)
Interest paid	(238,755)	(247,955)
Net operating activities	1,562,596	1,081,296
Investing activities:		
Property and equipment expenditures	(1,727,741)	(655,311)
Financing activities:		
Principal payments on long-term debt	(6,215,779)	(462,456)
Proceeds from long-term debt	6,211,738	-
Proceeds from Paycheck Protection Program loan	-	1,451,500
Net financing activities	(4,041)	989,044
Net change in cash and restricted cash	(169,186)	1,415,029
Cash and restricted cash - beginning	6,085,211	4,670,182
Cash and restricted cash - ending	\$ 5,916,025	\$ 6,085,211

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

Elmwood Village Charter Schools (the Organization) operates Elmwood Village Charter School Days Park (EVCS Days Park) and Elmwood Village Charter School Hertel (EVCS Hertel) in the City of Buffalo, New York (the City) authorized by the Board of Trustees of the State University of New York (Board of Trustees).

EVCS Days Park is chartered through June 2025 and EVCS Hertel is chartered through July 2022. Continuance of operations after these dates is contingent upon charter renewal approvals.

EVCS Days Park currently offers classes from kindergarten through eighth grade. EVCS Hertel offered classes from kindergarten through fifth grade in 2021 (kindergarten through fourth in 2020).

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 20, 2021, the date the financial statements were available to be issued.

Cash:

Cash in financial institutions potentially subjects the Organization to concentrations of credit risk, since it may exceed insured limits at various times throughout the year. The Organization complies with a requirement to hold no less than \$150,000 in an escrow account to pay legal and audit expenses that would be associated with dissolution should it occur. This is included as restricted cash on the balance sheets as of June 30, 2021 and 2020.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided over estimated asset service lives using the straight-line method. 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 districts where the students reside. The amount received each year from the resident district is generally the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the Organization residing in that district. The respective districts also reimburse the Organization for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided. The Organization 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 Organization's enrollment fees are received primarily from the Board of Education for the City School District (the District).

Contributions

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement 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 recorded as revenue when the Organization 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. 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 because all significant amounts deemed uncollectible are written off each year.

Income Taxes:

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

Transportation and Food Services:

Several districts provide the Organization with certain transportation services without cost. The District also provides food services without cost. The value of these services has not been recorded in the accompanying financial statements.

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 Organization'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, benefits, and payroll taxes, which are allocated based on estimates of time and effort, and depreciation, interest, and repairs and maintenance, which are allocated based on management's estimate of program benefit.

2. Receivables:

	2021	2020
Enrollment fees	\$ 480,031	\$ 497,748
Grants	506,862	106,841
	<u>\$ 986,893</u>	<u>\$ 604,589</u>

Enrollment fees receivable as of June 30, 2021 and 2020 include amounts withheld by the District for disputed rates of special education services provided by the Organization from 2008 through 2018 (Note 12).

3. Property and Equipment:

	2021	2020
Land	\$ 546,400	\$ 546,400
Building and improvements	13,875,958	12,137,822
Leasehold improvements	140,806	140,806
Instructional equipment	1,256,625	1,073,365
Office equipment	446,970	439,867
Construction in progress	-	350,548
	<u>16,266,759</u>	<u>14,688,808</u>
Less accumulated depreciation	4,012,065	3,323,230
	<u>\$ 12,254,694</u>	<u>\$ 11,365,578</u>

Construction in progress at June 30, 2020 represented a renovation project at EVCS Days Park. The project was completed in March 2021 at a total cost of approximately \$1,513,000.

4. Short-Term Borrowings:

The Organization has available a \$200,000 bank demand line of credit for working capital with interest payable at prime plus .25%. The line is subject to the usual terms and conditions applied by the bank for working capital financing, secured by essentially all assets of the Organization, and is annually reviewed and renewed. There were no borrowings on the line of credit at June 30, 2021 and 2020.

5. Long Term Debt:

	2021	2020
Bank mortgage note payable, monthly installments of \$33,252 including interest at 3.152%, secured by Organization property and equipment, balloon payment of approximately \$4,756,000 due March 2026.	\$ 5,842,828	\$ -
Bank note payable, monthly installments of \$5,644 including interest at 3.152%, secured by Organization property and equipment, due through March 2026.	298,648	-
Bank mortgage notes payable, monthly installments of \$28,409 including interest at 3.675%, paid in full March 2021.	-	2,489,496
Bank construction mortgage and term notes payable, monthly installments of \$28,377 including interest at 3.675%, paid in full March 2021.	-	3,625,875
Equipment loans, varying monthly installments and interest rates, secured by related equipment, due through September 2024.	58,564	84,355
	<u>6,200,040</u>	<u>6,199,726</u>
Less unamortized debt issuance costs	39,043	34,688
	<u>6,160,997</u>	<u>6,165,038</u>
Less current portion	294,522	472,141
	<u>\$ 5,866,475</u>	<u>\$ 5,692,897</u>

Debt issuance costs are amortized as interest expense over the remaining term of the debt arrangements. Amortization expense of debt issuance costs for the years ended June 30, 2021 and 2020 was \$32,417 and \$6,409 respectively.

Aggregate maturities of net long-term debt balances at June 30, 2021 are:

2022	\$	294,522
2023		290,843
2024		296,571
2025		295,086
2026		4,983,975
	\$	<u>6,160,997</u>

The bank loan agreements contain certain covenants relating to, among other things, the maintenance of levels of debt service coverage and various other restrictions. Management believes it complies with pertinent covenants.

6. Paycheck Protection Program Loan:

In May 2020, the Organization received a loan of \$1,451,500 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act, in response to the pandemic described in Note 13. The Organization has met the required conditions established by the SBA for loan forgiveness as of June 30, 2021 and the proceeds have been recognized as contributions revenue in the accompanying 2021 statement of activities.

7. Net Assets with Donor Restrictions:

Net assets with donor restrictions are available for use by the Organization to provide additional financial support for specific student purposes stipulated by the donor.

8. Retirement Plans:

The Organization 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.

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 the Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.53% of the annual covered payroll for the year ended June 30, 2021, and 8.86% for the year ended June 30, 2020. The Organization's required contributions for the years ended June 30, 2021 and 2020 were \$513,578 and \$422,479.

The Organization also has a contributory defined contribution pension plan covering selected employee groups. The Organization contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations. The Organization's pension expenses for the years ended June 30, 2021 and 2020 were \$35,581 and \$30,963.

9. Operating Lease:

The Organization leases property under the terms of a non-cancelable operating lease. Rental expense under this lease was \$280,621 and \$287,482 for the years ended June 30, 2021 and 2020. The Organization purchased a building from the City during fiscal 2012, and entered into a non-cancellable sub lease for this property.

Future minimum annual rentals due are:

2022	\$	287,200
2023		289,200
2024		289,200
2025		289,200
2026		289,200
Thereafter		24,100
	\$	<u>1,468,100</u>

Future minimum annual rentals to be received under the sublease are:

2022	\$	235,900
2023		255,600
2024		257,400
2025		257,400
2026		257,400
Thereafter		21,400
	\$	<u>1,285,100</u>

10. Cash Flows Information:

The 2020 statement of cash flows excludes the effect of construction in progress included in accounts payable at June 30, 2020 totaling \$149,790.

11. Financial Assets Available for Operations:

The Organization obtains financial assets generally through enrollment fees, contributions, and rental income. The financial assets are acquired throughout the year to help meet the Organization’s cash needs for general expenditures. If necessary, the Organization also has access to a \$200,000 bank demand line of credit (Note 4).

The Organization’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, 2021 and 2020:

	<u>2021</u>	2020
Cash available for operations	\$ 5,666,990	\$ 5,868,805
Receivables	<u>986,893</u>	604,589
	<u>\$ 6,653,883</u>	<u>\$ 6,473,394</u>

12. Contingency:

In 2019, an audit by the Office of the New York State Comptroller determined the District had provided incorrect special education rates for over a decade. As a result, there is a dispute with the rate used for aid that passes through the District to the Organization for special education services. In February 2020, the District informed the Organization of its intent to recoup approximately \$501,400 in special education aid paid over the past decade through a reduction in the District’s payments for enrollment fees earned by the Organization. The District recouped the special education aid in the 2019/2020 and 2020/2021 school years, which has been recorded as a receivable at June 30, 2021 and 2020 of approximately \$501,400 and \$250,700 (Note 2) in the accompanying financial statements.

In April 2020, a court ruling determined that charter schools must first exhaust administrative remedies by submitting a State intercept form to the New York State Education Department Commissioner (the Commissioner) to recover monies withheld from the Organization. Consequently, the Organization has submitted a State intercept to the Commissioner and is following the administrative procedures to resolve the matter. No liability is recorded in these financial statements as management believes the Organization will be successful in challenging the District’s recoupment of funds through the State administrative procedure.

13. Risks and Uncertainties due to COVID-19:

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

In March 2020, the Organization transitioned to remote instruction for the remainder of the 2019-20 school year. During the 2020-21 school year, the Organization provided a hybrid in-person and remote instruction model in compliance with all government safety mandates. Consequently, enrollment fees and revenue for the years ended June 30, 2021 and 2020 were not reduced.

The full extent of the impact of COVID-19 on the Organization’s operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, and vendors, none of which can be predicted.

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Combining Statement of Activities

For the year ended June 30, 2021
With comparative totals for June 30, 2020

	EVCS Days Park	EVCS Hertel	Total 2021	Total 2020
Net assets without donor restrictions:				
Support and revenue:				
Enrollment fees:				
Resident students	\$ 5,827,721	\$ 3,936,447	\$ 9,764,168	\$ 9,395,180
Resident students with disabilities	835,147	418,461	1,253,608	1,118,972
Contributions:				
Federal, state, and local awards	643,591	768,932	1,412,523	660,666
Paycheck Protection Program	849,050	602,450	1,451,500	-
Rental income	235,239	-	235,239	238,998
Interest income	5,937	5,937	11,874	110,681
Fundraising and other income	575	4,405	4,980	26,130
Net assets released from restrictions	-	62,406	62,406	34,328
Total support and revenue	8,397,260	5,799,038	14,196,298	11,584,955
Expenses:				
Program expenses:				
Regular education	3,628,806	2,535,130	6,163,936	5,631,052
Special education	1,009,274	639,100	1,648,374	1,456,213
Other program	685,663	594,465	1,280,128	1,429,652
Supporting services:				
Management and general	1,381,160	1,141,583	2,522,743	2,336,467
Total expenses	6,704,903	4,910,278	11,615,181	10,853,384
Change in net assets without donor restrictions	1,692,357	888,760	2,581,117	731,571
Net assets with donor restrictions:				
Contributions	22,518	22,517	45,035	66,406
Net assets released from restrictions	-	(62,406)	(62,406)	(34,328)
Change in net assets with donor restrictions	22,518	(39,889)	(17,371)	32,078
Changes in net assets	1,714,875	848,871	2,563,746	763,649
Net assets - beginning	8,246,188	813,778	9,059,966	8,296,317
Net assets - ending	\$ 9,961,063	\$ 1,662,649	\$ 11,623,712	\$ 9,059,966

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Combining Statement of Functional Expenses

For the year ended June 30, 2021

With comparative totals for June 30, 2020

	EVCS Days Park					
	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	10.9	\$ -	\$ -	\$ -	\$ 641,693	\$ 641,693
Instructional personnel	59.5	2,167,275	649,434	-	-	2,816,709
Non-instructional personnel	10.2	-	-	447,493	-	447,493
Total salaries	80.6	\$ 2,167,275	\$ 649,434	\$ 447,493	\$ 641,693	\$ 3,905,895
Salaries		\$ 2,167,275	\$ 649,434	\$ 447,493	\$ 641,693	\$ 3,905,895
Employee benefits and taxes		597,237	178,398	124,204	180,994	1,080,833
Retirement		200,707	63,396	29,151	33,194	326,448
Professional fees		-	-	-	140,169	140,169
Other purchased and consulting services		8,252	63,991	-	-	72,243
Rent expense		16,497	-	21,446	160,194	198,137
Repairs and maintenance		55,294	17,305	8,618	10,432	91,649
Insurance		16,620	930	18,204	37,406	73,160
Utilities		29,695	9,389	4,280	4,838	48,202
Supplies and materials		58,638	-	-	-	58,638
Staff development		25,885	-	-	-	25,885
Marketing and recruitment		-	-	-	2,525	2,525
Technology		94,698	-	-	-	94,698
Student services		68,542	-	-	-	68,542
Afterschool		-	-	-	-	-
Office expense		-	-	-	27,077	27,077
Interest		25,194	510	30,887	63,927	120,518
Other expenses		330	-	-	12,206	12,536
		3,364,864	983,353	684,283	1,314,655	6,347,155
Depreciation		263,942	25,921	1,380	66,505	357,748
Total		\$ 3,628,806	\$ 1,009,274	\$ 685,663	\$ 1,381,160	\$ 6,704,903

