

Application: Buffalo Academy of Science Charter School 2

Joseph Polat - polat@buffsci.org
2022-2023 Annual Report

Summary

ID: 0000000092

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 2 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 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, 2023)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL II 800000091548

a1. Popular School Name

Buffsci 2

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

e. Date of Approved Initial Charter

Dec 10 2023

f. Date School First Opened for Instruction

Sep 8 2019

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Mission Statement and Key Design Elements

Mission Statement

Mission: Buffalo Academy of Science Charter School (BASCS) is a tuition-free, college preparatory public charter school whose mission is to provide an excellent K-12 academic experience that ensures all students are prepared for college and careers of the highest potential as academically, socially, emotionally, and physically well-rounded and contributing citizens.

Vision: BASCS envisions a society where historical urban academic and income disparities are eliminated and students are ready to carry the torch of knowledge, freedom, equity, and prosperity.

Key Design Elements

- STEM-infused
- Data-driven decision-making and continuous improvement
- Challenging curriculum—proven to eliminate academic disparities—and higher graduation requirements including Honors classes, Advanced Placement classes, Regents diploma with advanced designations, Regents Seal of Biliteracy
- Closing the gaps by providing instructional support for all students through intervention, special programs, remediation, tutoring, after-school enrichment, and instructional modifications that accelerate student movement between proficiency levels
- Character development, social-emotional-physical well-being, healthy lifestyles
- Teacher training—ongoing, strong teacher professional development, coaching, mentorship, and professional learning communities enabling all teachers to be highly qualified and highly competent
- Parents as partners, partnership-and-participation atmosphere, student-parent-teacher triads
- College for all, college planning, and guidance counseling

h. School Website Address

www.buffsci.org

i. Total Approved Charter Enrollment for 2022-2023 School Year

432

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

358

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

3

l. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

	Yes, 2 sites
--	--------------

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	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	335 Doat Street Buffalo, NY	716-854-2490	Buffalo	K-3	K-4	

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Brianna Lanoye	Principal	716-854-2490		lanoye@buffsci.org
Operational Leader	Murat Kucukdugenic	Chief Operation Ofcr	716-854-2490		kucukdugenic@buffsci.org
Compliance Contact	John Kaya	Director of Data	716-854-2490		kaya@buffsci.org
Complaint Contact	Ginger Ragland	Executive Assistant	716-854-2490		ginger@buffsci.org
DASA Coordinator	Courtney Chaplin	Dean of Students	716-854-2490		chaplin@buffsci.org
Phone Contact for After Hours Emergencies	Brianna Lanoye	Principal	716-854-2490		harris@bascs.org

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, 2023.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.**

Site 1 Certificate of Occupancy (COO)

[Doat Certificate of Occoupancy.pdf](#)

Filename: Doat Certificate of Occoupancy.pdf **Size:** 2.0 MB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[DOAT FIRE CERTIFCATE.pdf](#)

Filename: DOAT FIRE CERTIFCATE.pdf **Size:** 584.7 kB

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	190 Franklin Street Buffalo NY 14202	716-854-2490	Buffalo	9-10	9-11	No

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	LaMonica Harris	Principal	716-854-2490		harris@buffsci.org
Operational Leader	Murat Kucukdugenci	Chief Operation Officer	716-854-2490		kucukdugenci@buffsci.org
Compliance Contact	John Kaya	Director of Data	716-854-2490		kaya@buffsci.org
Complaint Contact	Ginger Ragland	Executive Assistant	716-854-2490		ginger@bascs.org
DASA Coordinator	Jason Sullivan	Dean of Students	716-854-2490		sullivan@buffsci.org
Phone Contact for After Hours Emergencies	LaMonica Harris	Principal	716-854-2490		harris@buffsci.org

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

Private Space

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

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.**

Site 1 Certificate of Occupancy (COO)

[180 FRANKLIN-CERTIFICATE OF OCCUPANCY SEP-2022.pdf](#)

Filename: 180 FRANKLIN-CERTIFICATE OF OCCUPANCY SEP-2022.pdf **Size:** 777.4 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[FRANKLIN FIRE CERTIFICATION.pdf](#)

Filename: FRANKLIN FIRE CERTIFICATION.pdf **Size:** 604.9 kB

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

Mission Statement and Key Design Elements

Mission Statement

Mission: Buffalo Academy of Science Charter School (BASCS) is a tuition-free, college preparatory public charter school whose mission is to provide an excellent K-12 academic experience that ensures all students are prepared for college and careers of the highest potential as academically, socially, emotionally, and physically well-rounded and contributing citizens.

Vision: BASCS envisions a society where historical urban academic and income disparities are eliminated and students are ready to carry the torch of knowledge, freedom, equity, and prosperity.

Key Design Elements

- STEM-infused
- Data-driven decision-making and continuous improvement
- Challenging curriculum—proven to eliminate academic disparities—and higher graduation requirements including Honors classes, Advanced Placement classes, Regents diploma with advanced designations, Regents Seal of Biliteracy
- Closing the gaps by providing instructional support for all students through intervention, special programs, remediation, tutoring, after-school enrichment, and instructional modifications that accelerate student movement between proficiency levels
- Character development, social-emotional-physical well-being, healthy lifestyles
- Teacher training—ongoing, strong teacher professional development, coaching, mentorship, and professional learning communities enabling all teachers to be highly qualified and highly competent
- Parents as partners, partnership-and-participation atmosphere, student-parent-teacher triads
- College for all, college planning, and guidance counseling

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

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

No

ATTESTATIONS

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

Name	Joseph B. Polat
Position	Executive Director
Phone/Extension	716-894-2490
Email	polat@buffsci.org

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

Responses Selected:

Yes

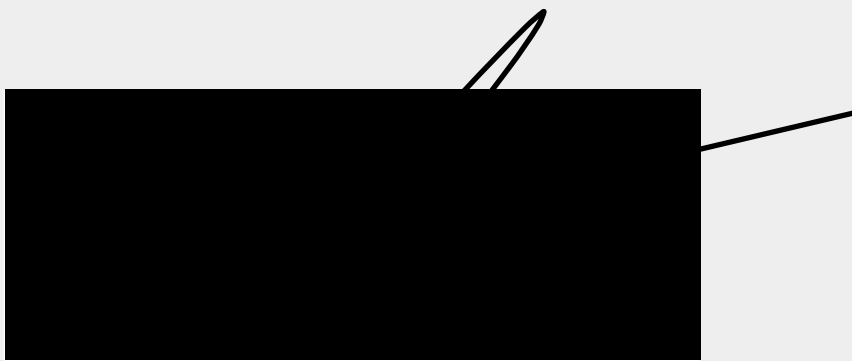
As outlined in ENTRY 10:

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.

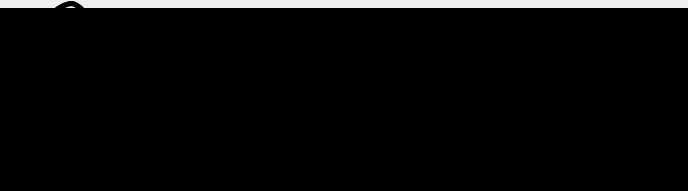
Responses Selected:

Yes

Signature, Head of Charter School

A large black rectangular redaction box covers the signature of the Head of Charter School. A thin black line extends from the right side of the redaction box, and a small, curved black mark is visible above the top edge of the redaction.

Signature, President of the Board of Trustees

A large black rectangular redaction box covers the signature of the President of the Board of Trustees. A small black mark is visible above the top edge of the redaction.

Date

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 25 2023

Instructions

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

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

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

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: **Buffalo Academy of Science Charter School 2**

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	https://www.nysed.gov/sites/default/files/programs/charter-schools/buffalo-acad-sci-2-ar2122.pdf
2. Board meeting notices, agendas and documents	https://docs.google.com/document/d/e/2PACX-1vRgu6OXd5H5DhJ9533IVV9FaysMBMXu4INMfxP3SczQ3D59-OeZjEY48BSJzIGhTPJ9YKOpheEFsAJL/pub
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2022&instid=800000091548
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://drive.google.com/file/d/1VjvHVRKVuf6n50ZnhbhHVbNH80OuWXrp/view https://drive.google.com/file/d/16OFY7wNa81IJ9ACM7L-b-xxRI5EhXzfJ/view
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://docs.google.com/document/d/e/2PACX-1vR3PjgrwOay7awwHbQQym6d2GUvySRnKOZqgY5zGx30v0HfSRX_I2iIYYg9qjRKnP0cV2eBrpQLSj-u/pub
6. Authorizer-approved FOIL Policy	https://drive.google.com/file/d/1Fn1sZVzvJ2LtgZLPwdAsNgVEOQKDgX1J/view
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://drive.google.com/file/d/1Fn1sZVzvJ2LtgZLPwdAsNgVEOQKDgX1J/view

Thank you.



Entry 3 Progress Toward Goals

Completed - Aug 15 2023

Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Buffsci II students will possess math, reading and writing skills at or above grade level.	Formative and summative assessments provided by the curriculum and those developed by teachers.	Met	
Academic Goal 2		<p>Metrics:</p> <p>Absolute</p> <p>BuffSci II's absolute goal for student achievement beginning in 2019-2020 is 90% of our students will have completed the requirements of the Regents diploma within 4 years of their entrance in 9th grade in our school. This goal will be measured by five required New York State Regents examinations and required number of credits.</p> <p>Growth</p> <p>The percentage of BuffSci II students</p>	Not Met	<p>This is just the second year of BuffSci II High School therefore we can only compare the Algebra I and Living Environment growth.</p> <p>BuffSci li did better in Algebra compared to 21-22 but there was no growth in Living Environment</p>

demonstrating proficiency on a given exam will represent a 10% reduction in the difference between 100% proficiency and the BuffSci II previous year's proficiency percentage.

Comparative

BuffSci II comparative goals for student achievement are to outperform the Buffalo City School District with at least 5% higher achievement (5% more students scoring above 65%). These goals will be measured by the 5 required Regents examinations. Percentages will be calculated using the August, January, and June examination periods for the same reporting period.

Academic Goal 3

Academic Goal 4

Academic Goal 5

Academic Goal 6

Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

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

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	BuffSci will have conservative and realistic budget projections	Annual financial audits	Met	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

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

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, **and** into the SUNY Epicenter document management system by September 15, 2023.

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

Entry 4 - Audited Financial Statements

Completed - Oct 31 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

Buffalo Academy of Science Charter School Final FS 2023

Filename: Buffalo_Academy_of_Science_Charter_ugCakCL.pdf Size: 528.6 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

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

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

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

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

Completed - Nov 1 2023

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

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

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

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

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

[23-1101 BuffSci Audited-financial-report-template-nysed \(2\)](#)

Filename: 23-1101_BuffSci_Audited-financial_chi16MS.xlsx Size: 93.4 kB

Entry 4c – Additional Financial Documents

Completed - Oct 31 2023

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

1. Advisory and/or Management letter
2. Federal Single Audit
3. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[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.

[BuffSci1 and BuffSci2 escrow corp stmt 2023-Jun-01 2023-Jun-30 \(1\)](#)

Filename: BuffSci1_and_BuffSci2_escrow_corp_tkhU9jK.pdf Size: 205.2 kB

[Buffalo Academy of Science Charter School Final RTB 2023](#)

Filename: Buffalo_Academy_of_Science_Charter_Z71kblP.pdf Size: 181.5 kB

[23-1031 Entry 4c - Additional Financial Documents for Annual Report](#)

Filename: 23-1031_Entry_4c_-_Additional_Fina_y0gp6lQ.pdf Size: 24.6 kB

Entry 4d - Financial Contact Information

Completed - Oct 23 2023

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Graham VanderZanden	vanderzanden@buffsci.org	716-854-2490

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Brian Sawma	bsawma@efprgroup.com	716-204-5733	3

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	Kirisits & Associates	Karen Burhans	1231 Delaware Ave #6, Buffalo, NY 14209	karenb@kirisitscpa.com	716-881-0089	3

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 27 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

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

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

[23-1023 BuffSci2 2023-24 Budget updated-2023-2024-ar-budget-template \(1\)](#)

Filename: 23-1023_BuffSci2_2023-24_Budget_u_4ijLSn2.xlsx Size: 38.0 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 2 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

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

[BOT Disclosure Financial Forms 2023 Annual Report](#)

Filename: BOT_Disclosure_Financial_Forms_202_ZNontLc.pdf Size: 661.4 kB

Entry 7 BOT Membership Table

Completed - Aug 25 2023

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.

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

1. 2022-2023 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 Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	David Banks	[REDACTED]	Vice Chair	Academic Committee	Yes	4	11/1/2021	11/01/2024	11
2	Ismet Mamnoon	[REDACTED]	Chair	Governance & Strategic Planning Finance Committees	Yes	2	10/1/2021	10/1/2024	10
3	Mustafa Gokcek	[REDACTED]	Treasurer	Governance & Strategic & Finance Committees	Yes	6	05/1/2020	05/1/2024	11
4	Karen Wallace	karen Wallace	Secretary	Academic Committee	Yes	2	06/23/2021	6/23/2024	12
5	Betty Jean Grant	[REDACTED]	Trustee/Member	Governance & Strategic & Finance	Yes	2	11/1/2022	11/1/2025	8

				Committees					
6									
7									
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	5
b. Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	2
d. Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

5

Total number of Voting Members added during the 2022-2023 school year:

0

Total number of Voting Members who departed during the 2022-2023 school year:

2

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

9

Total number of Non-Voting Members on June 30, 2023:

0

Total number of Non-Voting Members added during the 2022-2023 school year:

0

Total number of Non-Voting Members who departed during the 2022-2023 school year:

0

Total Maximum Number of Non-Voting members in 2022-2023, as set by the board in bylaws, resolution or minutes:

0

Board members attending 8 or fewer meetings during 2022-2023

0

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 2 2023

[Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY](#)

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

[BuffSci 2 School Board Mtg Minutes 2022-2023](#)

Filename: BuffSci_2_School_Board_Mtg_Minutes_DHLiPOW.pdf Size: 2.6 MB

Entry 9 Enrollment & Retention

Completed - Aug 18 2023

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

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 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 2023-2024.