EVCS Hertel

Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total	Total 2021	Total 2020
9.9	\$ -	\$ -	\$ -	\$ 565,620	\$ 565,620	\$ 1,207,313	\$ 1,113,736
40.0	1,393,081	374,474	-	-	1,767,555	4,584,264	4,126,231
9.3	-	-	374,246	-	374,246	821,739	623,339
59.2	\$ 1,393,081	\$ 374,474	\$ 374,246	\$ 565,620	\$ 2,707,421	\$ 6,613,316	\$ 5,863,306
	\$ 1,393,081	\$ 374,474	\$ 374,246	\$ 565,620	\$ 2,707,421	\$ 6,613,316	\$ 5,863,306
	350,480	95,249	95,796	152,556	694,081	1,774,914	1,575,249
	133,228	39,908	22,431	27,144	222,711	549,159	453,442
	-	-	-	139,794	139,794	279,963	233,770
	5,996	67,810	-	-	73,806	146,049	198,141
	16,497	-	21,446	44,541	82,484	280,621	287,482
	54,909	16,305	9,788	12,385	93,387	185,036	323,017
	15,239	469	18,040	37,239	70,987	144,147	115,578
	50,736	15,221	8,456	10,147	84,560	132,762	152,673
	46,378	-	-	-	46,378	105,016	160,656
	20,386	-	-	-	20,386	46,271	102,935
	-	-	-	2,525	2,525	5,050	21,261
	78,253	-	-	-	78,253	172,951	146,236
	64,299	-	-	-	64,299	132,841	149,542
	-	-	3,511	-	3,511	3,511	78,532
	-	-	-	30,695	30,695	57,772	63,681
	43,232	5,896	33,930	67,596	150,654	271,172	254,364
	-	-	-	13,259	13,259	25,795	37,945
	2,272,714	615,332	587,644	1,103,501	4,579,191	10,926,346	10,217,810
	262,416	23,768	6,821	38,082	331,087	688,835	635,574
	\$ 2,535,130	\$ 639,100	\$ 594,465	\$ 1,141,583	\$ 4,910,278	\$ 11,615,181	\$ 10,853,384

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-21-4340	\$ 288,066
Charter Schools	84.282	N/A	49,950
English Language Acquisition State Grants	84.365	0293-21-4340	36,570
Supporting Effective Instruction State Grants	84.367	0147-21-4340	33,875
Student Support and Academic Enrichment Program	84.424	0204-21-4340	24,565
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	5890-21-4340	327,137
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	5891-21-4340	191,232
Total New York State Education Department			<u>951,395</u>
<u>U.S. Department of Treasury</u>			
Passed through Erie County:			
Coronavirus Relief Fund	21.019	N/A	<u>83,550</u>
Total Expenditures of Federal Awards			<u>\$ 1,034,945</u>

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation

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

Basis of Accounting

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

Indirect Costs

The Organization 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
Elmwood Village Charter Schools

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 Elmwood Village Charter Schools (the Organization), which comprise the balance sheet as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2021.

Internal Control over Financial Reporting

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

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

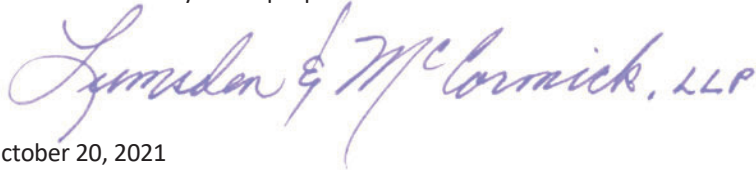
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Lynden & McCormick, LLP". The signature is written in a cursive style with a large initial 'L'.

October 20, 2021

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
Elmwood Village Charter Schools

Report on Compliance for Each Major Federal Program

We have audited Elmwood Village Charter Schools (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

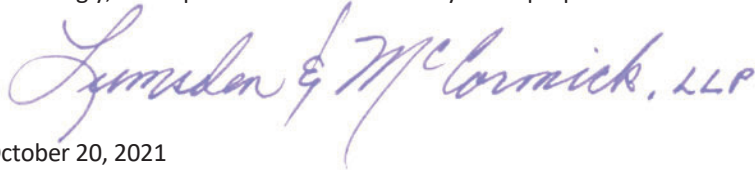
Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

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

October 20, 2021

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Section I. Summary of Auditors' Results

Consolidated 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 consolidated 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	CFDA#	Amount
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	\$ 518,369

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

Auditee qualified as low-risk auditee? No

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.



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

Charter School Name:	Elmwood Village Charter School Hertel
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Lisa Kirisits CPA
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Lumsden McCormick LLP
School Audit Contact Name:	Donna Gonser
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

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

Required 8 Items:

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

And, if applicable:

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

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

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Financial Position
as of June 30, 2021

<u>ASSETS</u>	<u>2020-21</u>	<u>2019-20</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 5,766,025	\$ 5,935,211
Grants and contracts receivable	986,893	604,589
Accounts receivables	-	-
Prepaid expenses	191,873	36,175
Contributions and other receivables	-	-
TOTAL CURRENT ASSETS	6,944,791	6,575,975
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	12,254,694	11,365,578
<u>OTHER ASSETS</u>	150,000	150,000
TOTAL ASSETS	19,349,485	18,091,553
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 268,208	\$ 289,658
Accrued payroll and benefits	1,296,568	1,125,391
Deferred Revenue	-	-
Current maturities of long-term debt	294,522	472,141
Short Term Debt - Bonds, Notes Payable	-	-
Other	-	-
TOTAL CURRENT LIABILITIES	1,859,298	1,887,190
<u>LONG-TERM LIABILITIES</u>		
Deferred Rent	-	-
All other long-term debt and notes payable, net current maturities	5,866,475	7,144,397
TOTAL LONG-TERM LIABILITIES	5,866,475	7,144,397
TOTAL LIABILITIES	7,725,773	9,031,587
<u>NET ASSETS</u>		
Without Donor Restrictions	11,574,677	8,993,560
With Donor Restrictions	49,035	66,406
TOTAL NET ASSETS	11,623,712	9,059,966
TOTAL LIABILITIES AND NET ASSETS	19,349,485	18,091,553

CK - Should be zero

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ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

**Statement of Activities
as of June 30, 2021**

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 3,936,447	\$ -	\$ 3,936,447	\$ 3,391,930
Students with disabilities	418,461	-	418,461	321,547
Grants and Contracts				
State and local	-	-	-	-
Federal - Title and IDEA	768,932	-	768,932	90,944
Federal - Other	-	-	-	-
Other	602,450	-	602,450	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	5,726,290	-	5,726,290	3,804,421
EXPENSES				
Program Services				
Regular Education	\$ 2,535,130	\$ -	\$ 2,535,130	\$ 2,158,049
Special Education	639,100	-	639,100	525,139
Other Programs	594,465	-	594,465	672,231
Total Program Services	3,768,695	-	3,768,695	3,355,419
Management and general	1,141,583	-	1,141,583	1,051,495
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	4,910,278	-	4,910,278	4,406,914
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	816,012	-	816,012	(602,493)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ 430,867
Individuals	-	22,517	22,517	15,426
Corporations	-	-	-	-
Fundraising	4,405	-	4,405	1,023
Interest income	5,937	-	5,937	55,421
Miscellaneous income	-	-	-	1,020
Net assets released from restriction	62,406	(62,406)	-	-
TOTAL SUPPORT AND OTHER REVENUE	72,748	(39,889)	32,859	503,757
CHANGE IN NET ASSETS	888,760	(39,889)	848,871	(98,736)
NET ASSETS BEGINNING OF YEAR	781,700	32,078	813,778	912,514
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 1,670,460	\$ (7,811)	\$ 1,662,649	\$ 813,778

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Cash Flows
as of June 30, 2021

	2020-21	2019-20
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 11,035,493	\$ 10,066,133
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	(1,777,560)	(2,069,342)
Accrued Expenses	(8,764,198)	(7,857,836)
Accrued Liabilities	-	-
Contributions and fund-raising activities	1,055,523	814,487
Miscellaneous sources	16,854	136,811
Deferred Revenue	-	-
Interest payments	(238,755)	(247,955)
Other	235,239	238,998
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 1,562,596	\$ 1,081,296
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(1,727,741)	(655,311)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,727,741)	\$ (655,311)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(6,215,779)	(462,456)
Other	6,211,738	1,451,500
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (4,041)	\$ 989,044
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (169,186)	\$ 1,415,029
Cash at beginning of year	6,085,211	4,670,182
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 5,916,025	\$ 6,085,211

ELIMWOOD VILLAGE CHARTER SCHOOL HERTEL
Statement of Functional Expenses
as of June 30, 2021

	No. of Positions	2020-21						2019-20		
		Program Services			Supporting Services					
		Regular Education	Special Education	Other Education	Fund-raising	Management and General	Total	Total	Total	Total
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	9.90	-	-	-	-	-	-	565,620	565,620	565,690
Instructional Personnel	40.00	1,393,081	374,474	-	-	-	-	-	1,767,555	1,503,778
Non-Instructional Personnel	9.30	-	-	374,246	374,246	-	-	-	374,246	266,504
Total Salaries and Staff	59.20	1,393,081	374,474	374,246	2,141,801	-	-	565,620	2,707,421	2,335,972
Fringe Benefits & Payroll Taxes		350,480	95,249	95,796	541,525	-	-	152,556	694,081	592,169
Retirement		133,228	39,908	22,431	195,567	-	-	27,144	222,711	123,875
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	53,414	53,414	35,070
Accounting / Audit Services		-	-	-	-	-	-	86,380	86,380	80,015
Other Purchased / Professional / Consulting Services		5,996	67,810	-	73,806	-	-	-	73,806	102,450
Building and Land Rent / Lease / Facility Finance Interest		16,497	-	21,446	37,943	-	-	44,541	82,484	132,179
Repairs & Maintenance		54,909	16,305	9,788	81,002	-	-	12,385	93,387	151,747
Insurance		15,239	469	18,040	33,748	-	-	37,239	70,987	57,789
Utilities		50,736	15,221	8,456	74,413	-	-	10,147	84,560	88,153
Supplies / Materials		46,378	-	-	46,378	-	-	-	46,378	77,107
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		20,386	-	-	20,386	-	-	-	20,386	53,998
Marketing / Recruitment		-	-	-	-	-	-	2,525	2,525	10,067
Technology		78,253	-	-	78,253	-	-	-	78,253	69,235
Food Service		-	-	-	-	-	-	-	-	-
Student Services		64,299	-	3,511	67,810	-	-	-	67,810	146,633
Office Expense		-	-	-	-	-	-	30,695	30,695	32,166
Depreciation		262,416	23,768	6,821	293,005	-	-	38,082	331,087	299,073
OTHER		43,232	5,896	33,930	83,058	-	-	80,855	163,913	19,216
Total Expenses		\$ 2,535,130	\$ 639,100	\$ 594,465	\$ 3,768,695	\$ -	\$ -	\$ 1,141,583	\$ 4,910,278	\$ 4,406,914

ELMWOOD VILLAGE CHARTER SCHOOLS

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2021

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June 30, 2021

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Elmwood Village Charter Schools

We have audited the accompanying balance sheets of Elmwood Village Charter Schools (the Organization) as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2021 and 2020, 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.

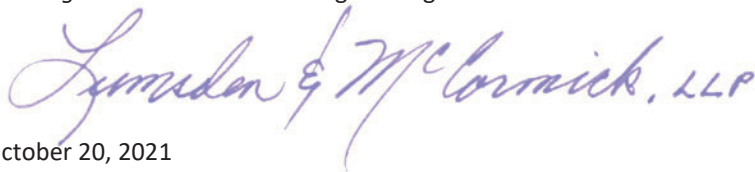
Additional Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying additional information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying additional information, including the schedule of expenditures of federal awards, is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2021 on our consideration of the Organization'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 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 Organization'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 Organization's internal control over financial reporting and compliance.