*SUNY-authorized charter schools

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>We tried to keep the percentage of economically disadvantage as high as possible (at around 85% or above). In keeping with the mission of preparing students for college from a community who are not served successfully, BuffSci makes efforts to reach populations who are unaware of our school and the benefits we have to offer. Outreach efforts consist of visits to Economically Disadvantaged area community sites where presentations can be made to students and parents (whenever possible) of diverse socioeconomic, religious and cultural backgrounds.</p> <p>Throughout the school year, the Outreach Coordinator goes many community centers around the city of Buffalo and outside districts. By doing this we are able to talk to many families that come from all different financial statuses, making our school attainable to anyone who wishes to attend. Most of the time moving up ceremonies, community events, and other organized social occasions are a good way of getting in contact with the parents and showing them what our school has to offer such as programs, after school help, clubs, etc.</p>	Continue and improve recruitment efforts and practices in place.
English Language Learners	We tried to keep the percentage of ELLs as high as possible but stayed at 10% despite all efforts.	Continue and recruitment efforts and practices in place. Add and/or assign

	<p>The Outreach Coordinator does reach out to centers that work directly with refugee's or individuals who are working toward getting their U.S. Citizenship. Many of these centers include locations such as; The Belle Center, Journey's End, and Jericho Road. By utilizing Learner these facilities, we are able to drop off brochures and application information for anyone who might want to attend. Learner Our information literature contains information in three languages; Spanish, Arabic, and Bengali and our website provides the translation of the information in more than ten languages.</p>	<p>speakers of other languages for parent contacts and make translators available for non-English speaking families.</p>
<p>Students with Disabilities</p>	<p>We tried to keep the percentage of SWD at around 20% . The Outreach Coordinator also makes visits to centers that work directly with disabled children. Centers like Cantalician Center, Explore Buffalo, Gateway Longview, and many mores are visited throughout the year in order to drop off literature that gives parents a better idea of what programs our school has to offer. Many parents come to our open houses as well, for we advertise the Open Houses extensively every year in order to show people our school environment and services available for SWD students.</p>	<p>Continue and improve recruitment efforts and practices in place. Improve the outreach literature with highlighted available services for SWD</p>

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>BuffSci recognizes that there are differences in the way in which students learn and that additional supports may be needed to ensure the success of all students. and increase retention. BuffSci analyzes data from many sources to determine which types of supports will best serve its students. Enrollment data, diagnostic data, and assessment data throughout the year are used to make those decisions. Supports are provided in and out of the classroom.</p>	<p>Continue and improve recruitment efforts and practices in place.</p>
English Language Learners	<p>The ELL program offers instruction based to those students identified by the NYSESLAT and the requirements of the New York State Education Department. English Language Learners are supported by full time ELL instructors. The instructors provide testing English accommodations for all grades and push in or pull out instruction as necessary. In addition, content area teachers consult with Learner the ELL teacher to individualize needs and collaborate on optimal, instructional strategies to promote general academic success. The ELL instructor incorporates core content information into the language curriculum to further assist in the overall success of the students. Students are further supported in after school sessions as needed.</p>	<p>BuffSci will have two major strategies to increase the retention of ELL; (1) Evaluate and improve the services provided, (2) provide ongoing professional development focused on ELL to general education teachers</p>

	<p>Grade level meetings, parent meetings, home visits, and phone calls are used to help track student progress</p>	
<p>Students with Disabilities</p>	<p>At BuffSci II, students with disabilities are offered consultant teacher services based on student need in all four major content areas: English Language Arts, Science, Math, and Social Studies. Students also receive accommodations in the classroom as outlined in their Individual Education Plans (IEPs), including but not limited to: preferential seating, shortened assignments, differentiation of curriculum, and targeted classroom assistance and prompting. Resource Room in the areas of numeracy and literacy is available to students with disabilities. Students may receive daily or alternate day services with a focus on reading and writing support, mathematics support, or a combination of the two. Resource room services are specifically tailored to remediate gaps in student understanding. Special education teachers are available full time to students with special education needs. Accommodations for these students include providing a separate, quiet location for testing needs according to students' IEPs; assisting students in achieving their IEP goals; teaching study skills and learning strategies; reinforcing new topics and skills; performing observations of students in classrooms; offering strategies to general education teachers for</p>	<p>BuffSci will have two major strategies to increase the retention of SWD ; (1) Evaluate and improve the services provided, (2) provide ongoing professional development focused on SWD to general education teachers.</p>

program modifications; and response to intervention strategies. Special Education Instructors also attend grade level meetings, department meetings and staff meetings. They make home visits, attend parent meetings, call home, and keep track of student grades and progress

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 2 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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 who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

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

1. Emergency Conditional Clearances

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

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

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

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

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 2 2023

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 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.

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, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category A: 5 or 30% whichever is less	5.0

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0

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

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

	FTE Count
Total	5

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	2.5

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	25

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	32

Thank you.



Entry 12 Organization Chart

Completed - Aug 2 2023

[Instructions](#)

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

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

[BuffSci 2020-21 Organizational Chart](#)

Filename: BuffSci_2020-21_Organizational_Cha_vtzLBbi.pdf Size: 119.1 kB

Entry 13 School Calendar

Completed - Aug 2 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

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

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

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

[BuffSci Calendars - BuffSci RocSci 2023-24 proposed](#)

Filename: BuffSci_Calendars_-_BuffSci_RocSci_VbMaXOC.pdf Size: 75.5 kB

Entry 14 Staff Roster

Completed - Aug 18 2023

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

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

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

Roster Data Elements	Explanations
Authorizer NOTE: MUST BE DONE FIRST	Select your school's authorizer from the drop-down list first , before completing the roster.
School Name and Institution ID	Select your school's name from the drop-down list .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[**b2 - faculty-staff-roster-template-2023 copy**](#)

Filename: b2_-_faculty-staff-roster-templat_bqWY7jJ.xlsx Size: 27.0 kB

Optional Additional Documents to Upload (BOR)

Incomplete

BUFFALO ACADEMY OF
SCIENCE CHARTER SCHOOL

Financial Statements and
Supplementary Information

June 30, 2023 and 2022

(With Independent Auditors' Report Thereon)

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Buffalo Academy of Science Charter School
Buffalo, New York:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Buffalo Academy of Science Charter School (a nonprofit organization) (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements. We have also audited the accompanying statement of financial position of the School as of June 30, 2022, and we were engaged to audit the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the statements of financial position of Buffalo Academy of Science Charter School as of June 30, 2023 and 2022, and the statements of activities, functional expenses and cash flows for the year ended June 30, 2023, present fairly, in all material respects, the financial position of Buffalo Academy of Science Charter School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the statements of financial position as of June 30, 2023 and 2022, and the statements of activities, functional expenses and cash flows for the year ended June 30, 2023.

Basis for Opinion on the June 30, 2022 Statements of Activities, Functional Expenses and Cash Flows

We were unable to observe the taking of physical inventory at June 30, 2021 due to turnover in personnel managing inventory records. We were unable to obtain sufficient appropriate audit evidence about inventory quantities by other auditing procedures.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying information on pages 18 and 19 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information and the schedule of expenditures of federal awards are 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 30, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.



Williamsville, New York
October 30, 2023

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Statements of Financial Position
June 30, 2023 and 2022

<u>Assets</u>	<u>2023</u>	<u>2022</u>
Current assets:		
Cash and equivalents:		
Unrestricted	\$ 3,121,287	2,735,799
Restricted - extraclassroom funds	2,547	3,436
Grants and other receivables, net	1,505,392	1,020,493
Prepaid expenses	17,912	104,574
Due from related entity	858,901	1,774
Total current assets	<u>5,506,039</u>	<u>3,866,076</u>
Property and equipment, at cost	36,643,761	19,948,475
Less accumulated depreciation and amortization	<u>(3,225,669)</u>	<u>(3,723,559)</u>
Net property and equipment	<u>33,418,092</u>	<u>16,224,916</u>
Other assets:		
Deposits	-	23,158
Debt service reserve fund	-	1,072,830
Escrow accounts	201,352	154,084
Total other assets	<u>201,352</u>	<u>1,250,072</u>
Total assets	<u>\$ 39,125,483</u>	<u>21,341,064</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	356,032	300,432
Accrued payroll and benefits	1,644,975	1,429,757
Extraclassroom funds	2,547	3,436
Deferred revenue	36,887	155,445
Due to related entity	-	500,000
Current installments on lease liabilities	1,544,359	-
Current installments on long-term debt	-	229,736
Total current liabilities	<u>3,584,800</u>	<u>2,618,806</u>
Long-term liabilities:		
Lease liabilities, excluding current installments	30,803,361	-
Long-term debt, excluding current installments and net of unamortized debt issuance costs	-	9,753,046
Total long-term liabilities	<u>30,803,361</u>	<u>9,753,046</u>
Total liabilities	<u>34,388,161</u>	<u>12,371,852</u>
Net assets:		
Net assets without donor restrictions	4,661,528	8,893,418
Net assets with donor restrictions	75,794	75,794
Total net assets	<u>4,737,322</u>	<u>8,969,212</u>
Total liabilities and net assets	<u>\$ 39,125,483</u>	<u>21,341,064</u>

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
 Statements of Activities
 Years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenue and other support:		
Public school districts:		
Resident student enrollment	\$ 16,761,109	15,089,886
Students with disabilities	1,078,670	603,456
Grants and contracts:		
Federal grants	3,650,983	3,547,300
State and local grants	59,066	167,769
Contributions	690,813	661,577
Other income	60,613	36,776
Shared services	246,322	-
Total revenue and other support	<u>22,547,576</u>	<u>20,106,764</u>
Expenses:		
Program services:		
Regular education	13,192,417	12,113,899
Special education	1,124,639	1,120,413
Other programs	3,396,596	1,261,695
Total program services	17,713,652	14,496,007
Supporting services - management and general	<u>4,195,989</u>	<u>3,845,400</u>
Total operating expenses	<u>21,909,641</u>	<u>18,341,407</u>
Change in net assets	637,935	1,765,357
Net assets at beginning of year	8,969,212	7,203,855
Transfer of assets to BRASS Foundation	(3,938,934)	-
Transfer of escrow account	<u>(930,891)</u>	<u>-</u>
Net assets at end of year	<u>\$ 4,737,322</u>	<u>8,969,212</u>

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Statement of Functional Expenses

Year ended June 30, 2023

with comparative totals for 2022

	Program Services					Supporting Services	Total	
	No. of positions	Regular education	Special education	Other programs	Total	Management and general	2023	2022
	Personnel services costs:							
Instructional personnel	168	\$ 7,157,148	690,200	716,387	8,563,735	127,165	8,690,900	7,543,299
Non-instructional personnel	42	-	-	1,650,020	1,650,020	-	1,650,020	1,555,488
Administrative personnel	38	-	-	-	-	2,103,362	2,103,362	2,009,709
Total salaries and staff	<u>248</u>	7,157,148	690,200	2,366,407	10,213,755	2,230,527	12,444,282	11,108,496
Fringe benefits and payroll taxes		1,176,502	119,069	425,069	1,720,640	435,919	2,156,559	1,915,808
Retirement		526,146	54,737	187,505	768,388	199,446	967,834	777,212
Legal services		-	-	-	-	109,311	109,311	105,039
Accounting and auditing fees		-	-	-	-	217,046	217,046	180,879
Other professional services		243,167	109,602	18,743	371,512	82,708	454,220	395,263
Repairs and maintenance		320,280	15,252	-	335,532	45,753	381,285	350,111
Insurance		198,900	9,472	-	208,372	28,414	236,786	151,912
Utilities		284,588	13,552	-	298,140	40,655	338,795	348,684
Supplies and materials		282,391	-	-	282,391	-	282,391	355,013
Equipment and furnishings		107,623	-	-	107,623	-	107,623	116,406
Professional development		91,409	-	-	91,409	-	91,409	29,451
Marketing and recruitment		-	-	-	-	38,593	38,593	114,720
Technology		242,224	2,455	-	244,679	12,968	257,647	451,834
Student services		85,324	126	219,716	305,166	379	305,545	393,084
Office expense		-	-	-	-	272,886	272,886	68,862
Travel and parking		24,317	-	-	24,317	67,916	92,233	75,859
Other expenses		139,996	56	179,156	319,208	83,132	402,340	279,160
Depreciation and amortization		963,686	45,891	-	1,009,577	137,666	1,147,243	886,037
Interest		1,348,716	64,227	-	1,412,943	192,670	1,605,613	237,577
Total expenses		<u>\$ 13,192,417</u>	<u>1,124,639</u>	<u>3,396,596</u>	<u>17,713,652</u>	<u>4,195,989</u>	<u>21,909,641</u>	<u>18,341,407</u>

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2022

	Program Services					Supporting Services	Total
	No. of positions	Regular education	Special education	Other programs	Total	Management and general	
Personnel services costs:							
Instructional personnel	185	\$ 6,213,894	794,567	534,838	7,543,299	-	7,543,299
Non-instructional personnel	44	1,310,840	-	244,648	1,555,488	-	1,555,488
Administrative personnel	28	-	-	-	-	2,009,709	2,009,709
Total salaries and staff	<u>257</u>	7,524,734	794,567	779,486	9,098,787	2,009,709	11,108,496
Fringe benefits and payroll taxes		1,122,286	117,321	160,003	1,399,610	516,198	1,915,808
Retirement		456,945	42,386	67,290	566,621	210,591	777,212
Legal services		-	-	-	-	105,039	105,039
Accounting and auditing fees		-	-	-	-	180,879	180,879
Other professional services		216,257	83,248	19,411	318,916	76,347	395,263
Repairs and maintenance		294,094	14,004	-	308,098	42,013	350,111
Insurance		122,647	6,119	4,499	133,265	18,647	151,912
Utilities		292,895	13,948	-	306,843	41,841	348,684
Supplies and materials		234,379	-	-	234,379	120,634	355,013
Equipment and furnishings		96,141	-	20,265	116,406	-	116,406
Professional development		29,451	-	-	29,451	-	29,451
Marketing and recruitment		-	-	-	-	114,720	114,720
Technology		436,338	3,874	-	440,212	11,622	451,834
Student services		261,918	-	131,166	393,084	-	393,084
Office expense		35,712	-	3,625	39,337	29,525	68,862
Travel and parking		8,730	-	-	8,730	67,129	75,859
Other expenses		37,535	-	75,950	113,485	165,675	279,160
Depreciation		744,272	35,443	-	779,715	106,322	886,037
Interest		199,565	9,503	-	209,068	28,509	237,577
Total expenses		<u>\$ 12,113,899</u>	<u>1,120,413</u>	<u>1,261,695</u>	<u>14,496,007</u>	<u>3,845,400</u>	<u>18,341,407</u>