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October 20, 2021

ELMWOOD VILLAGE CHARTER SCHOOLS

Balance Sheets

June 30,	2021	2020
Assets		
Current assets:		
Cash	\$ 5,766,025	\$ 5,935,211
Receivables (Note 2)	986,893	604,589
Prepaid expenses and other	191,873	36,175
	<u>6,944,791</u>	<u>6,575,975</u>
Property and equipment, net (Note 3)	12,254,694	11,365,578
Restricted cash	150,000	150,000
	<u>\$ 19,349,485</u>	<u>\$ 18,091,553</u>
Liabilities and Net Assets		
Current liabilities:		
Current portion of long-term debt (Note 5)	\$ 294,522	\$ 472,141
Accounts payable	268,208	289,658
Accrued expenses	1,296,568	1,125,391
	<u>1,859,298</u>	<u>1,887,190</u>
Long-term debt (Note 5)	5,866,475	5,692,897
Paycheck Protection Program loan (Note 6)	-	1,451,500
Net assets:		
Without donor restrictions	11,574,677	8,993,560
With donor restrictions (Note 7)	49,035	66,406
	<u>11,623,712</u>	<u>9,059,966</u>
	<u>\$ 19,349,485</u>	<u>\$ 18,091,553</u>

ELMWOOD VILLAGE CHARTER SCHOOLS

Statements of Activities

For the years ended June 30,	2021	2020
Net assets without donor restrictions:		
Support and revenue:		
Enrollment fees:		
Resident students	\$ 9,764,168	\$ 9,395,180
Resident students with disabilities	1,253,608	1,118,972
Contributions:		
Federal, state, and local awards	1,412,523	660,666
Paycheck Protection Program (Note 6)	1,451,500	-
Rental income	235,239	238,998
Interest income	11,874	110,681
Fundraising and other income	4,980	26,130
Net assets released from restrictions	62,406	34,328
Total support and revenue	<u>14,196,298</u>	<u>11,584,955</u>
Expenses:		
Program expenses:		
Regular education	6,163,936	5,631,052
Special education	1,648,374	1,456,213
Other program	1,280,128	1,429,652
Supporting services:		
Management and general	2,522,743	2,336,467
Total expenses	<u>11,615,181</u>	<u>10,853,384</u>
Change in net assets without donor restrictions	<u>2,581,117</u>	<u>731,571</u>
Net assets with donor restrictions:		
Contributions	45,035	66,406
Net assets released from restrictions	(62,406)	(34,328)
Change in net assets with donor restrictions	<u>(17,371)</u>	<u>32,078</u>
Change in net assets	2,563,746	763,649
Net assets - beginning	<u>9,059,966</u>	<u>8,296,317</u>
Net assets - ending	<u>\$ 11,623,712</u>	<u>\$ 9,059,966</u>

See accompanying notes.

ELMWOOD VILLAGE CHARTER SCHOOLS

Statement of Functional Expenses

For the year ended June 30, 2021

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	20.8	\$ -	\$ -	\$ -	\$ 1,207,313	\$ 1,207,313
Instructional personnel	99.5	3,560,356	1,023,908	-	-	4,584,264
Non-instructional personnel	19.5	-	-	821,739	-	821,739
Total salaries	139.8	\$ 3,560,356	\$ 1,023,908	\$ 821,739	\$ 1,207,313	\$ 6,613,316
Salaries		\$ 3,560,356	\$ 1,023,908	\$ 821,739	\$ 1,207,313	\$ 6,613,316
Employee benefits and taxes		947,717	273,647	220,000	333,550	1,774,914
Retirement		333,935	103,304	51,582	60,338	549,159
Professional fees		-	-	-	279,963	279,963
Other purchased and consulting services		14,248	131,801	-	-	146,049
Rent expense		32,994	-	42,892	204,735	280,621
Repairs and maintenance		110,203	33,610	18,406	22,817	185,036
Insurance		31,859	1,399	36,244	74,645	144,147
Utilities		80,431	24,610	12,736	14,985	132,762
Supplies and materials		105,016	-	-	-	105,016
Staff development		46,271	-	-	-	46,271
Marketing and recruitment		-	-	-	5,050	5,050
Technology		172,951	-	-	-	172,951
Student services		132,841	-	-	-	132,841
Afterschool		-	-	3,511	-	3,511
Office expense		-	-	-	57,772	57,772
Interest		68,426	6,406	64,817	131,523	271,172
Other expenses		330	-	-	25,465	25,795
		5,637,578	1,598,685	1,271,927	2,418,156	10,926,346
Depreciation		526,358	49,689	8,201	104,587	688,835
Total		\$ 6,163,936	\$ 1,648,374	\$ 1,280,128	\$ 2,522,743	\$ 11,615,181

ELMWOOD VILLAGE CHARTER SCHOOLS

Statement of Functional Expenses

For the year ended June 30, 2020

	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	23.8	\$ -	\$ -	\$ -	\$ 1,113,736	\$ 1,113,760
Instructional personnel	86.8	3,280,968	845,263	-	-	4,126,318
Non-instructional personnel	10.4	-	-	623,339	-	623,349
Total salaries	121.0	\$ 3,280,968	\$ 845,263	\$ 623,339	\$ 1,113,736	\$ 5,863,306
Salaries		\$ 3,280,968	\$ 845,263	\$ 623,339	\$ 1,113,736	\$ 5,863,306
Employee benefits and taxes		693,392	223,135	393,257	265,465	1,575,249
Retirement		206,721	67,338	112,227	67,156	453,442
Professional fees		-	-	-	233,770	233,770
Other purchased and consulting services		37,399	160,742	-	-	198,141
Rent expense		-	-	-	287,482	287,482
Repairs and maintenance		139,466	45,649	83,251	54,651	323,017
Insurance		49,442	16,173	29,935	20,028	115,578
Utilities		63,937	21,010	40,235	27,491	152,673
Supplies and materials		160,656	-	-	-	160,656
Staff development		102,935	-	-	-	102,935
Marketing and recruitment		-	-	-	21,261	21,261
Technology		146,236	-	-	-	146,236
Student services		149,542	-	-	-	149,542
Afterschool		-	-	78,532	-	78,532
Office expense		-	-	-	63,681	63,681
Interest		102,883	30,057	60,580	60,844	254,364
Other expenses		16,833	-	-	21,112	37,945
		5,150,410	1,409,367	1,421,356	2,236,677	10,217,810
Depreciation		480,642	46,846	8,296	99,790	635,574
Total		\$ 5,631,052	\$ 1,456,213	\$ 1,429,652	\$ 2,336,467	\$ 10,853,384

ELMWOOD VILLAGE CHARTER SCHOOLS

Statements of Cash Flows

For the years ended June 30,	2021	2020
Operating activities:		
Cash received from enrollment fees	\$ 11,035,493	\$ 10,066,133
Cash received from contributions - federal, state, and local awards	1,055,523	814,487
Cash received from rents	235,239	238,998
Cash received from other sources	16,854	136,811
Payments to employees for services and benefits	(8,764,198)	(7,857,836)
Payments to vendors and suppliers	(1,777,560)	(2,069,342)
Interest paid	(238,755)	(247,955)
Net operating activities	1,562,596	1,081,296
Investing activities:		
Property and equipment expenditures	(1,727,741)	(655,311)
Financing activities:		
Principal payments on long-term debt	(6,215,779)	(462,456)
Proceeds from long-term debt	6,211,738	-
Proceeds from Paycheck Protection Program loan	-	1,451,500
Net financing activities	(4,041)	989,044
Net change in cash and restricted cash	(169,186)	1,415,029
Cash and restricted cash - beginning	6,085,211	4,670,182
Cash and restricted cash - ending	\$ 5,916,025	\$ 6,085,211

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

Elmwood Village Charter Schools (the Organization) operates Elmwood Village Charter School Days Park (EVCS Days Park) and Elmwood Village Charter School Hertel (EVCS Hertel) in the City of Buffalo, New York (the City) authorized by the Board of Trustees of the State University of New York (Board of Trustees).

EVCS Days Park is chartered through June 2025 and EVCS Hertel is chartered through July 2022. Continuance of operations after these dates is contingent upon charter renewal approvals.

EVCS Days Park currently offers classes from kindergarten through eighth grade. EVCS Hertel offered classes from kindergarten through fifth grade in 2021 (kindergarten through fourth in 2020).

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 20, 2021, the date the financial statements were available to be issued.

Cash:

Cash in financial institutions potentially subjects the Organization to concentrations of credit risk, since it may exceed insured limits at various times throughout the year. The Organization complies with a requirement to hold no less than \$150,000 in an escrow account to pay legal and audit expenses that would be associated with dissolution should it occur. This is included as restricted cash on the balance sheets as of June 30, 2021 and 2020.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided over estimated asset service lives using the straight-line method. 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 districts where the students reside. The amount received each year from the resident district is generally the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the Organization residing in that district. The respective districts also reimburse the Organization for special education service based on approved applicable rates for the services provided. Revenues are recognized over the period the services are provided. The Organization 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 Organization's enrollment fees are received primarily from the Board of Education for the City School District (the District).

Contributions

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement 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 recorded as revenue when the Organization 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. 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 because all significant amounts deemed uncollectible are written off each year.

Income Taxes:

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

Transportation and Food Services:

Several districts provide the Organization with certain transportation services without cost. The District also provides food services without cost. The value of these services has not been recorded in the accompanying financial statements.

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 Organization'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, benefits, and payroll taxes, which are allocated based on estimates of time and effort, and depreciation, interest, and repairs and maintenance, which are allocated based on management's estimate of program benefit.

2. Receivables:

	2021	2020
Enrollment fees	\$ 480,031	\$ 497,748
Grants	506,862	106,841
	<u>\$ 986,893</u>	<u>\$ 604,589</u>

Enrollment fees receivable as of June 30, 2021 and 2020 include amounts withheld by the District for disputed rates of special education services provided by the Organization from 2008 through 2018 (Note 12).

3. Property and Equipment:

	2021	2020
Land	\$ 546,400	\$ 546,400
Building and improvements	13,875,958	12,137,822
Leasehold improvements	140,806	140,806
Instructional equipment	1,256,625	1,073,365
Office equipment	446,970	439,867
Construction in progress	-	350,548
	<u>16,266,759</u>	<u>14,688,808</u>
Less accumulated depreciation	4,012,065	3,323,230
	<u>\$ 12,254,694</u>	<u>\$ 11,365,578</u>

Construction in progress at June 30, 2020 represented a renovation project at EVCS Days Park. The project was completed in March 2021 at a total cost of approximately \$1,513,000.

4. Short-Term Borrowings:

The Organization has available a \$200,000 bank demand line of credit for working capital with interest payable at prime plus .25%. The line is subject to the usual terms and conditions applied by the bank for working capital financing, secured by essentially all assets of the Organization, and is annually reviewed and renewed. There were no borrowings on the line of credit at June 30, 2021 and 2020.

5. Long Term Debt:

	2021	2020
Bank mortgage note payable, monthly installments of \$33,252 including interest at 3.152%, secured by Organization property and equipment, balloon payment of approximately \$4,756,000 due March 2026.	\$ 5,842,828	\$ -
Bank note payable, monthly installments of \$5,644 including interest at 3.152%, secured by Organization property and equipment, due through March 2026.	298,648	-
Bank mortgage notes payable, monthly installments of \$28,409 including interest at 3.675%, paid in full March 2021.	-	2,489,496
Bank construction mortgage and term notes payable, monthly installments of \$28,377 including interest at 3.675%, paid in full March 2021.	-	3,625,875
Equipment loans, varying monthly installments and interest rates, secured by related equipment, due through September 2024.	58,564	84,355
	<u>6,200,040</u>	<u>6,199,726</u>
Less unamortized debt issuance costs	39,043	34,688
	<u>6,160,997</u>	<u>6,165,038</u>
Less current portion	294,522	472,141
	<u>\$ 5,866,475</u>	<u>\$ 5,692,897</u>

Debt issuance costs are amortized as interest expense over the remaining term of the debt arrangements. Amortization expense of debt issuance costs for the years ended June 30, 2021 and 2020 was \$32,417 and \$6,409 respectively.

Aggregate maturities of net long-term debt balances at June 30, 2021 are:

2022	\$	294,522
2023		290,843
2024		296,571
2025		295,086
2026		4,983,975
	\$	<u>6,160,997</u>

The bank loan agreements contain certain covenants relating to, among other things, the maintenance of levels of debt service coverage and various other restrictions. Management believes it complies with pertinent covenants.

6. Paycheck Protection Program Loan:

In May 2020, the Organization received a loan of \$1,451,500 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act, in response to the pandemic described in Note 13. The Organization has met the required conditions established by the SBA for loan forgiveness as of June 30, 2021 and the proceeds have been recognized as contributions revenue in the accompanying 2021 statement of activities.

7. Net Assets with Donor Restrictions:

Net assets with donor restrictions are available for use by the Organization to provide additional financial support for specific student purposes stipulated by the donor.

8. Retirement Plans:

The Organization 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.

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 the Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.53% of the annual covered payroll for the year ended June 30, 2021, and 8.86% for the year ended June 30, 2020. The Organization's required contributions for the years ended June 30, 2021 and 2020 were \$513,578 and \$422,479.

The Organization also has a contributory defined contribution pension plan covering selected employee groups. The Organization contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations. The Organization's pension expenses for the years ended June 30, 2021 and 2020 were \$35,581 and \$30,963.