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Statements of Cash Flows
Years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities:		
Change in net assets	\$ 637,935	1,765,357
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,147,243	886,037
Amortization of debt issuance costs	19,394	37,604
Loss from write-down of inventory	-	116,465
Changes in:		
Grants and other receivables	(484,899)	521,182
Prepaid expenses	86,662	(17,175)
Inventory	-	2,883
Deposits	3,158	(20,000)
Accounts payable	55,600	(83,102)
Accrued payable and benefits	215,218	589,239
Deferred revenue	(118,558)	(269,555)
Net cash provided by operating activities	<u>1,561,753</u>	<u>3,528,935</u>
Cash flows from investing activities - purchases of property and equipment	<u>(1,340,739)</u>	<u>(5,538,092)</u>
Cash flows from financing activities:		
Increase in lease liabilities	309,010	-
Payments on line of credit	-	(300,000)
Proceeds from related entities	-	500,000
Payments to related entities	(1,357,127)	(1,774)
Net proceeds from construction loan and related items	<u>187,029</u>	<u>4,107,689</u>
Net cash provided by (used in) financing activities	<u>(861,088)</u>	<u>4,305,915</u>
Net change in cash and equivalents	(640,074)	2,296,758
Cash and equivalents at beginning of year	<u>3,962,713</u>	<u>1,665,955</u>
Cash and equivalents at end of year	<u>\$ 3,322,639</u>	<u>3,962,713</u>

(Continued)

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Statements of Cash Flows, Continued

	<u>2023</u>	<u>2022</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ 127,720	199,973
Conversion of construction loan to permanent financing	\$ -	9,000,000
Classifications of cash and equivalents:		
Unrestricted	3,121,287	2,735,799
Debt service reserve fund	-	1,072,830
Escrow accounts	201,352	154,084
	<u>\$ 3,322,639</u>	<u>3,962,713</u>
Cash paid for amounts included in the measurements of lease liabilities - finance lease interest payments	\$ 1,149,490	-
Lease assets obtained in exchange for lease liabilities - finance leases	\$ 32,038,710	-
Transfer of escrow account	\$ 930,891	-
Transfer of assets to BRASS Foundation:		
Property and equipment, cost	15,509,871	-
Accumulated depreciation	(1,645,133)	-
Property and equipment, net	13,864,738	-
Security deposit on purchased property	20,000	-
Long-term debt, net of unamortized debt issuance costs	(9,945,804)	-
Total transfer of assets to BRASS Foundation	<u>\$ 3,938,934</u>	<u>-</u>

See accompanying notes to financial statements.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements

June 30, 2023 and 2022

(1) Organization and Purpose

Buffalo Academy of Science Charter School (BASCS) is a not-for-profit education corporation that operates kindergarten through 12th grades and is dedicated to providing quality education to a diverse body of students in the Buffalo region of New York State. Located in the heart of Buffalo's downtown business/government sector, the School continually provides a rigorous, innovative and enhanced curriculum - highlighting science, technology, engineering and math (STEM) - in order to prepare students for successful futures in the global environment.

BASCS opened Buffalo Academy of Science Charter School II (BASCS II) to assist with providing quality education to a diverse body of students of Greater Buffalo in Western New York. Collectively, the two schools are referred to as Buffalo Academy of Science Charter School (the School).

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Basis of Presentation

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

(c) Estimates

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

(d) Cash and Equivalents

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

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(e) Concentration of Credit Risk

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

(f) Accounts and Grants Receivable

The School uses the allowance method to account for uncollectible receivables. The School maintained an allowance of \$125,000 as of June 30, 2023 and 2022.

(g) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of activities. Capitalization thresholds and estimated useful lives of property and equipment are as follows:

	<u>Cost</u>	<u>Years</u>
Land	All	N/A
Construction in progress	All	N/A
Buildings	\$5,000	40
Improvements	5,000	10 - 20
Furniture, fixtures and equipment	2,000	3 - 5
Vehicles	All	5

Furniture, fixtures and equipment purchased as a bundle greater than \$20,000 will also be capitalized and depreciated using the straight-line method over their estimated useful lives.

(h) Public School District Revenue

The School receives per pupil aid passed through from each student's home public school district. The New York State Department of Education mandates the rate per pupil. The regular education per pupil rate from Buffalo City School District, the district from which the School receives its largest pass through of district revenue, was \$13,416 and \$13,308 for the years ended June 30, 2023 and 2022, respectively.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(i) Revenue Recognition

Under Accounting Standards Update (ASU) No. 2014-09 (Topic 606) - Revenue from Contracts with Customers, revenue is recognized when promised goods or services are transferred to customers in an amount that reflects the consideration to which the School expects to be entitled in exchange for these goods or services. The School utilizes a five-step framework as identified in ASU No. 2014-09. The primary sources of revenue from contracts with customers for the School are as follows:

Tuition and Fees

Tuition and fees revenue from public school districts are recognized over the period that services are provided.

Tuition and fees are generally nonrefundable, billed monthly and payment is typically due within 30 days of invoice. Amounts billed or received in advance are deferred and recognized when earned.

Tuition and fees receivables and timing of revenue recognition are as follows:

	<u>Accounts Receivables</u>	<u>Revenue Recognized</u>
2023	\$ <u>239,132</u>	<u>17,839,779</u>
2022	\$ <u>460,000</u>	<u>15,693,342</u>
2021	\$ <u>600,056</u>	<u>13,084,723</u>

Grants and Contacts

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

(j) Promises to Give

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

(k) Marketing and Recruitment

The School uses marketing to promote recruitment and its program activities. These costs are expensed as incurred and amounted to \$38,593 and \$114,720 for the years ended June 30, 2023 and 2022, respectively.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(l) Income Taxes

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

(m) Subsequent Events

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

(n) Change in Accounting Principle

In 2023, the School adopted ASC 842 Leases. ASC 842 establishes a right-of-use (ROU) model that requires a lessee to record a ROU asset and a lease liability on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The School elected to apply this standard on a modified retrospective transition approach for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. Entities have the option to continue to apply historical accounting under Topic 840, including its disclosure requirements, in comparative periods presented in the year of adoption.

(3) Liquidity

The School has \$4,626,679 of financial assets available within one year of the statements of financial position date to meet cash needs for general expenditures, consisting of \$3,121,287 of cash and equivalents and \$1,505,392 of grants and other receivable. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the 2023 statement of financial position date. As more fully described in note 6, the School has an escrow account with a balance of \$201,352.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Notes to Financial Statements, Continued

(4) Grants and Other Receivables

Grants and other receivables at June 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
School district tuition	\$ 239,132	460,000
U.S. Department of Education	<u>1,266,260</u>	<u>560,493</u>
	<u>\$ 1,505,392</u>	<u>1,020,493</u>

(5) Property and Equipment

Property and equipment at June 30, 2023 and 2022 are as follows:

	<u>2023</u>	<u>2022</u>
Land	\$ 393,118	579,518
Construction in progress	95,775	568,050
Building and improvements	345,253	15,530,848
Furniture, fixtures and equipment	3,685,121	3,265,318
Vehicles	85,784	4,741
Right-of-use assets	<u>32,038,710</u>	<u>-</u>
	36,643,761	19,948,475
Less accumulated depreciation and amortization	<u>(3,225,669)</u>	<u>(3,723,559)</u>
Net property and equipment	<u>\$ 33,418,092</u>	<u>16,224,916</u>

During the year ended June 30, 2023, in connection with the Rochester Academy of Science Charter School, the School transferred all assets related to their building and land to BRASS Foundation, Inc. Subsequently, these assets were leased back to the School under a finance lease arrangement. See note 8 to these financial statements for additional details on the lease arrangement.

(6) Escrow Accounts

As set forth in its charter, the School established an escrow account to be used upon school closure. The balance in the escrow account was \$201,352 and \$76,189 as of June 30, 2023 and 2022, respectively. Additionally, the School established a construction account to hold funds designated for the renovation of a second location. The balance was \$77,895 as of June 30, 2022. The funds in this account were fully expended during the year ended June 30, 2023.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(7) Related Entity Receivables and Payables

The School typically loans resources between related entities for purposes of providing cash flows. These transactions are typically repaid within one year and are non-interest bearing. Amounts due (to) from related entities as of June 30, 2023 and 2022, are as follows:

<u>Entity</u>	<u>2023</u>	<u>2022</u>
Rochester Academy of Science Charter School	\$ <u>159,919</u>	<u>1,774</u>
Buffalo Rochester Academy of Science Schools Foundation	\$ <u>698,982</u>	<u>(500,000)</u>

(8) Right-of-Use Assets - Lease Liabilities

The School leases buildings and land under financing lease arrangements. The School has elected the practical expedient not to separate lease and nonlease components. The leases provide for monthly payments ranging from \$30,625 to \$83,733 through September 30, 2070. The lease assets and liabilities were calculated using the risk-free discount rate at lease inception of 6%. Additional information about the School's leases are as follows:

Finance lease:

Interest expense:

Program services	\$ 1,283,479
Management and general	<u>175,020</u>
	<u>1,458,499</u>

Amortization expense:

Program services	443,795
Management and general	<u>60,518</u>
	<u>504,313</u>

Total lease expense	\$ <u>1,962,812</u>
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Weighted averages:

Remaining lease term	47.25 years
Discount rate	6.00%

Lease liabilities:

Finance leases:

Current installments	\$ 1,544,359
Noncurrent installments	<u>30,803,361</u>

Total lease liabilities	\$ <u>32,347,720</u>
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BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Notes to Financial Statements, Continued

(8) Right-of-Use Assets - Lease Liabilities, Continued

The aggregate maturity of lease payments under ASC 842 for the five years following June 30, 2023 and thereafter is as follows:

2024		\$	1,544,359
2025			1,575,245
2026			1,606,749
2027			1,638,885
2028			1,671,663
Thereafter			<u>111,552,854</u>
			119,589,755
Less unamortized discount			<u>(87,242,035)</u>
Total lease liabilities		\$	<u>32,347,720</u>

The finance lease arrangement between the School and BRASS Foundation requires payments over the lease term that escalate from \$30,625 per month in 2023 to \$83,733 in 2070. The lower monthly payments at the beginning of the lease have resulted in the lease accruing interest in excess of the monthly payment. Accordingly, unpaid accrued interest in the amount of \$309,010 has been added to the lease liability at June 30, 2023.

(9) Long-Term Debt

Long-term debt as of June 30, 2022 is as follows:

Mortgage payable to PNC Bank, due in monthly installments of \$51,570 including interest at 4.8%, through February 2026. The loan is secured by the related property and building. This loan and the related assets were transferred to BRASS Foundation during the year ended June 30, 2023. Accordingly there is no amount due by the School as of June 30, 2023.

\$ 8,953,104

Loan payable with Charter School Development Corporation, due in monthly installments beginning six months from the date of the loan (September 2021) of \$9,794, including interest at 6.25%, due February 2026. The loan is collateralized by certain real property and all per pupil funding. This loan and the related assets were transferred to BRASS Foundation during the year ended June 30, 2023. Accordingly there is no amount due by the School as of June 30, 2023.

1,314,129

10,267,233

Less current installments

(229,736)

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Notes to Financial Statements, Continued

(9) Long-Term Debt, Continued

Long-term debt, excluding current installments	\$ 10,037,497
Less unamortized debt issuance costs	<u>(284,451)</u>
Long-term debt, excluding current installments and unamortized debt issuance costs	\$ <u>9,753,046</u>

(10) Net Assets With Donor Restrictions

Net assets with donor restrictions at June 30, 2023 and 2022 are summarized as follows:

STEM program	\$ 51,294
Strategic data training	<u>24,500</u>
	\$ <u>75,794</u>

(11) Pension Expense

The School participates in the New York State Teachers' Retirement System (the System), a cost-sharing, multiple-employer, defined benefit pension plan administered by the New York State Teacher's Retirement Board. The System provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York.

Plan members who joined the System before July 27, 1976 are not required to make contributions. Those joining after that date and before January 1, 2010, who have less than ten years of service or membership are required to contribute 3% of their annual salary. 3.5% of their annual salary for their entire working career. Those joining on or after April 1, 2012 are required to contribute 3% and 6%, dependent upon their salary for their entire working career.

Employers are required to contribute at an actuarially determined rate. Rates applicable to the fiscal years ended June 30, 2023 and 2022 were 10.29% and 9.80%, respectively. The total retirement contribution expense amounted to \$967,834 and \$777,212 for the years ended June 30, 2023 and 2022, respectively.

(12) Concentration of Credit Risk

The School receives a substantial portion of its funding from school districts where students reside. One school district comprised approximately 68% and 69% of total revenue and support for the years ended June 30, 2023 and 2022, respectively.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Notes to Financial Statements, Continued

(13) Contingency

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

The School is involved in various litigation arising in the normal course of business. Management believes that any financial responsibility that may be incurred in settlement of such litigation would not be material to the School's financial position.

(14) Functional Expenses

The School is dedicated to providing quality education to a diverse body of students in the Buffalo region of New York State. The financial statements report certain categories of expenses that are attributed to both program and supporting functions. Therefore, allocation on a reasonable basis that is consistently applied is required. The expenses that are allocated include utilities, repairs and maintenance, insurance and depreciation. Other expenses such as salaries and wages, benefits, payroll taxes, other purchased services, student services, supplies, office expenses and other expenses, which are allocated on the basis of estimates of time and effort for each category.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Combining Schedule of Financial Position
June 30, 2023

<u>Assets</u>	<u>BASCS</u>	<u>BASCS II</u>	<u>Eliminations</u>	<u>Total</u>
Current assets:				
Cash and equivalents:				
Unrestricted	\$ 513,764	2,607,523	-	3,121,287
Restricted - extraclassroom funds	2,547	-	-	2,547
Grants and other receivables	1,113,458	391,934	-	1,505,392
Prepaid expenses	17,912	-	-	17,912
Due from related entity	2,471,260	-	(1,612,359)	858,901
Total current assets	<u>4,118,941</u>	<u>2,999,457</u>	<u>(1,612,359)</u>	<u>5,506,039</u>
Property and equipment, at cost	27,623,981	9,019,780	-	36,643,761
Less accumulated depreciation and amortization	<u>(2,875,580)</u>	<u>(350,089)</u>	<u>-</u>	<u>(3,225,669)</u>
Net property and equipment	<u>24,748,401</u>	<u>8,669,691</u>	<u>-</u>	<u>33,418,092</u>
Other asset - escrow account	<u>201,352</u>	<u>-</u>	<u>-</u>	<u>201,352</u>
Total assets	<u>\$ 29,068,694</u>	<u>11,669,148</u>	<u>(1,612,359)</u>	<u>39,125,483</u>
<u>Liabilities and Net Assets</u>				
Current liabilities:				
Accounts payable	288,839	67,193	-	356,032
Accrued payroll and benefits	1,008,778	636,197	-	1,644,975
Extraclassroom funds	2,547	-	-	2,547
Due to related entity	-	1,612,359	(1,612,359)	-
Deferred revenue	<u>21,229</u>	<u>15,658</u>	<u>-</u>	<u>36,887</u>
Total current liabilities	1,321,393	2,331,407	(1,612,359)	2,040,441
Long-term liabilities - lease liabilities	<u>23,925,371</u>	<u>8,422,349</u>	<u>-</u>	<u>32,347,720</u>
Total liabilities	<u>25,246,764</u>	<u>10,753,756</u>	<u>(1,612,359)</u>	<u>34,388,161</u>
Net assets:				
Without donor restrictions	3,746,136	915,392	-	4,661,528
With donor restrictions	<u>75,794</u>	<u>-</u>	<u>-</u>	<u>75,794</u>
Total net assets	<u>3,821,930</u>	<u>915,392</u>	<u>-</u>	<u>4,737,322</u>
Total liabilities and net assets	<u>\$ 29,068,694</u>	<u>11,669,148</u>	<u>(1,612,359)</u>	<u>39,125,483</u>

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Combining Schedule of Activities
Year ended June 30, 2023

	<u>BASCS</u>	<u>BASCS II</u>	<u>Eliminations</u>	<u>Total</u>
Revenue and other support:				
Public school districts:				
Resident student enrollment	\$ 11,900,349	4,860,760	-	16,761,109
Students with disabilities	808,806	269,864	-	1,078,670
Grants and contracts:				
Federal grants	2,832,590	818,393	-	3,650,983
State and local grants	59,066	-	-	59,066
Contributions	690,466	347	-	690,813
Other income	44,745	15,868	-	60,613
Shared services	606,322	-	(360,000)	246,322
Total revenue and other support	<u>16,942,344</u>	<u>5,965,232</u>	<u>(360,000)</u>	<u>22,547,576</u>
Expenses:				
Program services:				
Regular education	9,811,162	3,381,255	-	13,192,417
Special education	809,099	315,540	-	1,124,639
Other programs	2,949,448	447,148	-	3,396,596
Total program services	13,569,709	4,143,943	-	17,713,652
Supporting services - management and general	<u>3,379,071</u>	<u>1,176,918</u>	<u>(360,000)</u>	<u>4,195,989</u>
Total operating expenses	<u>16,948,780</u>	<u>5,320,861</u>	<u>(360,000)</u>	<u>21,909,641</u>
Change in net assets	(6,436)	644,371	-	637,935
Net assets at beginning of year	8,698,191	271,021	-	8,969,212
Transfer of assets to BRASS Foundation	(3,938,934)	-	-	(3,938,934)
Transfer of escrow account	<u>(930,891)</u>	<u>-</u>	<u>-</u>	<u>(930,891)</u>
Net assets at end of year	<u>\$ 3,821,930</u>	<u>915,392</u>	<u>-</u>	<u>4,737,322</u>

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Education:				
Passed-through NYS Department of Education:				
Title I Grants to Local Educational Agencies	84.010	0021-23-4256	\$ 544,378	-
Title I Grants to Local Educational Agencies	84.010	0021-23-5635	<u>203,352</u>	<u>-</u>
Total Title I Grants to Local Educational Agencies			<u>747,730</u>	<u>-</u>
English Language Acquisition State Grants	84.365	0293-22-4256	2,884	-
English Language Acquisition State Grants	84.365	0293-23-4256	<u>16,305</u>	<u>-</u>
Total English Language Acquisition State Grants			<u>19,189</u>	<u>-</u>
Supporting Effective Instruction State Grants	84.367	0147-23-4256	85,731	-
Supporting Effective Instruction State Grants	84.367	0147-23-5635	<u>13,438</u>	<u>-</u>
Total Supporting Effective Instruction State Grants			<u>99,169</u>	<u>-</u>
Student Support and Academic Enrichment Program	84.424	0204-23-4256	29,347	-
Student Support and Academic Enrichment Program	84.424	0204-23-5635	<u>10,000</u>	<u>-</u>
Total Student Support and Academic Enrichment			<u>39,347</u>	<u>-</u>
COVID-19 Education Stabilization Fund:				
Elementary and Secondary School Emergency (ESSER) Relief Fund	84.425D	5891-21-4256	517,708	-
Elementary and Secondary School Emergency (ESSER) Relief Fund	84.425D	5891-21-5635	<u>117,563</u>	<u>-</u>
Total Elementary and Secondary School Emergency (ESSER) Relief Fund			<u>635,271</u>	<u>-</u>
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP-ESSER)	84.425U	5880-21-4256	1,636,237	-
American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP-ESSER)	84.425U	5880-21-5635	<u>474,040</u>	<u>-</u>
Total American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (ARP-ESSER)			<u>2,110,277</u>	<u>-</u>
Total COVID-19 Education Stabilization Fund			<u>2,745,548</u>	<u>-</u>
Total Passed-through NYS Department of Education			<u>3,650,983</u>	<u>-</u>
Total U.S. Department of Education			<u>3,650,983</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 3,650,983</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Schedule of Expenditures of Federal Awards

June 30, 2023

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs administered by the Buffalo Academy of Science Charter School (the School). Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the schedule of expenditures of federal awards.

(2) Basis of Accounting

The information is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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).

(3) Indirect Costs

The School has not elected to use the 10% de minimis indirect cost rate as allowed under 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
Buffalo Academy of Science Charter School
Buffalo, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Buffalo Academy of Science Charter School (a nonprofit organization) (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

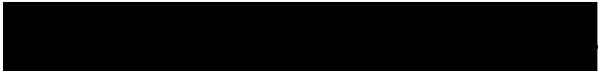
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Williamsville, New York
October 30, 2023

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

The Board of Trustees
Buffalo Academy of Science Charter School
Buffalo, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Buffalo Academy of Science Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the School's major federal program for the year ended June 30, 2023. The School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



Williamsville, New York
October 30, 2023

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

Part I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- | | | | | |
|--|-----|-----|-----|---------------|
| 1. Material weakness(es) identified? | ___ | Yes | _X_ | No |
| 2. Significant deficiency(ies) identified? | ___ | Yes | _X_ | None reported |
| 3. Noncompliance material to financial statements noted? | ___ | Yes | _X_ | No |

Federal Awards:

Internal control over major programs:

- | | | | | |
|--|-----|-----|-----|---------------|
| 4. Material weakness(es) identified? | ___ | Yes | _X_ | No |
| 5. Significant deficiency(ies) identified? | ___ | Yes | _X_ | None reported |

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

- | | | | | |
|--|-----|-----|-----|----|
| 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) (Uniform Guidance): | ___ | Yes | _X_ | No |
| 7. The School's major program audited was: | | | | |

Name of Federal Program

Assistance Listing Number

COVID-19 Education Stabilization Fund:

- | | | | | |
|--|-----|-----|-----|-----------|
| Elementary and Secondary School Emergency Relief Fund (ESSER) | | | | 84.425D |
| American Rescue Plan - Emergency and Secondary Emergency Relief Fund (ARP-ESSER) | | | | 84.425U |
| 8. Dollar threshold used to distinguish between Type A and Type B programs. | | | | \$750,000 |
| 9. Auditee qualified as low-risk auditee? | ___ | Yes | _X_ | No |

Part II - FINANCIAL STATEMENT FINDINGS SECTION

No reportable findings.

Part III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No reportable findings or questioned costs.

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL

Status of Prior Audit Findings

Year ended June 30, 2023

There were no audit findings in the prior year financial statements (June 30, 2022).



KeyBank
P.O. Box 93885
Cleveland, OH 44101-5885

Business Banking Statement
June 30, 2023
page 1 of 2



31 T 928 0000 R EM AO
BUFFALO ACADEMY OF SCIENCE CHARTER
SCHOOL
335 DOAT STREET
BUFFALO NY 14211-2149

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BUFFALO ACADEMY OF SCIENCE CHARTER
SCHOOL

Beginning balance 5-31-23	\$201,020.91
Interest paid	+330.71
Ending balance 6-30-23	\$201,351.62

Interest earned

Annual percentage yield (APY) earned	2.02%
Number of days this statement period	30
Interest paid 6-30-23	\$330.71
Interest earned this statement period	\$330.70
Interest paid year-to-date	\$1,344.73

REPORT TO THE TRUSTEES

October 30, 2023

The Board of Trustees
Buffalo Academy of Science Charter School

Dear Trustees:

We have audited the financial statements of Buffalo Academy of Science Charter School (the School) for the year ended June 30, 2023, and have issued our report thereon dated October 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in note 2 to the financial statements. During the year ended June 30, 2023, the School adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-02 “Leases” Topic 842. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

For the year ended June 30, 2023, we evaluated the key factors and assumptions used by management in determining that accounting estimates were reasonable in relation to the financial statements taken as a whole.

Sensitive Disclosures

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit. Management and accounting personnel were very helpful in assisting us during our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Disagreements with Management

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

Management Representations

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

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Information in Documents Containing Audited Financial Statements

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

* * * * *

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

Very truly yours,

EFPR Group, CPAs, PLLC

EFPR GROUP, CPAs, PLLC

1. Management Letter is attached here
2. The Federal Single Audit is included in the audited financial statements (entry 4)
3. No Agreed-Upon Procedure Report was required for our school in 2022-23
4. Evidence of Escrow Account is attached here (Includes both BuffSci1 and BuffSci2)
5. No Corrective Action Plan is required, because there were no Audit findings

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Mustafa Gokcek

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

Buffalo Academy of Science Charter School _____

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

Secretary

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

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

- 3. Are you related, by blood or marriage, to any person employed by the school?**

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.
No

- 4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?**

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

No.

- 5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?**

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

No.

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

Yes **No**

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

Organization: Buffalo Rochester Academy of Science Schools.

Position: Board member.

Salary: \$0.

Start Date: 11/23/2021

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

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

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
Buffalo Rochester Academy of Science Schools	Friends org <i>Please write "None" if applicable.</i>	\$1,000,000.00	Mustafa Gokcek – volunteer member of the Board at BRASS <i>Do not leave this space blank.</i>	Abstained from discussion and vote on matters related with BRASS



Signature

07/28/2023

Date

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

Business Telephone: _____ 716-286-8195

Business Address: _____ Niagara University, NY _____

E-mail Address: _____ gokcek@yahoo.com _____

Home Telephone: **716-622-7571** _____

Home Address: _5786 Mill Stone ct. E. Amherst, NY 14051

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name:

Karen Wallace

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

Buffalo Academy of Science Charter School

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

Secretary

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

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

**3. Are you related, by blood or marriage, to any person employed by the school?
X No**

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? X NO

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? X NO

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

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

___ Yes No

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

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

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

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

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



7/29/23
Signature

Date

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

Business Telephone:

Business Address: _

Home Telephone: _____

Home Address: _____

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name:

____ David J. Banks

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

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

Board member

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

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

No

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.
no

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

___ Yes ___ x ___ No

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

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

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

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

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

David J. Banks _____ July 27, 2023

Signature _____ Date

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

Business Telephone:

Business Address: none

E-mail Address:

Home Telephone:

Home Address:

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees
Member

Name:

Ismet Mamnoon

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

Buffalo Academy of Science Charter School

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

President of the Board of Trustees

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

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

No

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?
 If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?
 If Yes, please describe the nature of your relationship and how this person could benefit from your participation.

No

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

___ Yes **X** No

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

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

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

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

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

Signature

Date

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

As above

last revised 06/8/2020

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
190 Franklin Street, Buffalo, NY 14202
SPECIAL Virtual Meeting via ZOOM
July 7, 2022
5:00 PM

Attending Members:

Dr. David Banks, Mrs. Betty Jean Grant, Mrs. LaShunda Leslie-Smith and Ms. Ismet Mamnoon

Excused Members:

Dr. Selcuk Acar, Mr. Bernard Freedman, Dr. Mustafa Gokcek, and Mrs. Karen Wallace

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, and Mr. Murat Kucukdugenci

A quorum being present, Ms. Mamnoon called the meeting to order at 5:09PM.