9. Operating Lease:

The Organization leases property under the terms of a non-cancelable operating lease. Rental expense under this lease was \$280,621 and \$287,482 for the years ended June 30, 2021 and 2020. The Organization purchased a building from the City during fiscal 2012, and entered into a non-cancellable sub lease for this property.

Future minimum annual rentals due are:

2022	\$	287,200
2023		289,200
2024		289,200
2025		289,200
2026		289,200
Thereafter		24,100
	\$	<u>1,468,100</u>

Future minimum annual rentals to be received under the sublease are:

2022	\$	235,900
2023		255,600
2024		257,400
2025		257,400
2026		257,400
Thereafter		21,400
	\$	<u>1,285,100</u>

10. Cash Flows Information:

The 2020 statement of cash flows excludes the effect of construction in progress included in accounts payable at June 30, 2020 totaling \$149,790.

11. Financial Assets Available for Operations:

The Organization obtains financial assets generally through enrollment fees, contributions, and rental income. The financial assets are acquired throughout the year to help meet the Organization’s cash needs for general expenditures. If necessary, the Organization also has access to a \$200,000 bank demand line of credit (Note 4).

The Organization’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, 2021 and 2020:

	<u>2021</u>	2020
Cash available for operations	\$ 5,666,990	\$ 5,868,805
Receivables	<u>986,893</u>	604,589
	<u>\$ 6,653,883</u>	<u>\$ 6,473,394</u>

12. Contingency:

In 2019, an audit by the Office of the New York State Comptroller determined the District had provided incorrect special education rates for over a decade. As a result, there is a dispute with the rate used for aid that passes through the District to the Organization for special education services. In February 2020, the District informed the Organization of its intent to recoup approximately \$501,400 in special education aid paid over the past decade through a reduction in the District’s payments for enrollment fees earned by the Organization. The District recouped the special education aid in the 2019/2020 and 2020/2021 school years, which has been recorded as a receivable at June 30, 2021 and 2020 of approximately \$501,400 and \$250,700 (Note 2) in the accompanying financial statements.

In April 2020, a court ruling determined that charter schools must first exhaust administrative remedies by submitting a State intercept form to the New York State Education Department Commissioner (the Commissioner) to recover monies withheld from the Organization. Consequently, the Organization has submitted a State intercept to the Commissioner and is following the administrative procedures to resolve the matter. No liability is recorded in these financial statements as management believes the Organization will be successful in challenging the District’s recoupment of funds through the State administrative procedure.

13. Risks and Uncertainties due to COVID-19:

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

In March 2020, the Organization transitioned to remote instruction for the remainder of the 2019-20 school year. During the 2020-21 school year, the Organization provided a hybrid in-person and remote instruction model in compliance with all government safety mandates. Consequently, enrollment fees and revenue for the years ended June 30, 2021 and 2020 were not reduced.

The full extent of the impact of COVID-19 on the Organization’s operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, and vendors, none of which can be predicted.

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Combining Statement of Activities

For the year ended June 30, 2021
With comparative totals for June 30, 2020

	EVCS Days Park	EVCS Hertel	Total 2021	Total 2020
Net assets without donor restrictions:				
Support and revenue:				
Enrollment fees:				
Resident students	\$ 5,827,721	\$ 3,936,447	\$ 9,764,168	\$ 9,395,180
Resident students with disabilities	835,147	418,461	1,253,608	1,118,972
Contributions:				
Federal, state, and local awards	643,591	768,932	1,412,523	660,666
Paycheck Protection Program	849,050	602,450	1,451,500	-
Rental income	235,239	-	235,239	238,998
Interest income	5,937	5,937	11,874	110,681
Fundraising and other income	575	4,405	4,980	26,130
Net assets released from restrictions	-	62,406	62,406	34,328
Total support and revenue	8,397,260	5,799,038	14,196,298	11,584,955
Expenses:				
Program expenses:				
Regular education	3,628,806	2,535,130	6,163,936	5,631,052
Special education	1,009,274	639,100	1,648,374	1,456,213
Other program	685,663	594,465	1,280,128	1,429,652
Supporting services:				
Management and general	1,381,160	1,141,583	2,522,743	2,336,467
Total expenses	6,704,903	4,910,278	11,615,181	10,853,384
Change in net assets without donor restrictions	1,692,357	888,760	2,581,117	731,571
Net assets with donor restrictions:				
Contributions	22,518	22,517	45,035	66,406
Net assets released from restrictions	-	(62,406)	(62,406)	(34,328)
Change in net assets with donor restrictions	22,518	(39,889)	(17,371)	32,078
Changes in net assets	1,714,875	848,871	2,563,746	763,649
Net assets - beginning	8,246,188	813,778	9,059,966	8,296,317
Net assets - ending	\$ 9,961,063	\$ 1,662,649	\$ 11,623,712	\$ 9,059,966

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Combining Statement of Functional Expenses

For the year ended June 30, 2021

With comparative totals for June 30, 2020

	EVCS Days Park					
	Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total
Administrative personnel	10.9	\$ -	\$ -	\$ -	\$ 641,693	\$ 641,693
Instructional personnel	59.5	2,167,275	649,434	-	-	2,816,709
Non-instructional personnel	10.2	-	-	447,493	-	447,493
Total salaries	80.6	\$ 2,167,275	\$ 649,434	\$ 447,493	\$ 641,693	\$ 3,905,895
Salaries		\$ 2,167,275	\$ 649,434	\$ 447,493	\$ 641,693	\$ 3,905,895
Employee benefits and taxes		597,237	178,398	124,204	180,994	1,080,833
Retirement		200,707	63,396	29,151	33,194	326,448
Professional fees		-	-	-	140,169	140,169
Other purchased and consulting services		8,252	63,991	-	-	72,243
Rent expense		16,497	-	21,446	160,194	198,137
Repairs and maintenance		55,294	17,305	8,618	10,432	91,649
Insurance		16,620	930	18,204	37,406	73,160
Utilities		29,695	9,389	4,280	4,838	48,202
Supplies and materials		58,638	-	-	-	58,638
Staff development		25,885	-	-	-	25,885
Marketing and recruitment		-	-	-	2,525	2,525
Technology		94,698	-	-	-	94,698
Student services		68,542	-	-	-	68,542
Afterschool		-	-	-	-	-
Office expense		-	-	-	27,077	27,077
Interest		25,194	510	30,887	63,927	120,518
Other expenses		330	-	-	12,206	12,536
		3,364,864	983,353	684,283	1,314,655	6,347,155
Depreciation		263,942	25,921	1,380	66,505	357,748
Total		\$ 3,628,806	\$ 1,009,274	\$ 685,663	\$ 1,381,160	\$ 6,704,903

EVCS Hertel

Number of Positions	Regular Education	Special Education	Other Programs	Management and General	Total	Total 2021	Total 2020
9.9	\$ -	\$ -	\$ -	\$ 565,620	\$ 565,620	\$ 1,207,313	\$ 1,113,736
40.0	1,393,081	374,474	-	-	1,767,555	4,584,264	4,126,231
9.3	-	-	374,246	-	374,246	821,739	623,339
59.2	\$ 1,393,081	\$ 374,474	\$ 374,246	\$ 565,620	\$ 2,707,421	\$ 6,613,316	\$ 5,863,306
	\$ 1,393,081	\$ 374,474	\$ 374,246	\$ 565,620	\$ 2,707,421	\$ 6,613,316	\$ 5,863,306
	350,480	95,249	95,796	152,556	694,081	1,774,914	1,575,249
	133,228	39,908	22,431	27,144	222,711	549,159	453,442
	-	-	-	139,794	139,794	279,963	233,770
	5,996	67,810	-	-	73,806	146,049	198,141
	16,497	-	21,446	44,541	82,484	280,621	287,482
	54,909	16,305	9,788	12,385	93,387	185,036	323,017
	15,239	469	18,040	37,239	70,987	144,147	115,578
	50,736	15,221	8,456	10,147	84,560	132,762	152,673
	46,378	-	-	-	46,378	105,016	160,656
	20,386	-	-	-	20,386	46,271	102,935
	-	-	-	2,525	2,525	5,050	21,261
	78,253	-	-	-	78,253	172,951	146,236
	64,299	-	-	-	64,299	132,841	149,542
	-	-	3,511	-	3,511	3,511	78,532
	-	-	-	30,695	30,695	57,772	63,681
	43,232	5,896	33,930	67,596	150,654	271,172	254,364
	-	-	-	13,259	13,259	25,795	37,945
	2,272,714	615,332	587,644	1,103,501	4,579,191	10,926,346	10,217,810
	262,416	23,768	6,821	38,082	331,087	688,835	635,574
	\$ 2,535,130	\$ 639,100	\$ 594,465	\$ 1,141,583	\$ 4,910,278	\$ 11,615,181	\$ 10,853,384

ELMWOOD VILLAGE CHARTER SCHOOLS

Additional Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education</u>			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-21-4340	\$ 288,066
Charter Schools	84.282	N/A	49,950
English Language Acquisition State Grants	84.365	0293-21-4340	36,570
Supporting Effective Instruction State Grants	84.367	0147-21-4340	33,875
Student Support and Academic Enrichment Program	84.424	0204-21-4340	24,565
Education Stabilization Fund - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5890-21-4340	327,137
Education Stabilization Fund - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891-21-4340	191,232
Total New York State Education Department			<u>951,395</u>
<u>U.S. Department of Treasury</u>			
Passed through Erie County:			
Coronavirus Relief Fund	21.019	N/A	<u>83,550</u>
Total Expenditures of Federal Awards			<u>\$ 1,034,945</u>

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation

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

Basis of Accounting

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

Indirect Costs

The Organization 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
Elmwood Village Charter Schools

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 Elmwood Village Charter Schools (the Organization), which comprise the balance sheet as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2021.

Internal Control over Financial Reporting

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

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

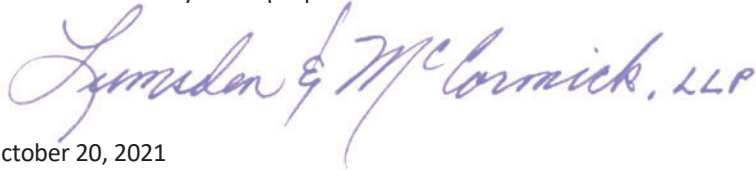
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

October 20, 2021

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
Elmwood Village Charter Schools

Report on Compliance for Each Major Federal Program

We have audited Elmwood Village Charter Schools (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

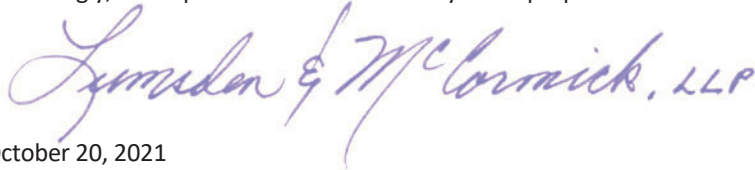
Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

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

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

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

October 20, 2021

Schedule of Findings and Questioned Costs

For the year ended June 30, 2021

Section I. Summary of Auditors' Results

Consolidated 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 consolidated 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	CFDA#	Amount
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	\$ 518,369

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

Auditee qualified as low-risk auditee? No

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.