TRANSFER OF PROPERTIES

❖ **Resolution to consolidate properties under one organization**

- RocSci is a new entity so lenders unwilling to provide funding with no financial history ⇒ no security to insure funding so they did not offer loan
- Because BuffSci is a separate entity from RocSci (different FEINs), BuffSci was not able to support RocSci in order to secure the loan
- Charter School Growth Fund (CSGF) recommended a model which is used for charter schools in NYC ⇒ establish a "Friends of..." non-profit organization with the purpose of supporting schools
- "Friends of..." 501(c)(3) organization - Brass (Buffalo-Rochester Academy of Science Schools) - was created and CSGF reverted funds to this organization to support both schools
- NYC lawyer, Cliff Schneider, who is well-experienced in working with charters to create their "Friends of" organizations has worked with BuffSci/RocSci to create Brass
- Brass will hold the properties and mortgages; the schools will pay the rent to Brass
- If at the end of the year there are excess funds, Brass will donate the funds back to the schools

- Brass is prohibited from conducting any other activities beyond supporting BuffSci and RocSci
- Resolution details:
 - Transference of the loan mortgages from lender Unitranche Capital Fund 2, LLC (for \$9M) from the individual school locations for BuffSci to Brass
 - Transference of additional loan from lender Charter Schools Development Corporation (for \$1.34M) from the individual school to Brass
 - All real estate liability issues are transferred to Brass on behalf of BuffSci and RocSci
 - BuffSci and RocSci will enter into lease agreements with Brass respectively
 - Transaction must be presented to the NY Attorney General (NYAG) for final approval of the asset transfer because both schools are non-profit organizations
 - Brass will be the purchaser of the properties for RocSci as they have not been secured at the time of this resolution
- Resolution will be reviewed and approved by the NYAG, Board of Regents and SUNY

M.07.07.2022.1 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the resolution to transfer properties, mortgages and liability to Brass Foundation, Incorporated for the purpose of supporting BuffSci and RocSci, as presented. Motion carried unanimously.

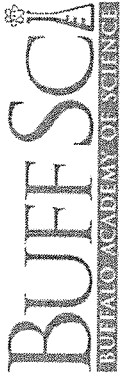
ADJOURNMENT

M.07.07.2022.2 There being no further business of the Board, Dr. Banks moved, seconded by Ms. Mamnoon, to adjourn the meeting at 5:37 PM. Motion carried unanimously.

Minutes transcribed by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
190 Franklin Street, Buffa, NY 14202
Virtual Meeting Via Zoom
July 27, 2022

Attending Members: Mrs. Ismet Mamnoon, Mrs. Karen Wallace, Dr. David Banks,
LaShunda Leslie-Smith, Dr. Mustafa Gokcek, Betty Jean Grant

Excused Members: Dr. Selcuk Acar

Staff Members: Dr. Joseph B. Polat, Staci Cameron, Hakan Aktar,
Ginger Ragland, Murat Kucukdugenci

Guests: Mrs. Sabriyah Tate, Valerie Wigmore, Chandra Bernhardt,
Lisa Kirisits, Karen Burhans, Maria Bondaruk, Nailija Boulden,

A quorum being present, Mrs. Mamnoon called the meeting to order at 6:15pm

Summer school presentation:

- Miss. Maria Ruiz joined the Board meeting to present summer school programs.
- Ms. Ruiz is with BuffSci for seven years and running elementary school summer programs for the last three years as the summer school coordinator.
- Summer school curriculum developed based on skill sets missed during the 2-year pandemic. At 89 Clare location, 114 students registered and attended with a 79% attendance rate.
- Newly enrolled students attending the Bridge Program to become acclimated to the school's environment. They also learned basic skills to successfully start schooling at BuffSci.

Executive Directors Report:

- a. BuffSci completed the Employee Retention Credit with a consulting firm and applied to receive a \$6,590,105 retention credit.
- b. Additional sign-on bonus plan for all staff presented by Dr. Polat. Dr. Gokcek recommended increasing the bonus for staff making less than 40K to \$3,000. Comments made that this would show our faith and trust in our employees.



Motion.07.27.2022.1 Mrs. Mamnoon moved to approve the bonus plan with the recommended increase by Dr. Gokcek, second by Dr. Banks. Motion approved unanimously.

- c. Executive Director self evaluation and proposed contract was shared with Board members. Ms. Mamnoon recommended that the evaluation be reviewed at the next governance committee meeting.
- d. Current Executive Order extensions enable virtual meetings and based on the upcoming extensions of the Executive Order, the medium of the next board meeting would be determined.

Finance Committee Report

- a. New Curriculum (GEODES reading program) needs to be purchased to assist students develop reading skills using background knowledge from ELA, Math, Science, and Social Studies. Purchase price is \$67,000, requesting approval; since the GEODES is a sole provider for its curriculum, we are unable and not required to provide three quotes. After discussion, it was approved by vote to make the purchases. Implementation will commence with 1st and 2nd grades.

Motion.07.27.2022.2 Mrs. Mamnoon moved, seconded by Dr. Banks to purchase new reading curriculum GEODES. Motion approved unanimously.

- b. New chrome books to be purchased by the Federal Emergency Connectivity Fund (ECP); BuffSci is not paying out of pocket. Three quotes received and the quote received from Softchoice recommended by the IT department for approval.

Motion.07.27.2022.3 After discussion, Mrs. Mamnoon moved to approve Chrome book purchases with ECF from Softchoice, seconded by Mrs. Grant. Motion passed unanimously.

- c. Quotes for Furniture Purchase for BuffSci HS Cafeteria Tables presented by Mr. Aktar. Mr. Hakan Aktar recommended purchasing from Pro Academy as the lowest bidder and with the shortest estimated delivery time.

Motion.07.27.2022.4 Mrs. Mamnoon moved to approve purchase furniture w/o cafeteria tables from Pro Academy, seconded by Mrs. Grant. Motion passed unanimously.

- d. Shirt Inventory update by Lisa Kirisits; the inventory count done prior to expected auditor visit. Mrs. Kirisits suggested that the current balance be written off as expense based on the decisions to give shirts free to students. Mr. Hakan discussed with the auditors this change and they agreed, Mrs. Mamnoon suggested all remaining inventory be written off the balance sheet to \$zero at the end of the SY.

Financial Reports

- Mrs. Kirisits stated the school year financial reports are still in process for June 2022. Full report will be reviewed at the upcoming meeting.

Health Insurance Options and cost to Buffsci

- Chandra Bernhardt, a USI representative, presented the pricing comparison between Univera plans and Highmark plans for medical coverage.
- Chandra Bernhardt gave an overview of the cost savings and medical coverage benefits supplied via the excel grid presented. Highmark cost was more favorable for BuffSci. Univera coverage ends 9/30/2022, Hallmark begins 9/1/2022 if approved. BuffSci's total premium for staff will be reduced by \$100k. Mrs. Mamnoon inquired how soon the decision is needed; Mrs. Bernhardt replied; we need a decision by July 31st, premium has to be submitted within 30 days of the effective date of 9/1/2022. Dr. Polat recommended dropping the National Network which is only used by 2% of all staff.

Motion.07.27.2022.5 Mrs. Mamnoon moved to select Highmark medical coverage plans for the 2022-23 school year, seconded by Mrs. Leslie-Smith. Motion approved unanimously.

Board Membership

- Mrs. Grant stated she will continue board membership for 1 more year term; **Motion,07.27.2022.6** Mrs. Mamnoon moved to approve Mrs. Grant's membership extension for one term, seconded by Dr. Gokcek. Motion approved unanimously.
- Mrs. Tate recommended to be voted for membership; Mrs. Tate is from the Doat/Poplar neighborhood and would be serving as a community representative. Mrs. Tate stated she would love to join the school board. Ms. Ginger to follow up to provide all required documentation for completion/submission.



Motion.07.27,2022.7 Dr. Gokcek moved to approve Ms. Tate's Board membership, seconded by Mrs. Mamnoon. Motion approved unanimously.

Operation Updates by Mr. Murat Kucukdugenci

- a. Additional detention pond needed for the 335 Doat facility. This is required to obtain the permanent Certificate of Occupancy for the building. The School reachout to 15 different construction firms and received only two responses. Picone provided the lowest quote with \$95,000k, with payment of 6 installments, starting July 2022. Picone construction's proposal is recommended for approval.

Motion.07.27,2022.8 Mrs. Mamnoon moved to approve the selection of Picone Construction for the retention pond project, seconded by Dr. Banks. Motion approved unanimously.

- b. 190 Franklin St additional classroom space construction updates:
 - Completion time frame has been delayed since the asbestos material found in the ceiling of the boys' locker room on July 15th. They have cleaned and tested the work area. Work resumed today. New completion date unknown.
- c. A snow plowing truck is needed. The operations department will pursue quotes for purchase of the truck, and snow plowing equipment.

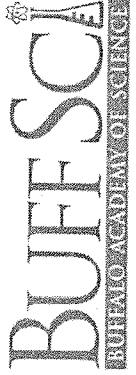
Adjournment

Motion.07.27.2022.9 There being no further business of the Board, Mrs. Mamnoon moved, Dr. Gokcek 2nd to adjourn the meeting at 7:45pm. Motion was approved unanimously.

Minutes transcribed by Ms. Ginger Ragland

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
190 Franklin Street, Buffalo, NY 14202
Virtual Meeting Via Zoom
August 31, 2022

Attending Members: Mrs. Betty Jean Grant, Dr. Mustafa Gokcek, Mrs. Karen Wallace, Mrs. LaShunda Leslie-Smith

Excused: Dr. David Banks, Mrs. Ismet Mamnoon
Guests: Hakan Aktar, Karen Burhans, Graham VanderZanden, Murat Kucukdugenci, Ginger Ragland, Dr. Joseph Polat

A quorum being present, Mrs. Leslie-Smith called meeting to order at 5:06pm

A. Executive Director's Report

- a. The start of the new school year was a success, all facilities were ready, hiring was complete and all staff and students were equipped with necessary items.
- b. Dr. Polat presented the result of the TNTP teacher survey, "trends over the last 3 years". Multiple charter and public schools in Buffalo participate in the survey. Survey completed by external organization called TNTP. Trend shows overall decline in all domains throughout the last three years across all schools. Dr. Polat stated that the admin team will prioritize addressing the items highlighted in the survey during the 2022-2033. Mrs. Leslie-Smith suggested conducting our own survey for our teachers, selecting a few categories to compare with the TNTP survey.
- c. Title Grants Updates; all title grants applications are completed and submitted
- d. Emergency Conditional Clearance Policy presented by Dr. Polat. This policy was reviewed by the Governance Committee during their last meeting, and updated with a few recommendations. Emergency conditional appointments may be granted only when there is an emergency vacancy, the Board will be informed of the use of the policy, and individuals hired under this policy will be accompanied by properly fingerprinted staff while interacting with the students.

Motion.09.07.2022.1. Motion made by Mrs. Leslie-Smith to approve the Emergency Conditional Clearance Policy as presented, motion carried unanimously

- e. The resolution to submit a non-material revision for the shared services MOU between BuffSci and RocSci is presented by Dr. Polat. Shared services MOU is reviewed by the SUNY and SED. A non-material revision submission requested by the Charter School Office.

M.09.07.2022.2 Motion made by Dr. Gokcek to accept resolution as presented and approve the submission of the non-material revision to SED Charter School Office, seconded by Mrs. Wallace, motion carried unanimously.

- f. Updated NYSED/NYSDOH Covid FAQ for K-12 Schools presented by Dr. Polat. Most of the Covid restrictions were relieved. BuffSci will follow the guidance but continue to be cautious to prevent any virus spread within the school.

B. Finance

- a. July financial reports for BuffSci, BuffSci2 and combined presented by Karen B. Financial reports reviewed by the finance committee prior to the Board meeting.

M.09.07.2022.3 motion made by Dr. Gokcek to approve the financial reports as presented, seconded by Mrs. Betty Jean Grant, motion carried unanimously.

- b. Purchases; School uniform quotes for Poplar and Franklin buildings presented. Finance office reachout to three vendors but was only able to receive one quote from Notable Corporation. The other two vendors were unable to provide a quote because of the supply chain issues. Dr. Gokcek asked if the approval of a purchase with a single quote could be a concern with auditors; Karen responded that if we show good faith efforts and maintain in writing that the other vendors were unable to provide needed product, this would not be a concern.

M.09.07.2022.4 motion made by Mrs. Leslie-Smith to approve the school uniform purchase from Notable Corporation as presented, seconded by Mrs. Grant. Motion carried unanimously.

C. Operations Update

- a. Mr. Murat stated that the Certificate of Occupancy for the additional classrooms at the 190 Franklin facility, received on 9/6/2022
- b. Mr. Murat gave the updates on loan processes; we are still waiting for the AG approval, otherwise everything is all set.

Adjournment

M.09.07.2022.5 There was no further business of the Board, Dr. Gokcek moved to adjourn the meeting at 6:20pm, seconded by Mrs. Wallace, Motion carried unanimously.

Transcribed Ms. Ginger Ragland

Respectfully submitted

Dr. Mustafa Gokcek
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
September 28, 2022
5:00 PM

Attending Members:

Dr. David Banks, Mrs. Betty Jean Grant, Dr. Mustafa Gokcek,
Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs.
Karen Wallace

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat
Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar,
and Mrs. Staci Cameron

Guests:

Ms. Karen Burhans

A quorum being present, Ms. Mamnoon called the meeting to order at 5:11PM.

EXECUTIVE DIRECTOR'S REPORT

❖ **Merger and EdCorp Name Discussion**

- Submission for material revision to State Education Department (SED) is December 15th
 - Pros/Cons with SUNY Positive aspects of merger: SUNY is less political; more flexibility with permitting changes; simpler process for renewals Challenges: SUNY is stricter with focus on data that yield positive results for students; more rigorous reporting requirements
 - Pros/Cons with SED BuffSci has great working relationship with SED representatives Challenges: SED has a detailed, prolonged process for making changes and all need approval before they can be implemented
 - Pros/Cons for Merger SED is not amenable to a merger; finances of all EdCorps need to be kept separate – management, filings, reporting – if not merged under one banner; 2-year shared services agreement means less restrictions for funds and staffing under 1 EdCorp; organizationally, merging is the best option
- ❖ **Open Meeting Law**

- By-laws updated to state that quorum must be met in person and other voting members joining the meeting virtually must do so from a public space

FINANCE REPORT given by VanderZanden, Aktar, Burhans

❖ **New bank account**

- BuffSci's Key Bank account had been compromised over the summer months, so it needed to be closed and a new account opened
 - Transition of all vendor accounts in process
 - Transitioning away from the use of physical checks, which make the accounts more vulnerable, to more secure electronic billing and payments

❖ **Hertz Furniture Quoted Price Conflict**

- Hertz gave finance dept a quote for \$20,707, which was approved and signed by the Director of Finance (Aktar)
- Hertz notified finance dept that they had a system glitch, so the invoice they'd sent originally was \$13K lower than the actual cost; 2nd invoice was sent
- Payment was made for the original invoice amount
- Hertz lawyer contacted BoT to recoup balance of \$13K for the 2nd invoice
- BoT agreed to pay an additional \$2500 for the difference in the original quotes that were given; lawyer to follow up on issue

❖ **Audit Updates**

- All requested documents have been uploaded to the auditors
- Late invoices have been sent in
- No expectation of any problems with the audit
- Audit due November 1st; expectation to review draft in October meeting, just prior to submission

❖ **Financials**

- No updated financials for August due to technical issues ☐ there was a glitch in the Blackbaud system

OPERATIONS UPDATE

- ❖ New member of the Operations team has started: Nick Vargas is the Facilities Manager ☐ recommended that the school purchase a snow plowing truck to be used in-house by all buildings for snow removal in winter because for-hire plowing services quickly become unreliable in-season due to the volume of jobs they are hired to maintain
 - West Herr Ford is the vendor
 - Vehicles are all Ford F250 trucks with similar specifications; plow attachment is separate purchase and must be installed on vehicle after purchase

- Four trucks presented for review and discussion:
 - Pre-owned 2021 Ford F-250SD XLT (\$53,918)
 - New 2022 Ford F-250SD Lariat (\$70,545)
 - New 2022 Ford F-250SD Lariat (\$75,970)
 - Pre-owned 2021 Ford F-250SD Lariat (\$76,917)
- Recommendation per the facilities Manager is for the pre-owned 2021 Ford F-250SD XLT

**BoT members want to be sure that costs of maintenance, insurance, repairs, etc. are being considered in the discussion of purchasing an additional vehicle rather than obtaining services through a for-hire company.

M.09.28.2022.1 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the purchase, up to \$60K, of a snowplow truck from West Herr Ford, as presented. Motion carried unanimously.

**BoT members recommend a review of the school's current vehicle policy and update accordingly, if necessary, to include a snow plowing vehicle.

LOAN CLOSING

- ❖ Forms have been signed; closing scheduled for tomorrow (Thursday, September 29th)
- ❖ Funds are expected to be received on Friday, September 30th
- ❖ Resolution for the transference of ownership of the Buffalo Facilities to Brass Foundation Incorporated

M.09.28.2022.2 Ms. Mamnoon moved, seconded by Mrs. Leslie-Smith, to approve all terms of the resolution to transfer all Buffalo Facilities to the Brass Foundation Incorporated, as presented. Motion carried by majority vote, and 1 abstention.

Banks - Yes	Gokcek - Abstain	Grant - Yes
Leslie-Smith - Yes	Mamnoon - Yes	Wallace - Yes

MINUTES of the Regular Meetings of the Board of Trustees from July 27, 2022 and August 31, 2022 were presented for review. Few corrections and formatting changes were recommended.

M.09.28.2022.3 Dr. Gokcek moved, seconded by Mrs. Grant, to approve the minutes of the July 27th and August 31st Regular Meetings of the BoT, as corrected. Motion passed unanimously.

ADJOURNMENT

M.09.28.2022.4 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Mrs. Leslie-Smith, to adjourn the meeting at 6:24 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes

335 Doat Street, Buffalo, NY 14211

November 2, 2022

5:00 PM

Attending Members: Dr. David Banks, Dr. Mustafa Gokcek, Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members: Mrs. Betty Jean Grant

Staff Members: Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr. Graham VanderZanden, and Mrs. Staci Cameron

Guests: Mr. David Urban, EFPR Group
Mr. Brian Sawma, EFPR Group

A quorum being present, Ms. Mamnoon called the meeting to order at 5:04PM.

MINUTES of the Regular Meetings of the Board of Trustees from September 28, 2022 were presented for review.

M.11.02.2022.1 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the minutes of the September 28th Regular Meeting of the BoT, as corrected. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Staffing**
 - Fully staffed with the exception of 2-3 vacancies in support positions
- ❖ **School Events**
 - Return of the Middle School Lock-In
 - 350 parents attend Parent Teacher Conferences
 - Doat St. Community Day - open to all community members to partake in activities at the school
- ❖ **State Testing Data** has just been released. Presented for BoT to see performance of BuffSci students in Grades 3-8 for ELA and Math. BuffSci has second highest performance percentage in Buffalo area for ELA; tied with 2 other schools for top position in Math scores

- Scores have decreased since the onset of COVID; however gains have been made
- Action plans for improvements are being created and will be shared at the next meeting
- ❖ **Open Meeting Law**
 - Awaiting a call back from school lawyer for clarification on Zoom participation from a public space for members who cannot be in-person
 - By-laws have already been amended
- ❖ **Merger and EdCorp** names are still being discussed by BoT and options are being considered
- ❖ **Facilities** needed for BuffSci II HS for 2024
 - BuffSci still has land parcel available that can be developed and built upon
 - Search for new options needs to begin so space can be prepared in time for start of 2024-25 school year

FINANCE REPORT given by VanderZanden

- ❖ **Draft of Annual Audit (Year end June 30, 2022)**
 - Presentation to BoT of draft by David Urban and Brian Sawma of EFPR Group
 - Statement of Financial Position/Financial Results
 - Statement of Activities
 - Functional Expenses
 - Cash Flows -
 - ◆ Grants/receivables decreased; total revenue increased
 - ◆ Program expenses at 79% (above national benchmark of 75%)=> positive sign in financial statement
 - ◆ Steady increases in total net assets due to school expansion (BuffSci II) - positive trend over the last 5 years
 - ◆ Expenditures of federal awards
 - No current year audit findings
- M.11.02.2022.2 Mrs. Leslie-Smith moved, seconded by Ms. Mamnoon, to approve the audit draft for submission as presented. Motion passed unanimously.

- ❖ **Best Practices**
 - Finance Committee will bring recommendations to the full body of the BoT for items needing approvals => committee to research regulations to ensure BoT stays in compliance with procedures
- ❖ **Financial Statements**
 - Unresolved issue with the access to Blackbaud system

- Quarter 1 statements are not complete as a result
 - Goal is to have financials completed by mid-month to present to committee
- M.11.02.2022.3** Dr. Banks moved, seconded by Dr. Gokcek, to approve the financials report as presented.. Motion passed unanimously.

❖ **Bank Account Reorganizations**

- Fees are being paid to keep inactive accounts open unnecessarily
- Resolution presented to close inactive accounts
 - Construction account
 - Student Funds account
 - BuffSci II operating account
 - Compromised BuffSci operating account

M.11.02.2022.4 Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the resolution for the closing of 4 inactive bank accounts as presented. Motion passed unanimously.

❖ **Resolution for Brass to reimburse BuffSci for those costs of construction that are detailed in the Construction Expenses Tracker**

- Intercorporation transfer of funds

M.11.02.2022.5 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the resolution for the intercorporation transfer as presented. Motion passed by majority vote. Dr. Gokcek abstained from the vote.

❖ **Enrollment and Budget**

- Underenrollment at BuffSci II impacts budget
 - Options are to increase loan from Brass or decrease percentages for shared services
 - Finance Committee to examine issue and make recommendation to full body
- ❖ **Hertz Furniture** issue has been resolved
- Matter settled with final payment of \$2400
 - No further actions will be taken

OPERATIONS UPDATE

❖ **Year-End Holiday Gift Cards for staff**

- Long held tradition by school to distribute Wegmans gift cards
- Morale-booster and show of appreciation for all staff
- \$100 gift cards for all
 - Can an increase to individual amount be discussed if funds are available?

M.11.02.2022.6 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the purchase and distribution of holiday gift cards as presented. Motion passed unanimously.

BOARD MEMBERSHIP

- ❖ Must ensure BoT is maintaining compliance to By-laws
 - Committees must be established and function accordingly
 - Recruitment to increase size/membership of the BoT

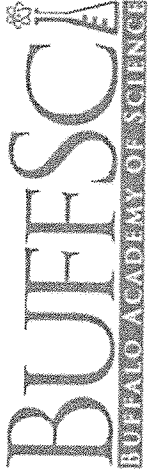
ADJOURNMENT

M.11.02.2022.7 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the meeting at 6:45 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
355 Doat Street, Buffalo, NY 14211

November 2, 2022
5:00 PM *3:00 PM*

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant,
Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs.
Karen Wallace

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat
Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar and
Mrs. Staci Cameron

Guests:

Ms. Lisa Kirisits and Ms. Karen Burhans

A quorum being present, Ms. Mamnoon called the meeting to order at 5:04PM.

MINUTES of the Regular Meetings of the Board of Trustees from November 2, 2022 were presented for review.

M.11.30.2022.1 Mrs. Grant moved, seconded by Ms. Mamnoon, to approve the minutes of the November 2nd Regular Meeting of the BoT, as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **Pre-school Program with CAO**

- Partnering with local Pre-K programs
- Lending space in building to CAO
- Pipeline to gain Kindergarten students for BuffSci
- ❖ **Vehicle Use Policy** updates are being made to include snow-plowing equipment
 - Equipment use for first snowfall of the season was successful

BOARD MEMBERSHIP

- ❖ Recruitment to increase size/membership of the BoT
- ❖ Mrs. Grant will join the Finance Committee of the BoT

FINANCE REPORT presented by VanderZanden, Burhans and Kirisits

- ❖ Clean audit result for 2021 ⇒ no issues
- ❖ Launch financials for RRSSC and BuffSci

- \$5M loss in financials for BuffSci due to transfer of assets to BRASS
- Iron curtain to be maintained between financials of BuffSci I/II and RoccSci
- ❖ Balance Sheet and Statement of Activities of BuffSci I presented for review
 - Figures are favorable to budget
 - Slight over-enrollment is currently affecting budget positively
- ❖ Balance Sheet and Statement of Activities for BuffSci II presented for review
 - Figures are slightly unfavorable to budget
 - Slight under-enrollment is currently affecting budget negatively
 - Budget revision made to reduce SpecialEducation spending
- M.11.30.2022.2** Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the financial statements as presented. Motion passed unanimously.

RESOLUTION to open a new Key Bank account to replace the previously compromised BuffSci account.

- ❖ Fraudulent activities occurred on account
- ❖ Problem has been occurring to a lot of individuals/businesses recently
- ❖ Various measures have been added school-wide to beef-up security (e.g. implementing 2-step verification process for all school email accounts)
- M.11.30.2022.3** Ms. Mamnoon moved, seconded by Mrs. Grant to approve the opening of the new Key Bank account as presented. Motion passed unanimously.

FACILITIES UPDATES given by Kucukdugenci

- ❖ BuffSci I/II
 - HS building needed to accommodate growing student population
 - Close to 400 students currently housed at 190 Franklin
 - Close to full capacity with no room for further expansion for students incoming for 2024-2025 school year
 - New facility needs to accommodate 600 students comfortably
 - Search for additional building has been ongoing since 2018 with no success
 - BuffSci still owns the 5-acre plot of land on Kensington Avenue
 - Easily accessible for school buses
 - Located on established city bus route
 - Ample room to build parking lot large enough to accommodate staff and parents/visitors
 - Space and upgraded facilities are needed to grow programs and to stay relevant so students are competitive candidates post-graduation
 - Alternative solution needed to prevent more stop-gap measures to meet student needs
 - Flagship building needed to grow science and much-desired sports programs for students
 - Building would be an investment and a statement of commitment to improving the surrounding community
 - Option to build new school on land is viable

- Area has been zoned for a school
- Architect drafts for new-build have been submitted for review
- Timing is a key factor for initiating new-build ⇒ facility must be ready to open at the start of the 2024-25 school year
- Finances are a key factor for initiating a new build ⇒ money must be available without putting undue strain on operations of the current buildings/programs

BoT to continue discussion on search for new and/or additional accommodations for BuffSci High Schools.

Items for consideration:

- 1) Is there enough room in the current financial model to increase spending on facilities?
- 2) If we build, what happens to vacated facilities?
- 3) Goal is to keep spending <\$1K per student per year⇒ is this feasible with building a new facility?
- 4) Are there viable options for purchasing an additional building rather than building a new facility ⇒ pros and cons?
- 5) What are the debt/financing considerations for a new-build versus purchasing?
 - a) What cuts - if any, and where - would need to be made to accommodate a new-build without adding additional stress to finances?
 - b) What are the fundraising possibilities ⇒ options for creating a capital campaign?
- 6) Can we have a realistic expectation that a new-build would be started and fully completed in time to take occupancy in the time frame that we have to work in?
 - a) What is the contingency plan if there are hiccups in the construction process?
- 7) Consider student recruitment and retention goals in discussion of new-build versus acquiring another facility to renovate.

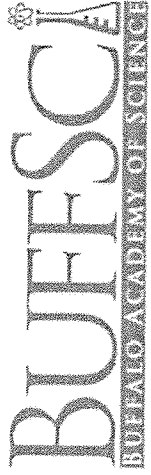
ADJOURNMENT

M.11.30.2022.4 There being no further business of the Board, Ms. Mamnoon moved, seconded by Mrs. Grant, to adjourn the meeting at 6:39 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211

January 11, 2023

5:00 PM

Handwritten initials "W" inside a hand-drawn circle.

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Dr. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar, Mr. Doug Borzynski and Mrs. Staci Cameron

Guests:

Ms. Karen Burhans, ***BuffSciBorg Team Members***,
Augustus Group Representative

A quorum being present, Ms. Mamnoon called the meeting to order at 5:16PM.

STEM Coordinator, Douglas Borzynski and two members of the BuffSciBorgs Robotics Team made a presentation to the BoT members. BuffSciBorgs recently won 1st Place in the regional FIRST Robotics Competition (FRC), Excelsior Division ⇒ BuffSciBorgs are headed to Utica, NY for FRC finals competition on March 5th

MINUTES of the Regular Meetings of the Board of Trustees from November 30, 2022 were presented for review.

M.01.11.2023.1 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the minutes of the November 30th Regular Meeting of the BoT, as corrected. Motion passed unanimously.