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

TEMPLATE TABS




1- GRAY tab contains the Instructions

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

2- BLUE tabs require input of information

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

CELL COLORS & GUIDANCE COMMENTS

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

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



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Elmwood Village Charter School Hertel

SCHOOL	Elmwood Village Charter School Hertel
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CONTACT INFORMATION	
Contact Name:	Lisa M. Kirisits
Contact Title:	CFO
Contact Email:	[REDACTED]
Contact Phone:	[REDACTED]

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

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
2021-22

ENROLLMENT BY GRADES

GRADES	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	50	50	50	50	50	50	50	50	0	0	0	0
TOTAL ENROLLMENT = 350	350	350	350	350	350	350	350	350	0	0	0	0

K	50
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INITIAL BUDGETED ENROLLMENT	50
TOTAL ENROLLMENT = 350	350

ENROLLMENT BY DISTRICT

PRIOR YEAR ACTUAL	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
0	9	9	9	9	9	9	9	9	0	0	0	0
0	350	0	350	0	350	0	350	0	0	0	0	0

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

0

0

ANNUAL BUDGET
ENROLLMENT BY QUARTER

PRIOR YEAR 2020-21 Actual Enrollment	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
333	333	333	333	333	333	333	333	333				
1	1	1	1	1	1	1	1	1				
2	2	2	2	2	2	2	2	2				
1	1	1	1	1	1	1	1	1				
9	9	9	9	9	9	9	9	9				
1	1	1	1	1	1	1	1	1				
1	1	1	1	1	1	1	1	1				
1	1	1	1	1	1	1	1	1				

333	333	333	333	333	333	333	333	333				
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PRIOR YEAR	DISTRICT NAME(S)	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
1	PRIMARY District	333	333	333	333	333	333	333	333				
2	SECONDARY District												
3	CHEEK TOWAGA CSD												
4	CHEEK TOWAGA-MARYVALE UFSD												
5	CHEEK TOWAGA-SLOAN UFSD												
6	CLEVELAND HILL UFSD												
7	DEPEW UFSD												
8	KENMORE-TONAWANDA UFSD												
9	LACKAWANNA CITY SD												
10	LOCKPORT CITY SD												
11	SWEET HOME CSD												
12	WEST SENECA CSD												
13	WILLIAMSVILLE CSD												
14	(Select from drop-down list) →												

PRIMARY/OTHER	DISTRICT NAME(S)	PRIOR YEAR 2020-21 Actual Enrollment	ANNUAL BUDGET ENROLLMENT BY QUARTER												ACTUAL ENROLLMENT BY QUARTER				
			QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	
			Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	

**ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
2021-22**

STAFFING PLAN FULL TIME EQUIVALENT (FTE)

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

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

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

ADMINISTRATIVE PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL		ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions			
	Original	Revised	Q1	Q2	Q3	Q4	Original	Revised	Original	Revised	Q1	Q2	Q3	Q4				
Executive Management																		
Instructional Management																		
Parents, Directors & Coordinators																		
CFO / Director of Finance																		
Operations / Business Manager																		
Administrative Staff																		
TOTAL ADMINISTRATIVE STAFF	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL		ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions				
	Original	Revised	Q1	Q2	Q3	Q4	Original	Revised	Original	Revised	Q1	Q2	Q3	Q4					
Teachers - Regular			15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5									
Teachers - SPED			9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0									
Substitute Teachers																			
Teaching Assistants			12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0									
Specialty Teachers			10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0									
Aides			4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0									
Therapists & Counselors			4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0									
Other			4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0									
TOTAL INSTRUCTIONAL	0.0		54.5	54.5	54.5	54.5	54.5	54.5	54.5	54.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

NON-INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL		ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions				
	Original	Revised	Q1	Q2	Q3	Q4	Original	Revised	Original	Revised	Q1	Q2	Q3	Q4					
Nurse			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0									
Librarian																			
Custodian			3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5									
Security			2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3									
Other			6.8	6.8	6.8	6.8	6.8	6.8	6.8	6.8									
TOTAL NON-INSTRUCTIONAL	0.0		13.6	13.6	13.6	13.6	13.6	13.6	13.6	13.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL PERSONNEL SERVICE FTE	0.0		68.1	68.1	68.1	68.1	68.1	68.1	68.1	68.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

Total Revenue	1,270,154	1,507,781	-	1,568,181	-	1,501,481	-	4th Quarter - 4/1 - 6/30	
	-	1,507,781	25.0%	1,107,891	-	1,107,891	25.0%	Original Budget	Revised Budget
Total Expenses	1,270,154	1,507,781	25.0%	1,107,891	-	1,107,891	25.0%	Original Budget	Revised Budget
Net Income	1,257,310	1,502,890	-	1,540,690	-	1,532,750	-	Original Budget	Revised Budget
Actual Student Enrollment	12,844	4,891	-	27,491	-	(31,269)	-	Original Budget	Revised Budget
	350	350	-	350	-	350	-	Original Budget	Revised Budget
	350	350	-	350	-	350	-	Original Budget	Revised Budget
<p align="center">*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the "REVISED" column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.</p>									
REVENUE									
REVENUES FROM STATE SOURCES	2021-22	2021-22							
Per Pupil Rate	13,308	13,308							
BUFFALO CITY SD	11,547	11,547							
AMHERST CSD	11,502	11,502							
CHEEK TOWAGA CSD	12,111	12,111							
CHEEK TOWAGA-MARYVALE UFSD	12,700	12,700							
CHEEK TOWAGA-SLOAN UFSD	12,109	12,109							
CLEVELAND HILL UFSD	11,190	11,190							
DEPEW UFSD	10,280	10,280							
KENMORE-TONAWANDA UFSD	13,581	13,581							
LACKAWANNA CITY SD	11,331	11,331							
LOCKPORT CITY SD	13,672	13,672							
SWEET HOME CSD	11,371	11,371							
WEST SENECA CSD	12,290	12,290							
WILLIAMSVILLE CSD	-	-							
-	-	-							
-	-	-							
ALL OTHER School Districts: (Weighted Avg.)	-	-							
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,205	13,205							
Special Education Revenue	35,500	106,500							
Grants									
Stimulus									
DYCD (Department of Youth and Community Development)									
Other									
NYC DoE Rental Assistance									
Other									
TOTAL REVENUE FROM STATE SOURCES	1,190,940	1,261,940						1,262,040	
REVENUE FROM FEDERAL FUNDING									
IDEA Special Needs		68,300							
Title I	12,580	37,740							37,740
Other	55,934	167,801							167,801
School Food Service (Free Lunch)									
Grants									
Charter School Program (CSP) Planning & Implementation									
Other									
TOTAL REVENUE FROM FEDERAL SOURCES	68,514	205,541						273,841	205,541
LOCAL and OTHER REVENUE									
Contributions and Donations	8,400	25,200							24,900
Fundraising	900	12,700							6,400
Erate Reimbursement	900	900							600
Earnings on Investments									
Interest Income									
Food Service (Income from meals)									
Text Book	500	1,500							1,800
OTHER	10,700	40,300							33,700
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	1,270,154	1,507,781						1,568,181	1,501,481
TOTAL REVENUE	1,270,154	1,507,781						1,568,181	1,501,481

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30	2nd Quarter - 10/1 - 12/31	3rd Quarter - 1/1 - 3/31	4th Quarter - 4/1 - 6/30					
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
Total Revenue	-	1,270,154	-	1,507,781	-	1,568,181	-	1,501,481	-	-
Total Expenses	-	1,257,310	-	1,502,890	-	1,540,690	-	1,532,750	-	-
Net Income	-	12,844	-	4,891	-	27,491	-	(31,269)	-	-
Actual Student Enrollment	-	350	-	350	-	350	-	350	-	-
EXPENSES										
ADMINISTRATIVE STAFF PERSONNEL COSTS										
	Avg. No. of Positions									
Executive Management	-									
Instructional Management	2.00	47,653		43,611		43,611		43,607		
Deans, Directors & Coordinators	0.50	11,924		10,250		10,250		10,251		
CFO / Director of Finance	-									
Operation / Business Manager	1.00	20,125		18,450		18,450		18,450		
Administrative Staff	5.50	65,076		56,427		56,427		56,418		
TOTAL ADMINISTRATIVE STAFF	9.00	144,778		128,738		128,738		128,726		
INSTRUCTIONAL PERSONNEL COSTS										
Teachers - Regular	15.50	87,081		174,162		174,162		174,165		
Teachers - SPED	9.00	76,263		120,654		120,654		120,655		
Substitute Teachers	-									
Teaching Assistants	12.00	64,119		102,342		102,342		102,344		
Specialty Teachers	10.00	65,600		131,199		131,199		131,181		
Aides	-									
Therapists & Counselors	4.00	28,943		42,984		42,984		42,981		
Other	4.00	116,011		133,389		133,389		133,380		
TOTAL INSTRUCTIONAL	54.50	438,017		704,730		704,730		704,706		
NON-INSTRUCTIONAL PERSONNEL COSTS										
Nurse	1.00	10,982		17,429		17,429		17,427		
Librarian	-									
Custodian	3.50	26,813		26,813		26,813		26,811		
Security	-									
Other	2.29	25,575		25,575		25,575		25,575		
TOTAL NON-INSTRUCTIONAL	6.79	63,370		69,817		69,817		69,813		
SUBTOTAL PERSONNEL SERVICE COSTS	70.29	646,165		903,285		903,285		903,245		
PAYROLL TAXES AND BENEFITS										
Payroll Taxes		88,200		88,200		88,200		87,900		
Fringe / Employee Benefits		130,800		130,800		130,800		130,500		
Retirement / Pension		68,400		68,400		68,400		68,700		
TOTAL PAYROLL TAXES AND BENEFITS		287,400		287,400		287,400		287,100		
TOTAL PERSONNEL SERVICE COSTS		933,565		1,190,685		1,190,685		1,190,345		
CONTRACTED SERVICES										
Accounting / Audit		21,250		21,250		21,250		21,250		
Legal		6,250		6,250		6,250		6,250		
Management Company Fee		600		1,800		1,800		1,500		
Nurse Services		2,500		2,500		2,500		2,500		
Food Service / School Lunch		7,000		21,000		21,000		21,000		
Payroll Services										
Special Ed Services										
Titement Services (i.e. Title I)										
Other Purchased / Professional / Consulting		3,340		8,220		8,220		8,020		
TOTAL CONTRACTED SERVICES		40,940		61,020		61,020		60,520		

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

	1st Quarter - 7/1 - 9/30		2nd Quarter - 10/1 - 12/31		3rd Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30	
	Original Budget	Revised Budget	Original Budget	Variance	Original Budget	Revised Budget	Original Budget	Revised Budget
Prior Year Actual 2020-21 Revenue Per Pupil	-	-	-	-	-	-	-	-
Total Revenue	1,270,154	1,507,781	-	-	1,568,181	-	1,501,481	-
Total Expenses	1,257,310	1,502,890	-	-	1,540,690	-	1,532,750	-
Net Income	12,844	4,891	-	-	27,491	-	(31,269)	-
Actual Student Enrollment	350	350	-	-	350	-	350	-
SCHOOL OPERATIONS								
Board Expenses	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	1,190	3,570	-	-	3,570	-	3,570	-
Special Ed Supplies & Materials	22,700	1,000	-	-	100	-	3,300	-
Textbooks / Workbooks	14,200	6,700	-	-	4,800	-	3,900	-
Supplies & Materials other	2,700	2,700	-	-	2,700	-	2,900	-
Equipment / Furniture	18,000	17,500	-	-	56,900	-	21,600	-
Telephone	-	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-	-
Student Testing & Assessment	-	-	-	-	-	-	-	-
Field Trips	500	1,500	-	-	1,500	-	1,500	-
Transportation (student)	1,700	4,000	-	-	6,500	-	12,800	-
Student Services - other	9,300	9,300	-	-	9,000	-	9,500	-
Office Expense	21,100	6,500	-	-	8,200	-	14,780	-
Staff Development	1,300	100	-	-	900	-	200	-
Staff Recruitment	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	-	-	-	-	-
School Meals / Lunch	3,400	7,000	-	-	-	-	4,600	-
Travel (Staff)	4,000	2,400	-	-	8,900	-	1,900	-
Fundraising	-	-	-	-	-	-	-	-
Other	100,090	62,270	-	-	103,070	-	80,550	-
TOTAL SCHOOL OPERATIONS	-	-	-	-	-	-	-	-
FACILITY OPERATION & MAINTENANCE								
Insurance	21,000	21,000	-	-	20,900	-	20,700	-
Janitorial	8,200	2,300	-	-	4,500	-	7,000	-
Building and Land Rent / Lease / Facility Finance Interest	24,600.00	24,600	-	-	24,800	-	24,900	-
Repairs & Maintenance	33,100	29,900	-	-	20,100	-	35,020	-
Equipment / Furniture	-	-	-	-	-	-	-	-
Security	6,300	21,600	-	-	26,100	-	24,400	-
Utilities	93,200	99,400	-	-	96,400	-	112,020	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	-	-	-	-	-
DEPRECIATION & AMORTIZATION	88,800	88,800	-	-	88,800	-	88,600	-
COVID-19 / CONTINGENCY	715	715	-	-	715	-	715	-
DEFERRED RENT	-	-	-	-	-	-	-	-
TOTAL EXPENSES	1,257,310	1,502,890	-	-	1,540,690	-	1,532,750	-
NET INCOME	12,844	4,891	-	-	27,491	-	(31,269)	-

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

	1st Quarter - 7/1 - 9/30		2nd Quarter - 10/1 - 12/31		3rd Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30	
	Original Budget	Revised Budget	Original Budget	Revised Budget	Original Budget	Revised Budget	Original Budget	Revised Budget
Total Revenue	1,270,154	-	1,507,781	-	1,568,181	-	1,501,481	-
Total Expenses	1,257,310	-	1,502,890	-	1,540,690	-	1,532,750	-
Net Income	12,844	-	4,891	-	27,491	-	(31,269)	-
Actual Student Enrollment	350	-	350	-	350	-	350	-
Prior Year Actual Revenue Per Pupil	2020-21							
	9	-	9	-	9	-	9	-
	333	-	333	-	333	-	333	-
	-	-	-	-	-	-	-	-
	1	-	1	-	1	-	1	-
	-	-	-	-	-	-	-	-
	2	-	2	-	2	-	2	-
	1	-	1	-	1	-	1	-
	-	-	-	-	-	-	-	-
	9	-	9	-	9	-	9	-
	-	-	-	-	-	-	-	-
	1	-	1	-	1	-	1	-
	1	-	1	-	1	-	1	-
	1	-	1	-	1	-	1	-
	1	-	1	-	1	-	1	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	350	-	350	-	350	-	350	-
	3,629	-	4,308	-	4,481	-	4,290	-
	3,592	-	4,294	-	4,402	-	4,379	-

ENROLLMENT - *School Districts Are Linked To Above Entries*

- Number of Districts:
- BUFFALO CITY SD
- AMHERST CSD
- CHEEKTOWAGA CSD
- CHEEKTOWAGA-MARYVALE UFSD
- CHEEKTOWAGA-SLOAN UFSD
- CLEVELAND HILL UFSD
- DEPEW UFSD
- KENMORE-TONAWANDA UFSD
- LACKAWANNA CITY SD
- LOCKPORT CITY SD
- SWEET HOME CSD
- WEST SENECA CSD
- WILLIAMSVILLE CSD

- ALL OTHER School Districts: (Weighted Avg)

TOTAL ENROLLMENT

REVENUE PER PUPIL

EXPENSES PER PUPIL

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

Budget / Operating Plan

2021-22

Total Revenue	5,847,596	5,847,596	-	5,847,596	5,847,596
Total Expenses	5,833,640	5,833,640	-	(5,833,640)	(5,833,640)
Net Income	13,956	13,956	-	13,956	13,956
Actual Student Enrollment					

DESCRIPTION OF ASSUMPTIONS

REVENUE	2021-22 Per Pupil Rate	Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget	
REVENUES FROM STATE SOURCES		4,431,564	4,431,564	-	4,431,564	4,431,564	
Per Pupil Revenue							
BUFFALO CITY SD	13,308	-	-	-	-	-	333 students
AMHERST CSD	11,547	-	-	-	-	-	1 student
CHEEKTOWAGA CSD	11,502	-	11,502	-	11,502	11,502	2 students
CHEEKTOWAGA-MARYVALE UFSD	12,111	-	-	-	-	-	1 student
CHEEKTOWAGA-SLOAN UFSD	12,700	25,400	25,400	-	25,400	25,400	9 students
CLEVELAND HILL UFSD	12,109	12,109	12,109	-	12,109	12,109	1 student
DEPEW UFSD	11,190	-	-	-	-	-	
KENMORE-TONAWANDA UFSD	10,280	92,520	92,520	-	92,520	92,520	
LACKAWANNA CITY SD	13,581	-	-	-	-	-	
LOCKPORT CITY SD	11,331	11,331	11,331	-	11,331	11,331	1 student
SWEET HOME CSD	13,672	13,672	13,672	-	13,672	13,672	1 student
WEST SENECA CSD	11,371	11,371	11,371	-	11,371	11,371	1 student
WILLIAMSVILLE CSD	12,290	12,290	12,290	-	12,290	12,290	1 student
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,205	4,621,759	4,621,759	-	4,621,759	4,621,759	5 students @ 0.90 level of funding, 17 students @ 1.65 level of funding, 17 students @ 0.50 level of funding
Special Education Revenue		355,400	355,400	-	355,400	355,400	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		4,977,159	4,977,159	-	4,977,159	4,977,159	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		68,300	68,300	-	68,300	68,300	49 students @ \$1,395 each
Title I		125,800	125,800	-	125,800	125,800	
Title Funding - Other		559,337	559,337	-	559,337	559,337	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants		-	-	-	-	-	
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		753,437	753,437	-	753,437	753,437	
LOCAL and OTHER REVENUE							
Contributions and Donations		83,700	83,700	-	83,700	83,700	
Fundraising		25,000	25,000	-	25,000	25,000	
Erate Reimbursement		-	-	-	-	-	
Earnings on Investments		3,000	3,000	-	3,000	3,000	
Interest Income		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		5,300	5,300	-	5,300	5,300	Field trips
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		117,000	117,000	-	117,000	117,000	
TOTAL REVENUE		5,847,596	5,847,596	-	5,847,596	5,847,596	

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

Budget / Operating Plan

2021-22

		Total Year		VARIANCE		DESCRIPTION OF ASSUMPTIONS
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget	
Total Revenue	5,847,596	5,847,596	-	5,847,596	5,847,596	
Total Expenses	5,833,640	5,833,640	-	(5,833,640)	(5,833,640)	
Net Income	13,956	13,956	-	13,956	13,956	
Actual Student Enrollment						
EXPENSES						
ADMINISTRATIVE STAFF PERSONNEL COSTS						
Executive Management	-	-	-	-	-	see "Staff Plan" tab
Instructional Management	178,482	178,482	-	(178,482)	(178,482)	see "Staff Plan" tab
Deans, Directors & Coordinators	42,675	42,675	-	(42,675)	(42,675)	see "Staff Plan" tab
CFO / Director of Finance	-	-	-	-	-	
Operation / Business Manager	75,475	75,475	-	(75,475)	(75,475)	see "Staff Plan" tab
Administrative Staff	234,348	234,348	-	(234,348)	(234,348)	see "Staff Plan" tab
TOTAL ADMINISTRATIVE STAFF	530,980	530,980	-	(530,980)	(530,980)	
INSTRUCTIONAL PERSONNEL COSTS						
Teachers - Regular	609,570	609,570	-	(609,570)	(609,570)	see "Staff Plan" tab
Teachers - SPED	438,226	438,226	-	(438,226)	(438,226)	see "Staff Plan" tab
Substitute Teachers	-	-	-	-	-	
Teaching Assistants	371,147	371,147	-	(371,147)	(371,147)	see "Staff Plan" tab
Specialty Teachers	459,179	459,179	-	(459,179)	(459,179)	see "Staff Plan" tab
Aides	-	-	-	-	-	
Therapists & Counselors	157,892	157,892	-	(157,892)	(157,892)	see "Staff Plan" tab
Other	516,169	516,169	-	(516,169)	(516,169)	see "Staff Plan" tab
TOTAL INSTRUCTIONAL	2,552,183	2,552,183	-	(2,552,183)	(2,552,183)	
NON-INSTRUCTIONAL PERSONNEL COSTS						
Nurse	63,267	63,267	-	(63,267)	(63,267)	see "Staff Plan" tab
Librarian	-	-	-	-	-	
Custodian	107,250	107,250	-	(107,250)	(107,250)	see "Staff Plan" tab
Security	-	-	-	-	-	
Other	102,300	102,300	-	(102,300)	(102,300)	see "Staff Plan" tab
TOTAL NON-INSTRUCTIONAL	272,817	272,817	-	(272,817)	(272,817)	
SUBTOTAL PERSONNEL SERVICE COSTS	3,355,980	3,355,980	-	(3,355,980)	(3,355,980)	
PAYROLL TAXES AND BENEFITS						
Payroll Taxes	352,500	352,500	-	(352,500)	(352,500)	10.5% of salaries
Fringe / Employee Benefits	522,900	522,900	-	(522,900)	(522,900)	8% contribution to health, plus dental, life & other benefits
Retirement / Pension	273,900	273,900	-	(273,900)	(273,900)	NYSTRS plus 4.5% 403b contribution for non-instructional staff
TOTAL PAYROLL TAXES AND BENEFITS	1,149,300	1,149,300	-	(1,149,300)	(1,149,300)	
TOTAL PERSONNEL SERVICE COSTS	4,505,280	4,505,280	-	(4,505,280)	(4,505,280)	
CONTRACTED SERVICES						
Accounting / Audit	85,000	85,000	-	(85,000)	(85,000)	
Legal	25,000	25,000	-	(25,000)	(25,000)	
Management Company Fee	-	-	-	-	-	
Nurse Services	5,700	5,700	-	(5,700)	(5,700)	
Food Service / School Lunch	-	-	-	-	-	
Payroll Services	10,000	10,000	-	(10,000)	(10,000)	PT services
Special Ed Services	70,000	70,000	-	(70,000)	(70,000)	
Titlment Services (i.e. Title I)	-	-	-	-	-	
Other Purchased / Professional / Consulting	27,800	27,800	-	(27,800)	(27,800)	Instructional consultants & other consultants
TOTAL CONTRACTED SERVICES	223,500	223,500	-	(223,500)	(223,500)	

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

Budget / Operating Plan

2021-22

Total Revenue	5,847,596	5,847,596	-	5,847,596	5,847,596
Total Expenses	5,833,640	5,833,640	-	(5,833,640)	(5,833,640)
Net Income	13,956	13,956	-	13,956	13,956
Actual Student Enrollment					

DESCRIPTION OF ASSUMPTIONS

Office supplies, postage, copier/printing

Parent meetings, due & membership, misc.

	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget
SCHOOL OPERATIONS					
Board Expenses	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	-
Special Ed Supplies & Materials	11,900	11,900	-	(11,900)	(11,900)
Textbooks / Workbooks	27,100	27,100	-	(27,100)	(27,100)
Supplies & Materials other	29,600	29,600	-	(29,600)	(29,600)
Equipment / Furniture	-	-	-	-	-
Telephone	11,000	11,000	-	(11,000)	(11,000)
Technology	114,000	114,000	-	(114,000)	(114,000)
Student Testing & Assessment	-	-	-	-	-
Field Trips	-	-	-	-	-
Transportation (student)	5,000	5,000	-	(5,000)	(5,000)
Student Services - other	25,000	25,000	-	(25,000)	(25,000)
Office Expense	37,100	37,100	-	(37,100)	(37,100)
Staff Development	50,580	50,580	-	(50,580)	(50,580)
Staff Recruitment	-	-	-	-	-
Student Recruitment / Marketing	2,500	2,500	-	(2,500)	(2,500)
School Meals / Lunch	-	-	-	-	-
Travel (Staff)	-	-	-	-	-
Fundraising	15,000	15,000	-	(15,000)	(15,000)
Other	17,200	17,200	-	(17,200)	(17,200)
TOTAL SCHOOL OPERATIONS	345,980	345,980	-	(345,980)	(345,980)
FACILITY OPERATION & MAINTENANCE					
Insurance	83,600	83,600	-	(83,600)	(83,600)
Janitorial	22,000	22,000	-	(22,000)	(22,000)
Building and Land Rent / Lease / Facility Finance Interest	98,900	98,900	-	(98,900)	(98,900)
Repairs & Maintenance	118,120	118,120	-	(118,120)	(118,120)
Equipment / Furniture	-	-	-	-	-
Security	-	-	-	-	-
Utilities	78,400	78,400	-	(78,400)	(78,400)
TOTAL FACILITY OPERATION & MAINTENANCE	401,020	401,020	-	(401,020)	(401,020)
DEPRECIATION & AMORTIZATION					
COVID-19 / CONTINGENCY	355,000	355,000	-	(355,000)	(355,000)
DEFERRED RENT	2,860	2,860	-	(2,860)	(2,860)
TOTAL EXPENSES	5,833,640	5,833,640	-	(5,833,640)	(5,833,640)
NET INCOME	13,956	13,956	-	13,956	13,956

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

Budget / Operating Plan

2021-22

Total Revenue	5,847,596	5,847,596	5,847,596	5,847,596
Total Expenses	5,833,640	5,833,640	(5,833,640)	(5,833,640)
Net Income	13,956	13,956	13,956	13,956
Actual Student Enrollment				

Total Year	VARIANCE	
	Original Budget	Revised Budget vs. PY Budget
Original Budget		
Revised Budget		
Variance		

DESCRIPTION OF ASSUMPTIONS

ENROLLMENT - *School Districts Are Linked To Above Entries*

Number of Districts:

- BUFFALO CITY SD
- AMHERST CSD
- CHEEK TOWAGA CSD
- CHEEK TOWAGA-MARYVALE UFSD
- CHEEK TOWAGA-SLOAN UFSD
- CLEVELAND HILL UFSD
- DEPEW UFSD
- KENMORE-TONAWANDA UFSD
- LACKAWANNA CITY SD
- LOCKPORT CITY SD
- SWEET HOME CSD
- WEST SENECA CSD
- WILLIAMSVILLE CSD
-
-

ALL OTHER School Districts: (Weighted Avg)