AUGUSTUS GROUP Consulting Firm Representative

- ❖ Shared information about steps to starting a fundraising capital campaign
- ❖ BoT would need to set target amount for fundraising goal
 - How much funding is needed?
 - How long should the campaign run?
 - How do we vet donors to approach for appeal?
 - Visibility in community
 - Affinity to BuffSci
 - Access to approach to make appeal
 - Critical to have a set plan in place in order to have a successful campaign

- 67% of campaign funds are received from individuals, not corporations/foundations
- Focus must be on investments and relationship building, not donations
- Long process that requires a lot of time and effort from those running the campaign
- ❖ Million-dollar campaigns usually take 3-5 years to succeed
 - First major gifts usually received after campaign has been active for 18 months or longer
 - Entire BoT would have to be involved in order to make campaign a success ⇒ make personal investments in the school and drive the mission

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Enrollment** season for 2023-24 school year is beginning ⇒ application is open and lottery is planned for April
- ❖ **New Compensation Model** planning is in progress
 - Current starting salaries are competitive to most area districts
 - Average salaries across districts are much higher than BuffSci
 - Preparing recruitment materials to advertise fringe benefits offered by school
- ❖ **Budget/Program Adjustments** being made to accommodate impact of the end of COVID stimulus funds
 - Revision of summer school and after school programs
 - Review of tuition reimbursement program
 - Review of staffing model
- ❖ **STEM Programs** are being reemphasized
 - Robotics team competitions
 - STEM bus programs

FINANCIAL STATEMENTS

- Balance Sheet and Statement of Activities presented for review
 - BuffSci ⇒ receivables late from BPS district; line items transferred to BRASS Foundation; slight over enrollment is favorable to budget
 - BuffSci II ⇒ Slight under enrollment is currently unfavorable to budget ⇒ working to correct misclassifications of positions for salaries to address overages in line items; loan received from BRASS to maintain regular flow of business until funds are received

M.01.11.2023.2 Dr. Gokcek moved, seconded by Dr. Leslie-Smith, to approve the financial statements as presented. Motion passed unanimously.

Long-term Financial Model is being drafted

- ❖ Consultation with potential project managers about construction costs and scope of works
- ❖ Consultation with FIF and CSGF to gain guidance on the model for funding
- ❖ No updated project budget yet, but is in the process of being designed with these entities

OPERATIONS

- ❖ Draft floor plans for new HS building are being drawn up
 - 3 floor model
- ❖ Timeline for submission to City of Buffalo is June 2023
- ❖ \$20M is projected price for total project
- ❖ Lots of outside interest in property at 190 Franklin gives options once space is vacated and housed in new flagship building

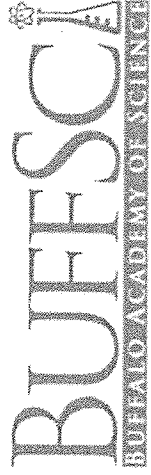
ADJOURNMENT

M.01.11.2022.3 There being no further business of the Board, Ms. Mamnoon moved, seconded by Mrs. Grant, to adjourn the meeting at 6:46 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
January 30, 2023
5:00 PM

Attending Members: Dr. David Banks, Dr. Mustafa Gokcek, Dr. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members: Mrs. Betty Jean Grant

Staff Members: Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci and Mr. Graham VanderZanden

Guests: Mr. Christopher Picone

A quorum being present, Ms. Mamnoon called the meeting to order at 5:12PM.

MINUTES of the Regular Meetings of the Board of Trustees from January 11, 2023 were presented for review. Approval of minutes will take place in the next meeting, as there was an error with the content of the minutes that were supplied for this meeting.

EXECUTIVE DIRECTOR'S REPORT

❖ **Pre-K Classroom Updates**

- Partnership with BPS for current UPK classroom is going well
- Grant was submitted to renovate classroom spaces was not approved
- Currently in discussion with CAO about options to add more UPK classrooms ⇒ space for additional classrooms is a challenge

❖ **Transportation Reimbursement**

- BPS has recently approved reimbursements to parents for personal transportation of their children to school in lieu of using yellow school bus services provided by the district
 - Shortage of drivers and aides has presented challenges to student attendance
- Parents transporting their own children to school provides an opportunity to BuffSci to offer more options for afterschool programming

- BuffSci is in communication with BPS to ensure that our parents receive the reimbursements due to them as well as the parents of traditional public school students
 - Question about the schedule of disbursement of reimbursement payments
 - Will payments be annual, quarterly, monthly or daily?
 - How will the process be monitored by the district?
 - Will parents request reimbursements directly from BPS?
 - What will BuffSci's responsibility be to verify parents are due reimbursement?
- ❖ **BuffSci Uniforms**
 - Multicolor uniform shirts being offered as an option for students ⇒ "United Colors of BuffSci"
 - More color options are fun and appealing to students
 - Help promote concepts of diversity and unity among student body
 - New shirt vendor offers range of colors ⇒ logo is printed in several places on the garment to promote BuffSci brand
 - Careful monitoring of shirt orders to keep accurate track of spending for uniform and stay within budget ⇒ color options will be "first come, first served" for color choices to avoid overspending/excessive ordering

FINANCIAL STATEMENTS

- Overview and summary of Finance Committee meeting discussions presented
 - Committee's focus goals shared with BoT members
 - Budget Accuracy ⇒ remain at or near budgeted amounts within +/- 6% and stay within that same range for the upcoming school year
 - Audit ⇒ end year with a clean audit result; beginning federal stimulus (COVID) funds monitoring to ensure compliance in reporting
 - Controls ⇒ new engagement with CliftonLarsonAllen LLP who are conducting an internal audit to evaluate efficiency and efficacy of current financial management practices to identify strengths and identify areas of growth
 - Cash On-Hand ⇒ build cash reserves to 90-days' total of available cash to ensure timely payments can be made on outstanding accounts even if reimbursement payments are delayed

- Planning ⇒ working to consolidate financials for BuffSci I and II wherever possible; consolidate reporting to improve clarity between the schools because they are the same entity financially
- Balance Sheet presented for review ⇒ separate detail sheets for I and II; combined totals sheets for both entities
 - Simplified and more straight forward
 - Eliminations column represents transactions between the two entities
 - Assets and liabilities have been moved to BRASS Foundation financials as of Sept. 29, 2022
- Statement of Activities presented for review
 - Aggregate data shows a slight under enrollment is currently affecting budget ⇒ currently \$44K lower than projected at present
 - Discrepancy is not concerning because percentage negative to budget is small (~1-2%) ⇒ 1) biggest factor to explain offset of budget is that the closings happened 3 months later than anticipated; so, BuffSci is still carrying building depreciation and interest costs that should have been already dropped; 2) overspending in several areas accounts for the remaining discrepancies: BoT-approved staff bonuses not included in original budget; office supplies; educational services; textbooks; IT supplies; and maintenance supplies
- Employee Retention Credit (ERC) Filing
 - BoT approved working with ERC USA, LLC to file IRS Form 941-X on behalf of BuffSci ⇒ ERC USA LLC is a new, NY firm that was one of several firms presented in a webinar by NYCSEA
 - Company was providing new service based on the need presented by the stimulus grants; since the ERC programs were new, the regular accountant firms had not yet started offering the service of making the 941-X filings
 - Oct. 2022 ⇒ IRS published a warning about 3rd party companies submitting inflated claims on behalf of eligible organizations
- ERC USA claimed tax credit for 6 quarters in 2020-2021 for a total request of \$6M which BuffSci feels is inflated inaccurately
- In response, BuffSci enlisted the services of EFPPR Accountants to file an amended 941-X to claim \$0 for 2020-2021 to replace previous filing by ERC USA so that BuffSci is not at risk of misstating a claim for funds
- BuffSci has sought legal counsel to rescind contract with ERC USA and formally notify them that we believe they have committed professional malpractice by submitting an invalid, inflated claim based on poor math on our behalf

- BuffSci has enlisted the assistance of Buffalo Taxpayer Advocate group as an expedited way of getting IRS notice on this issue to ensure that they do not issue payment to school based on the information on the invalid statement
- Once the invalid 941-X is replaced with the new 941-X, BuffSci will work with EFPR to submit an accurate 941-X to request the credit we are eligible to receive
- BoT will be kept updated on the status of this refiling and any response from the IRS

M.01.30.2023.1 Mrs. Mamnoon moved, seconded by Dr. Leslie-Smith, to approve the financial statements as presented. Motion passed unanimously.

OPERATIONS UPDATES

- ❖ New HS building
 - Revised floor plans being drafted to alter design and size of proposed new school
 - Total square footage has been reduced down to 68,000 in order to decrease final costs to at or below \$20M
 - Civic Builders and CSGF agree that \$20M is the maximum amount that would be considered for their support on the project
 - Three companies have expressed interest in being the new potential owner's representative for the project ⇒ once all have submitted their proposed budgets based on the scope of work, a decision can be made on whether or not to contract with one of them
 - Financing assistance will be necessary, especially to accommodate the construction of the flagship building and desired sports field on the Kensington Avenue land plot
 - Current quotes for construction range from \$23M to \$40M
- ❖ Permanent Certificate of Occupancy (COO) for 335 Doat Street
 - City of Buffalo issued a conditional COO which expired 12/2022
 - Process to get permanent COO has been delayed due to lack of City of Buffalo personnel to conduct proper inspection of facility
 - Cannot get permanent COO because City fire inspector will not sign off on test reports that were submitted regarding the fire safety system ⇒ inspector did not get to review our reports in a timely manner and upon his review, declared the reports were old and there were items that needed to be addressed
 - City Commissioner issued a letter (undated) in January 2023 giving BuffSci a 30-day grace period so they could address the list of items that needed to be fixed in order to pass inspection and receive permanent COO

- Company that installed the system has since gone out of business ⇒ new company had to be enlisted to review original reports and inspect work done in building so they could verify that the system works as it should and reissue the test reports ⇒ new company just delivered new reports today
- BoT members will be kept apprised of the progress on this issue

EXECUTIVE SESSION

M.01.30.2023.2 Mrs. Mamnoon moved, seconded by Dr. Banks, to close the regular meeting and enter Executive Session at 6:55 pm. Motion passed unanimously.

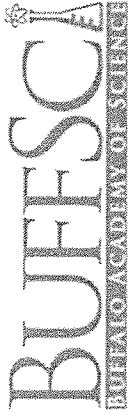
ADJOURNMENT

M.01.30.2022.3 There being no further business of the Board, **Ms. Mamnoon moved, seconded by Mrs. Grant**, to adjourn the meeting at **6:46 pm**. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes

335 Doat Street, Buffalo, NY 14211

Feb 27 2023 - 27
5:00 PM

Attending Members:

Dr. David Banks, Mrs. Betty Jean Grant, Dr. LaShunda Leslie-Smith, and Mrs. Karen Wallace

Excused Members:

Dr. Mustafa Gokcek, Ms. Ismet Mamnoon and Dr. Selcuk Acar

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr. Graham VanderZanden, Mr. Joseph Cagatay and Mr. Justin Braun

Guests:

Dr. Matthew Giordano, Mrs. Melissa Perez

ACADEMIC DATA PRESENTATION by Justin Braun

- ❖ Overview of student data (2nd year after COVID shutdown)
- ❖ Review State test from 2021-22 school year
 - Math/ELA grades 3-8, BuffSci students outperformed all others in BPS and Buffalo charters; proficiency 30% or higher than other schools across city
 - Compared to State, BuffSci students tested more proficient in only 2 areas – Math 8 and ELA 8; ELA was just below State and Math 3 was tied with the State
 - Gap to NYS is less for BuffSci students as compared to other city of Buffalo schools □ BuffSci students performing pretty well in comparison to the state
- ❖ Review internal benchmark assessment results from quarters 1 & 2
 - Majority of students are achieving higher in the 2nd quarter than they did in the 1st quarter □ positive results because benchmarks are cumulative, covering material learned from day 1 of school year
 - Shows areas of focus (where scores dropped): Math 5 & 8; Social Studies 5 & 6; ELA 8; Science 8
- ❖ Review Regents results from 2021-22 school year
 - BuffSci students above BPS and all area charters in all subjects
 - Only 3 courses outperformed State averages
 - Less growth in HS courses than at the elementary and middle school levels
- ❖ Identify strengths and areas of focus for improvement
 - Grades 1-4 Math Fact Fluency => administered daily to 270 students
 - Of 22 State assessed courses in grades 3-12, only 7 courses are not within 10% of the State average or above it
- ❖ Outline action steps in place and those to be implemented for next year

- HS: adding lab period for 5 required Regents exam courses; creating 3 tracks for graduation to improve advance Regents and AP results; tune electives more to student needs and interests; implanting Master Teachers to help mentor and grow new teachers
- MS: adding SPED teacher to allow for integrated co-teaching; SPED teachers to support as reading specialists; partnership with UB for year-long student teacher placements => lower student-to-teacher ratio and help compensate for fewer support teachers
- ES: modify schedule to include more phonics and literacy development; implement Math Fact Fluency 20 min/day, 3 days/wk; revise benchmark assessments and post-benchmark data meetings to focus on areas of weakness; instructional coordinators meet with teachers weekly by building; partnership with UB

A quorum being present, Dr. Banks called the meeting to order at 6:13 PM.

MINUTES of the Regular Meetings of the Board of Trustees from January 2023 will be reviewed for the next regular meeting of the Board of Trustees.

EXECUTIVE DIRECTOR'S REPORT

❖ **Introduction of guest: Dr. Matthew Giordano**

- President of Villa Maria College
- Great supporter of BuffSci
- Invited as candidate for joining Board of Trustees

❖ **Review the Board Roles**

- Need to revisit positions and vacancies
- Identified President, Vice President, Treasurer and Secretary

❖ **Compensation Study**

- Met with groups of teachers randomly selected from each building
- Met with Admin from each building
- Entered feedback into computer program to identify highest repetitive patterns in the feedback
 - Diversity and equity
 - Opportunities for training
 - Incentive for obtaining higher education
 - Maintain a core teacher group
 - Prioritize career growth
 - Competitive (pay) in the market
- Detailed model to be presented to Board for review/vote at next meeting

❖ **Possible Mergers** with another school in Rochester and a new charter to open in North Buffalo are still being discussed by BoT and options are being considered
FINANCE REPORT given by VanderZanden

❖ **Annual IRS Form 990** (Year end June 30, 2022)

- Tax form drafted by EFPR Group
 - Annual tax filing
 - Statement of Activities
 - Revenues and expenses have increased
- M.02.27.2023.1** Dr. Banks moved, seconded by Mrs. Grant, to approve the 990 draft for submission as presented. Motion passed unanimously.

❖ **Updated Shared Services MOU with RocSci**

- Reduces burden of shared cost to RocSci from 25% to 9% which reflects RocSci's enrollment and associated costs at present
- Shared services are for personnel costs

M.02.27.2023.2 Dr. Banks moved, seconded by Dr. Leslie-Smith, to approve the revised MOU as presented. Motion passed unanimously.

❖ **Project Budget for new building**

- Bellwether is the project manager and is evaluating project budget
 - Will provide more accurate numbers for general construction and development costs
 - New projection is \$25.4M but could go up or down in accordance with Bellwether's cost projections
- Line item being added to long-term budget

❖ **Purchases**

- IT items need to be ordered now to avoid delays in arrival still awaiting delivery of items ordered last school year IT Coordinator recommends purchasing through FirstLight
- Network items for BuffSci II needed charged to e-Rate grant
 - Quotes presented for review
 - PremCom (\$6,425) – delivery 2 wks.
 - Day Automation (\$5,525) – delivery 108 days
 - CDW-G (\$5,573.65) – availability 4-6+ wks.
 - FirstLight (\$8,786.80) – delivery 77 days
 - CTS (\$7,403.45) – delivery 4-6 mos.
 - CDW-G not responsive to requests for information
 - CTS and PremCom prices are very high
 - Worked with FirstLight pre-COVID

- Day Automation does not have licenses, so approximately \$5K more needs to be added to quote to accurately reflect cost
- M.02.27.2023.3 Dr. Banks moved, seconded by Dr. Leslie-Smith, to approve the purchase of IT items through vendor FirstLight as presented. Motion passed unanimously.

OPERATIONS UPDATE

- ❖ **Bellwether**
 - New project manager replacing DBI (NY-based company)
- ❖ **Tommaso Briatico Architects**
 - Continuing on as architect for the new building contract
- ❖ **Project Budget** should be ready by the end of the week ☐ will send it out when it's complete to receive the bids from General Contractors to get one signed on for our project
- ❖ **Capital Campaign** ☐ spoke with several staff members (alumni) to discuss working on putting campaign together ☐ staff members not experienced in putting a capital campaign together and unsure how to proceed with the amount of time that needs to be devoted to running such a campaign
 - May need to hire an outside fundraiser to organize the capital campaign for us
 - Board Members should actively participate in campaign -> staff members should run campaign
 - Searching for a Development Professional to oversee capital campaign
 - Campaign to run for 2-3 years

ADJOURNMENT

M.02.27.2023.4 There being no further business of the Board, Dr. Banks moved, seconded by Mrs. Grant, to adjourn the meeting at 7:10 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
March 29, 2023
5:00 PM

- Attending Members:** Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Ms. Ismet Mamnoon and Mrs. Karen Wallace
- Excused Members:** Dr. LaShunda Leslie-Smith, Dr. Selcuk Acar
- Staff Members:** Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden, Mr. Jason Sullivan, Mrs. LaMonica Harris, Mr. Hakan Aktar and Mrs. Valerie Wigmore
- Guests:** Ms. Jones, Ms. Katy Leigh-Ostroosh

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:06 PM.

STUDENT ISSUE was presented to BoT as part of the disciplinary process per request for audience by the parent.

MINUTES of the Regular Meetings of the Board of Trustees from February 2023 will be reviewed for approval at the next regular meeting of the Board of Trustees.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Enrollment**
 - Admissions lottery to take place on April 12th
 - 766 applicants to BuffSci to date
 - 398 applicants to BuffSci II to date
 - Goal is to reach 100% enrollment capacity by mid-July
 - Second "reminder" mailing going out
- ❖ **Compensation Model Presentation**
 - Objective of new model is to Recruit, Reward and Retain candidates/employees
 - Model based on pyramid for employee needs: base salary, benefits, district priority incentives, career growth and bonuses
 - Background and groundwork for study included Buffalo-wide independent study results, staff input/feedback and comparisons with area schools
 - Charters receive about 2/3 of per-pupil aid received by traditional public districts
 - Starting salaries are commensurate with surrounding districts => districts have better longevity pay

- Step-model scale created
 - Base salary increases by \$5K
 - Reduce annual 3.5% increase to fixed annual increase of \$1500
 - No certification starts employee one step lower on scale than their experience would place them
 - Budgetary impact for next year ~\$1M has been factored into budget as we have visibility for 3 years of future funding forecasts
 - Expected increase of per-pupil aid from state
 - Scale down programs and outsource some services (i.e. afterschool and summer school) to free up funds
 - Anticipated staff turnover as suburban districts begin to open positions for next year

Considerations: 1) Is increasing student-teacher ratio an option? How will this affect scale? 2) What are the financial risks of this scale? How are we prepared to mitigate risks? 3) How do we mitigate effects of program scale-downs on students? 4) Is it prudent to make such a huge leap in improving compensation for staff rather than taking it more slowly to lessen impact on overall funding to ensure sustainability? 5) What, besides compensation, are the root causes of the teacher shortage?

M.03.29.2023.1 Ms. Mamnoon moved, seconded by Mrs. Grant, to approve the new Compensation Model as presented. Motion passed with 2 abstentions.

BOARD RETREAT

- ❖ **Breakthrough Collaborative proposal** – Deborah Hammer, Leadership Consultant – presented for review and consideration
 - Planning and execution for BoT activities and tasks - \$7,700 cost

BPS Related Services Funding Resolution

- ❖ Retain attorney to investigate case to determine if litigation is appropriate to recoup funds for services from BPS Rochester law firm Bond, Schoenek & King
- M.03.29.2023.2 Dr. Gokcek moved, seconded by Mrs. Wallace, to approve the resolution to retain Bond, Schoenek & King as presented. Motion passed unanimously.

FINANCE REPORT given by VanderZanden

- ❖ **Bank Accounts** Two accounts closed successfully
 - BuffSci construction account
 - BuffSci compromised operating account
- ❖ **ERC USA LLC**
 - Buffalo Tax Advocate has engaged IRS on our behalf
 - IRS has confirmed they will not process returns filed by ERC on our behalf
- ❖ **Internal Audit update**
 - Capacity-building assessment report has been received

- Policy and procedures manual is being updated specific focus on cash controls at building level (e.g. shirt/uniform selling process)
- ❖ **Project Budget for new building**
 - Target is \$20M for project
 - New projected budget (third-party estimates) total is \$27.5M
 - Change opening target to 2025-2026 school year
 - Plan and begin capital campaign in summer (2023) to raise funds to close \$7M gap between target budget and projected budget

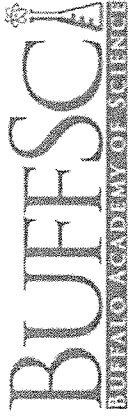
ADJOURNMENT

M.03.29.2023.3 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the general meeting at 6:53 PM and enter Executive Session. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
April 26, 2023
5:00 PM

- Attending Members:** Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Ms. Ismet Mamnoon and Mrs. Karen Wallace
- Excused Members:** Dr. LaShunda Leslie-Smith, Dr. Selcuk Acar
- Staff Members:** Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden, Mr. Murat Kucukdugenci and Mrs. Staci Cameron
- Guests:** Mr. Kevin Sutter

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:14 PM.

MINUTES of the Regular Meetings of the Board of Trustees from February 27,2023 were presented for discussion and review.

M.04.26.2023.1 Mrs. Wallace moved, seconded by Dr. Banks, to approve the minutes of the February 27, 2023 Regular Meeting of the Board of Trustees as corrected. Motion passed unanimously.

MINUTES of the Regular Meetings of the Board of Trustees from March 29,2023 were presented for discussion and review.

M.04.26.2023.2 Mrs. Wallace moved, seconded by Dr. Gokcek, to approve the minutes of the March 29, 2023 Regular Meeting of the Board of Trustees as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **Enrollment**

- Admissions lottery took place on April 12th
- Process is complete for 84.9% of lottery selectees 91.% complete at BuffSci;
- 76.9% complete at BuffSci II
- Admissions office is scheduling parent meetings for enrollment process

❖ **NY State Tests**

- ELA & Math tests for students next week
- Returning to pre-COVID testing model – in-person
- School Social Workers and Deans have reached out to vendors, asking for donations of snacks and drinks for students who are taking the tests
 - Delaware North volunteers will provide and serve breakfast to students on test days

- ❖ **Compensation Model**
 - New scale for non-teaching staff
 - Hiring has started ☐ will be challenging to find qualified candidates available due to general shortages
 - Admin to revisit scale ☐ consider reducing Ed.D./Ph.D. attainment to \$1500 (down from \$3000)
 - Ensure all salaries are above minimum wage requirements

FINANCE REPORT given by VanderZanden

- ❖ **Tech Purchases** ☐ Promethean Boards, MacBooks, Chromebooks -> generally funded by federal grants
 - Chromebooks ☐ quotes from SoftChoice, Staples and Adorama
 - IT recommends Staples: lowest bid and repeat vendor
 - Mac Books ☐ Apple is the sole provider in the area; no competitive bids
 - Promethean Boards ☐ CDW-G is the sole provider to Buffalo; no competitive bid
 - Boards have 5-year life span and need to be replaced
- M.04.26.2023.3** Ms. Mamnoon moved, seconded by Mrs. Grant, to approve the technology purchases from vendors Staples, Apple and CDW-G as presented. Motion passed unanimously.

❖ **Balance Sheet**

- Combined report for BuffSci I and BuffSci II ☐ separate listings for each budget
- Cash-healthy, low liabilities
- Statement of Activities for Q3 reflects positively overall
 - Slight underenrollment (3-4 students) has minimal impact
 - Some overspending on specific line items and some underbudgeting reflected in negative balances ☐ line items can be revised in future to anticipate more accurate expenditures
- M.04.26.2023.4** Mrs. Grant moved, seconded by Ms. Mamnoon, to approve the financial statements as presented. Motion passed unanimously.

❖ **Remaining Budget Process**

- Update the chart of accounts
- Finalize budget owners (who is responsible for items in budget)
- Compare draft

OPERATIONS UPDATES given by Kucukdugenci

- ❖ **Kensington HS Project**
 - Project management company to be chosen – Bellwether Company
 - Tomasso is working on new drawings for construction
 - Timeline for completion of project has been pushed to Fall 2025

- Contract signed with JoAnne Hudecki to plan and begin capital campaign in 2-3 weeks to raise funds to close \$7M gap between target budget and projected budget

NOTICE

Dr. LaShunda Leslie-Smith has resigned from the Board of Trustees.

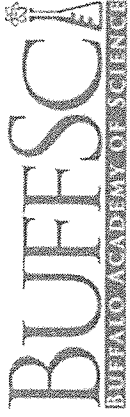
ADJOURNMENT

M.04.26.2023.5 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Mrs. Wallace, to adjourn the general meeting at 6:43 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
June 14, 2023
5:00 PM

Attending Members: Dr. David Banks, Dr. Mustafa Gokcek, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members: Mrs. Betty Jean Grant

Staff Members: Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden and Mr. Justin Braun

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:00 PM.

MINUTES of the Regular Meetings of the Board of Trustees from April 26, 2023 were presented for discussion and review.

M.06.14.2023.1 Dr. Gokcek moved, seconded by Dr. Banks, to approve the minutes of the April 26, 2023 Regular Meeting of the Board of Trustees as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **Year-End Activities**

- > ES Carnival for the school community at Clare St
- > Footage used to make ads to air in Southtowns for recruitment

❖ **Enrollment**

- > BuffSci I Process is complete for 97.7% of lottery selectees budget set for 92%
- > BuffSci II Process is complete for 97% of lottery selectees budget set for 93%

- Pre-K is a great feeder for Gr. 1, so no issues for K enrollment at Doat campus
- > Overall, enrollment is going well; however, for BuffSci, Kindergarten and 1st Grade numbers are worrisome
 - New charter schools opening up are saturating the market, giving a lot of choices to Kindergarten families only 1% increase in K applicants over last year

- 45 seats still available in K; 15 seats still available for Gr. 1 □ working with CAO to potentially bring PreK classes to Clare; will act as feeders into K classrooms
- Admissions office is scheduling parent meetings for enrollment process □ 10 touchpoints minimum per family to help ensure students will arrive to school in fall
- Enrollment Committee started □ comprised of ES teachers and staff to plan and facilitate activities to increase summer enrollment/recruitment, including STEM activities, door-to-door “cold call” campaign
- ❖ **Potential Merger**
 - ED met with Rochester Academy administrators and COO of KIPP Albany to brainstorm ideas around the pros and cons of merging organizations
 - No formal/official steps have been taken; just entertaining the possibility and weighing options for the school(s) overall
 - NYSED not currently approving any merger under SUNY; further investigation needed on issue
 - Information about finances, structure of other organization will need investigation to determine if merger is in the best interest of the school
- ❖ **ED Evaluation**
 - Self-evaluation is not yet complete; will be submitted to Board members by July meeting
 - Submission will include external surveys
 - No internal given this year due to high number of external surveys completed by staff members
- ❖ **New ES Science Program**
 - Not science curriculum; goal is to infuse thematic science elements into classrooms
 - Themes will be focused by grade level: e.g. K = botany; Gr. 1 = zoology; Gr. 2 = environmental science; Gr. 3 = planets
 - Artifacts will be stationed in each classroom, according to the grade level theme
 - Cross curricular learning so all subjects will reinforce grade-level theme
 - Each class will take at least 2 theme-related field trips
 - Partnerships with cultural organizations (i.e. Buffalo Museum of Science) to bring hands-on STEM activities to classrooms
 - Family science events and activities: game nights; career nights; themed celebrations at year-end
- ❖ **End of Year Academic Data given