TOTAL ENROLLMENT

REVENUE PER PUPIL

EXPENSES PER PUPIL

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
Total Revenue	-	1,270,154	-	-	1,507,781	-	-	1,568,181	-	-	1,501,481	-	-	5,847,596
Total Expenses	-	1,257,310	-	-	1,502,890	-	-	1,540,690	-	-	1,532,750	-	-	5,833,640
Net Income	-	12,844	-	-	4,891	-	-	27,491	-	-	(31,269)	-	-	13,956
Actual Student Enrollment	-	350	-	-	350	-	-	350	-	-	350	-	-	-
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES (enter descriptions below)														
Example - Add Back Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES (enter descriptions below)														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES (enter descriptions below)														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	-	12,844	-	-	4,891	-	-	27,491	-	-	(31,269)	-	-	13,956
Beginning Cash Balance	-	-	-	-	12,844	-	-	17,735	-	-	45,225	-	-	-
ENDING CASH BALANCE	-	12,844	-	-	17,735	-	-	45,225	-	-	13,956	-	-	13,956

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL

Budget / Operating Plan
2021-22

	2021-22		2021-22		DESCRIPTION OF ASSUMPTIONS
	Budget	Actual	Original Budget	Revised Budget	
Total Revenue	5,847,596	-	5,847,596	5,847,596	
Total Expenses	5,833,640	-	(5,833,640)	(5,833,640)	
Net Income	13,956	-	13,956	13,956	
Actual Student Enrollment					
CASH FLOW ADJUSTMENTS					
OPERATING ACTIVITIES <i>(enter descriptions below)</i>					
Example - Add Back Depreciation	-	-	-	-	
Other	-	-	-	-	
Total Operating Activities	-	-	-	-	
INVESTMENT ACTIVITIES <i>(enter descriptions below)</i>					
Example - Subtract Property and Equipment Expenditures	-	-	-	-	
Other	-	-	-	-	
Total Investment Activities	-	-	-	-	
FINANCING ACTIVITIES <i>(enter descriptions below)</i>					
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	
Other	-	-	-	-	
Total Financing Activities	-	-	-	-	
Total Cash Flow Adjustments	-	-	-	-	
NET INCOME	13,956	-	13,956	13,956	
Beginning Cash Balance	-	-	-	-	
ENDING CASH BALANCE	13,956	-	13,956	13,956	

ELIMWOOD VILLAGE CHARTER SCHOOL HERTEL

BALANCE SHEET

2021-22

**Please enter balance sheet data for the Ed Corp
Elimwood Village Charter Schools (Combined)
only on this template.**

**The balance sheet should include data for
all charter schools operated by the Ed Corp.**

Prior Year	Q1	Q2	Q3	Q4
2020-21	As of 9/30	As of 12/31	As of 3/31	As of 6/30

ASSETS

CURRENT ASSETS

- Cash and cash equivalents
- Grants and contracts receivable
- Accounts receivables
- Prepaid Expenses
- Contributions and other receivables

TOTAL CURRENT ASSETS

PROPERTY, BUILDING AND EQUIPMENT, net

OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

- Accounts payable and accrued expenses
- Accrued payroll and benefits
- Deferred Revenue
- Current maturities of long-term debt
- Short Term Debt - Bonds, Notes Payable
- Other

TOTAL CURRENT LIABILITIES

LONG-TERM DEBT and NOTES PAYABLE, net current maturities

TOTAL LIABILITIES

NET ASSETS

- Unrestricted
- Temporarily restricted

TOTAL NET ASSETS

TOTAL LIABILITIES AND NET ASSETS

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

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan

2021-22

	1st Quarter - 7/1 - 9/30	2nd Quarter - 10/1 - 12/31	3rd Quarter - 1/1 - 3/31	4th Quarter - 4/1 - 6/30
Total Revenue	1,270,154	1,507,781	1,568,181	1,501,481
Total Expenses	1,257,310	1,502,890	1,540,690	1,532,750
Net Income	12,844	4,891	27,491	(31,269)
Actual Student Enrollment	350	350	350	350

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

	2021-22			
	Actual	Current Budget	Variance	Actual
REVENUE				
REVENUES FROM STATE SOURCES				
Per Pupil Revenue				
Per Pupil Rate	13,308	11,078.91	2,230	11,078.91
BUFFALO CITY SD	11,547	2,876	8,671	2,876
AMHERST CSD	11,502	6,350	5,152	6,350
CHEEKTOWAGA CSD	12,111	3,027	9,084	3,027
CHEEKTOWAGA-MARYVALE UFSO	12,700	23,130	10,430	23,130
CHEEKTOWAGA-SLOAN UFSO	12,109	2,833	9,276	2,833
CLEVELAND HILL UFSO	11,190	3,418	7,772	3,418
DEPEW UFSO	10,280	2,843	7,437	2,843
KENMORE-TONAWANDA UFSO	13,581	3,073	10,508	3,073
LACKAWANNA CITY SD	11,331	-	11,331	-
LOCKPORT CITY SD	13,672	-	13,672	-
SWEET HOME CSD	11,371	-	11,371	-
WEST SENECA CSD	12,290	-	12,290	-
WILLIAMSVILLE CSD	-	-	-	-
-	-	-	-	-
-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,205	11,554.40	1,650.60	11,554.40
Special Education Revenue	35,500	106,500	71,000	106,500
Grants	-	-	-	-
Stimulus	-	-	-	-
DYCD (Department of Youth and Community Development)	-	-	-	-
Other	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-
Other	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	1,190,940	1,261,940	71,000	1,262,240
REVENUE FROM FEDERAL FUNDING				
IDEA Special Needs	-	-	-	-
Title I	12,580	37,740	25,160	37,740
Title Funding - Other	55,934	167,801	111,867	167,801
School Food Service (Free Lunch)	-	-	-	-
Grants	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-
Other	-	-	-	-
Other	68,514	205,541	137,027	205,541
TOTAL REVENUE FROM FEDERAL SOURCES	81,094	243,281	162,187	243,281
LOCAL and OTHER REVENUE				
Contributions and Donations	8,400	25,200	16,800	25,200
Fundraising	900	12,700	11,800	12,700
Erate Reimbursement	-	-	-	-
Earnings on Investments	900	900	-	900
Interest Income	-	-	-	-
Food Service (Income from meals)	-	-	-	-
Text Book	500	1,500	1,000	1,500
OTHER	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	10,700	40,300	29,600	33,700
TOTAL REVENUE	1,270,154	1,507,781	237,200	1,501,481

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan

2021-22

	1st Quarter - 7/1 - 9/30	2nd Quarter - 10/1 - 12/31	3rd Quarter - 1/1 - 3/31	4th Quarter - 4/1 - 6/30
Total Revenue	1,270,154	1,507,781	1,568,181	1,501,481
Total Expenses	1,257,310	1,502,890	1,540,690	1,532,750
Net Income	12,844	4,891	27,491	(31,269)
Actual Student Enrollment	350	350	350	350

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

	Quarter 0			
	No. of Positions	Actual	Current Budget	Variance
EXPENSES				
ADMINISTRATIVE STAFF PERSONNEL COSTS				
Executive Management	-	-	-	-
Instructional Management	-	47,653	43,611	4,042
Deans, Directors & Coordinators	-	11,924	10,250	1,674
CFO / Director of Finance	-	-	-	-
Operation / Business Manager	-	20,125	18,450	1,675
Administrative Staff	-	65,076	56,427	8,649
TOTAL ADMINISTRATIVE STAFF	-	144,778	128,738	16,040
INSTRUCTIONAL PERSONNEL COSTS				
Teachers - Regular	-	87,081	174,162	-87,081
Teachers - SPED	-	76,263	120,654	-44,391
Substitute Teachers	-	-	-	-
Teaching Assistants	-	64,119	102,342	-38,223
Specialty Teachers	-	65,600	131,199	-65,599
Aides	-	-	-	-
Therapists & Counselors	-	28,943	42,984	-14,041
Other	-	116,011	133,389	-17,378
TOTAL INSTRUCTIONAL	-	438,017	704,730	-266,713
NON-INSTRUCTIONAL PERSONNEL COSTS				
Nurse	-	10,982	17,429	-6,447
Librarian	-	-	-	-
Custodian	-	26,813	26,813	-
Security	-	-	-	-
Other	-	25,575	25,575	-
TOTAL NON-INSTRUCTIONAL	-	63,370	69,817	-6,447
SUBTOTAL PERSONNEL SERVICE COSTS	-	646,165	903,285	-257,120
PAYROLL TAXES AND BENEFITS				
Payroll Taxes	-	88,200	88,200	-
Fringe / Employee Benefits	-	130,800	130,800	-
Retirement / Pension	-	68,400	68,400	-
TOTAL PAYROLL TAXES AND BENEFITS	-	287,400	287,400	-
TOTAL PERSONNEL SERVICE COSTS	-	933,565	1,190,685	-257,120
CONTRACTED SERVICES				
Accounting / Audit	-	21,250	21,250	-
Legal	-	6,250	6,250	-
Management Company Fee	-	-	-	-
Nurse Services	-	600	1,800	-1,200
Food Service / School Lunch	-	-	-	-
Payroll Services	-	2,500	2,500	-
Special Ed Services	-	7,000	21,000	-14,000
Titlment Services (i.e. Title I)	-	-	-	-
Other Purchased / Professional / Consulting	-	3,340	8,220	-4,880
TOTAL CONTRACTED SERVICES	-	40,940	61,020	-20,080

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan

2021-22

	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
Total Revenue	-	1,270,154	-	-	1,507,781	-	-	1,568,181	-	-	1,501,481	-
Total Expenses	-	1,257,310	-	-	1,502,890	-	-	1,540,690	-	-	1,532,750	-
Net Income	-	12,844	-	-	4,891	-	-	27,491	-	-	(31,269)	-
Actual Student Enrollment	-	350	-	-	350	-	-	350	-	-	350	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed												
SCHOOL OPERATIONS												
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Supplies & Materials	-	1,190	-	-	3,570	-	-	3,570	-	-	3,570	-
Textbooks / Workbooks	-	22,700	-	-	1,000	-	-	100	-	-	3,300	-
Supplies & Materials other	-	14,200	-	-	6,700	-	-	4,800	-	-	3,900	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	2,700	-	-	2,700	-	-	2,700	-	-	2,900	-
Technology	-	18,000	-	-	17,500	-	-	56,900	-	-	21,600	-
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	-	-	-	-	-	-	-	-	-
Transportation (student)	-	500	-	-	1,500	-	-	1,500	-	-	1,500	-
Student Services - other	-	1,700	-	-	4,000	-	-	6,500	-	-	12,800	-
Office Expense	-	9,300	-	-	9,300	-	-	9,000	-	-	9,500	-
Staff Development	-	21,100	-	-	6,500	-	-	8,200	-	-	14,780	-
Staff Recruitment	-	-	-	-	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	1,300	-	-	100	-	-	900	-	-	200	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	3,400	-	-	7,000	-	-	-	-	-	4,600	-
Other	-	4,000	-	-	2,400	-	-	8,900	-	-	1,900	-
TOTAL SCHOOL OPERATIONS	-	100,090	-	-	62,270	-	-	103,070	-	-	80,550	-
FACILITY OPERATION & MAINTENANCE												
Insurance	-	21,000	-	-	21,000	-	-	20,900	-	-	20,700	-
Janitorial	-	8,200	-	-	2,300	-	-	4,500	-	-	7,000	-
Building and Land Rent / Lease / Facility Finance Interest	-	24,600	-	-	24,600	-	-	24,800	-	-	24,900	-
Repairs & Maintenance	-	35,100	-	-	29,900	-	-	20,100	-	-	35,020	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	6,300	-	-	21,600	-	-	26,100	-	-	24,400	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	93,200	-	-	99,400	-	-	96,400	-	-	112,020	-
DEPRECIATION & AMORTIZATION	-	88,800	-	-	88,800	-	-	88,800	-	-	88,600	-
COVID-19 / CONTINGENCY	-	715	-	-	715	-	-	715	-	-	715	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	1,257,310	-	-	1,502,890	-	-	1,540,690	-	-	1,532,750	-
NET INCOME	-	12,844	-	-	4,891	-	-	27,491	-	-	(31,269)	-

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

		1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
Total Revenue		1,270,154	-	1,507,781	-	1,568,181	-	1,532,750	-	1,501,481	-	-	
Total Expenses		1,257,310	-	1,502,890	-	1,540,690	-	1,532,750	-	1,532,750	-	-	
Net Income		12,844	-	4,891	-	27,491	-	(31,269)	-	(31,269)	-	-	
Actual Student Enrollment		350	-	350	-	350	-	350	-	350	-	-	

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

ENROLLMENT - *School Districts Are Linked To Above Entries*

BUFFALO CITY SD		333	-	333	-	333	-	333	-	333	-	-
AMHERST CSD		-	-	-	-	-	-	-	-	-	-	-
CHEEKTOWAGA CSD		1	-	1	-	1	-	1	-	1	-	-
CHEEKTOWAGA-MARVALE UFSD		-	-	-	-	-	-	-	-	-	-	-
CHEEKTOWAGA-SLOAN UFSD		2	-	2	-	2	-	2	-	2	-	-
CLEVELAND HILL UFSD		1	-	1	-	1	-	1	-	1	-	-
DEPEW UFSD		-	-	-	-	-	-	-	-	-	-	-
KENMORE-TONAWANDA UFSD		9	-	9	-	9	-	9	-	9	-	-
LACKAWANNA CITY SD		-	-	-	-	-	-	-	-	-	-	-
LOCKPORT CITY SD		1	-	1	-	1	-	1	-	1	-	-
SWEET HOME CSD		1	-	1	-	1	-	1	-	1	-	-
WEST SENECA CSD		1	-	1	-	1	-	1	-	1	-	-
WILLIAMSVILLE CSD		1	-	1	-	1	-	1	-	1	-	-
-		-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)		-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT		350	-	350	-	350	-	350	-	350	-	-
REVENUE PER PUPIL		3,629	-	4,308	-	4,481	-	4,481	-	4,290	-	-
EXPENSES PER PUPIL		3,592	-	4,294	-	4,402	-	4,402	-	4,379	-	-

**ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22**

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget -TY	Actual vs. Current Budget	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget -TY	Actual vs. Original Budget	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
TOTALS AND VARIANCE ANALYSIS											
	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget -TY	Actual vs. Current Budget	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget -TY	Actual vs. Original Budget	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
Total Revenue	-	-	-	5,847,596	-	-	-	5,847,596	-	5,847,596	-
Total Expenses	-	-	-	5,833,640	-	-	-	5,833,640	-	5,833,640	-
Net Income	-	-	-	13,956	-	-	-	13,956	-	13,956	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed											
	Quarter 0										
	No. of Positions										
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	-	-	178,482	-	-	-	178,482	-	178,482	-
Deans, Directors & Coordinators	-	-	-	42,675	-	-	-	42,675	-	42,675	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	75,475	-	-	-	75,475	-	75,475	-
Administrative Staff	-	-	-	234,348	-	-	-	234,348	-	234,348	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	530,980	-	-	-	530,980	-	530,980	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	609,570	-	-	-	609,570	-	609,570	-
Teachers - SPED	-	-	-	438,226	-	-	-	438,226	-	438,226	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	371,147	-	-	-	371,147	-	371,147	-
Specialty Teachers	-	-	-	459,179	-	-	-	459,179	-	459,179	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	157,892	-	-	-	157,892	-	157,892	-
Other	-	-	-	516,169	-	-	-	516,169	-	516,169	-
TOTAL INSTRUCTIONAL	-	-	-	2,552,183	-	-	-	2,552,183	-	2,552,183	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	63,267	-	-	-	63,267	-	63,267	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	107,250	-	-	-	107,250	-	107,250	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	102,300	-	-	-	102,300	-	102,300	-
TOTAL NON-INSTRUCTIONAL	-	-	-	272,817	-	-	-	272,817	-	272,817	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	3,355,980	-	-	-	3,355,980	-	3,355,980	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	352,500	-	-	-	352,500	-	352,500	-
Fringe / Employee Benefits	-	-	-	522,900	-	-	-	522,900	-	522,900	-
Retirement / Pension	-	-	-	273,900	-	-	-	273,900	-	273,900	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,149,300	-	-	-	1,149,300	-	1,149,300	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	4,505,280	-	-	-	4,505,280	-	4,505,280	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	85,000	-	-	-	85,000	-	85,000	-
Legal	-	-	-	25,000	-	-	-	25,000	-	25,000	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	5,700	-	-	-	5,700	-	5,700	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	10,000	-	-	-	10,000	-	10,000	-
Special Ed Services	-	-	-	70,000	-	-	-	70,000	-	70,000	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	27,800	-	-	-	27,800	-	27,800	-
TOTAL CONTRACTED SERVICES	-	-	-	223,500	-	-	-	223,500	-	223,500	-

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan
2021-22

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
Total Revenue	-	-	-	5,847,596	-	-	-	5,847,596	-	5,847,596	-
Total Expenses	-	-	-	5,833,640	-	-	-	5,833,640	-	5,833,640	-
Net Income	-	-	-	(13,956)	-	-	-	13,956	-	(13,956)	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed											
SCHOOL OPERATIONS											
Board Expenses	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Special Ed Supplies & Materials	-	-	-	11,900	-	-	-	11,900	-	11,900	-
Textbooks / Workbooks	-	-	-	27,100	-	-	-	27,100	-	27,100	-
Supplies & Materials other	-	-	-	29,600	-	-	-	29,600	-	29,600	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	11,000	-	-	-	11,000	-	11,000	-
Technology	-	-	-	114,000	-	-	-	114,000	-	114,000	-
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	-	-	-	-	-	-	-	-
Transportation (student)	-	-	-	5,000	-	-	-	5,000	-	5,000	-
Student Services - other	-	-	-	25,000	-	-	-	25,000	-	25,000	-
Office Expense	-	-	-	37,100	-	-	-	37,100	-	37,100	-
Staff Development	-	-	-	50,580	-	-	-	50,580	-	50,580	-
Staff Recruitment	-	-	-	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	2,500	-	-	-	2,500	-	2,500	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	15,000	-	-	-	15,000	-	15,000	-
Other	-	-	-	17,200	-	-	-	17,200	-	17,200	-
TOTAL SCHOOL OPERATIONS	-	-	-	345,980	-	-	-	345,980	-	345,980	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	83,600	-	-	-	83,600	-	83,600	-
Janitorial	-	-	-	22,000	-	-	-	22,000	-	22,000	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	98,900	-	-	-	98,900	-	98,900	-
Repairs & Maintenance	-	-	-	118,120	-	-	-	118,120	-	118,120	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	78,400	-	-	-	78,400	-	78,400	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	401,020	-	-	-	401,020	-	401,020	-
DEPRECIATION & AMORTIZATION	-	-	-	355,000	-	-	-	355,000	-	355,000	-
COVID-19 / CONTINGENCY	-	-	-	2,860	-	-	-	2,860	-	2,860	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	5,833,640	-	-	-	5,833,640	-	5,833,640	-
NET INCOME	-	-	-	13,956	-	-	-	13,956	-	(13,956)	-

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
Budget / Operating Plan

2021-22

Total Revenue	-	-	5,847,596	5,847,596	5,847,596	-	5,847,596	5,847,596	-	-	-	-
Total Expenses	-	-	5,833,640	5,833,640	5,833,640	-	5,833,640	5,833,640	-	-	-	-
Net Income	-	-	13,956	(13,956)	(13,956)	-	13,956	13,956	-	-	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-

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

TOTALS AND VARIANCE ANALYSIS

	Actual vs. Current		Actual vs. Original		Actual vs. Original		Actual vs. Original		Actual vs. Original		Actual vs. Original	
	Current Budget (Current Quarter)	Actual Current Budget	Current Budget (Current Quarter)	Actual Current Budget	Original Budget	Original Budget	Original Budget	Original Budget	Budget - TY	Budget - TY	Actual PY No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY

* Enrollment Data Based on Last Actual Quarter Completed

ENROLLMENT - *School Districts Are Linked To Above Entries*	-	-	-	-	-	-	-	-	-	-	-	-
BUFFALO CITY SD	-	-	-	-	-	-	-	-	-	-	-	-
AMHERST CSD	-	-	-	-	-	-	-	-	-	-	-	-
CHEEKTOWAGA CSD	-	-	-	-	-	-	-	-	-	-	-	-
CHEEKTOWAGA-MARYVALE UFSD	-	-	-	-	-	-	-	-	-	-	-	-
CHEEKTOWAGA-SLOAN UFSD	-	-	-	-	-	-	-	-	-	-	-	-
CLEVELAND HILL UFSD	-	-	-	-	-	-	-	-	-	-	-	-
DEPEW UFSD	-	-	-	-	-	-	-	-	-	-	-	-
KENMORE-TONAWANDA UFSD	-	-	-	-	-	-	-	-	-	-	-	-
LACKAWANNA CITY SD	-	-	-	-	-	-	-	-	-	-	-	-
LOCKPORT CITY SD	-	-	-	-	-	-	-	-	-	-	-	-
SWEET HOME CSD	-	-	-	-	-	-	-	-	-	-	-	-
WEST SENECA CSD	-	-	-	-	-	-	-	-	-	-	-	-
WILLIAMSVILLE CSD	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	-	-	-	-	-	-	-	-	-	-	-
REVENUE PER PUPIL	-	-	-	-	-	-	-	-	-	-	-	-
EXPENSES PER PUPIL	-	-	-	-	-	-	-	-	-	-	-	-



Annual Report Requirement
for SUNY Authorized Charter Schools
ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
2021-22

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

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

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



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Mimi Barnes-Coppola
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Chair, Academic Excellence Committee
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	[REDACTED]
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	No
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

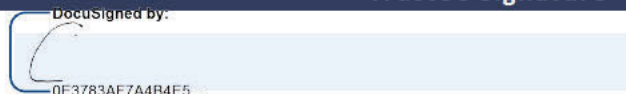
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

DocuSigned by:

 0E3783AF7A4B4E5...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Jennifer Bernacki Smith
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Vice Chair
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

DocuSigned by:

Jennifer Bernacki Smith

39B98088114B41D...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Lacole Brumfield
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Board Member
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

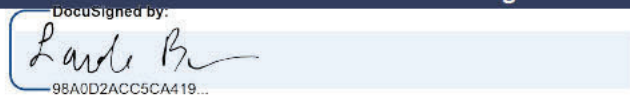
Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature: 

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Edward Castine
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:  EABC700413F5418...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Kathleen V. Franklin Adams
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Board Member
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

DocuSigned by:
 Signature: *Kathleen Franklin Adams*
 C8CEA8DF6047432...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Dr. Evelyn L Kerney
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

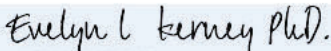
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

DocuSigned by:

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By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Matthew Moscati
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Treasurer
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

DocuSigned by:
 Signature: 
 2A167971BE1E457...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Joshua Pennel
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	[REDACTED]
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

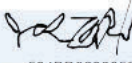
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

Signature:

DocuSigned by:

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By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Pamela Klein Pollock
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Secretary
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	[REDACTED]
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"
Anne Wechsler daughter	Director of Curriculum and Instruction		I take care to recuse myself from discussions and voting regarding matters involving her position, salary, etc.	ongoing

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"
Pamela Pollock						
Pamela Pollock						
Pamela Pollock						
Pamela Pollock						

Trustee Signature

DocuSigned by:
 Signature: 
 2B5091D2C41E410...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Matthew E. Ryan
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

Trustee Signature

DocuSigned by:
 Signature: 
FAD0B0F3262B47D...

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2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Elizabeth Santacrose
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Chair
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

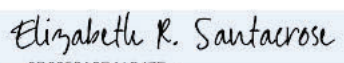
Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

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Trustee Signature

DocuSigned by:
 Signature: 
 6D6852A2E41C47F...

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2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Dr. Jamie D. Smith
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

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None

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Trustee Signature

Signature: 
DocuSigned by: 7127F8B8548F477...

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2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	Elmwood Village Charter Schools
Name of trustee (print):	Anna Sotelo-Peryea
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Parent representative, Hertel
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None


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None

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Trustee Signature

DocuSigned by:
 Signature: 
 0B4EF9F5C6B64BA...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



Department of Fire
195 Court Street
Buffalo, NY 14202

CITY OF BUFFALO
BUREAU OF FIRE PREVENTION
65 Niagara Square, Room 321 City Hall
Buffalo, New York 14202
(716) 851-5707 EXT 752 FAX (716) 851-4680



Mark A. Morganti, Chief
Bureau of Fire Prevention

April 23, 2021

RE: Certificate of Fire Inspection for:

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL
665 HERTEL AVE
BUFFALO, NY 14207

To Whom It May Concern:

An inspection was conducted at 655 HERTEL 14207, by a member of the City of Buffalo Bureau of Fire Prevention.

ELMWOOD VILLAGE CHARTER SCHOOL HERTEL 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


MARVIN SPATES
BUREAU OF FIRE PREVENTION



CERTIFICATE OF OCCUPANCY

VALID FOR FACILITY:

ELMWOOD VILLAGE CHARTER SCHOOL #2
665 HERTEL AVENUE
BUFFALO, NEW YORK 14201

DISTRICT:

ELMWOOD VILLAGE CHARTER - HERTEL
ELIZABETH FISHER
665 HERTEL AVE
BUFFALO, NEW YORK 14207

Building ID: 140600870001

Issuance Date: April 21, 2021

Effective Date: May 01, 2021

Expiration Date: May 01, 2022


Commissioner of Education

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED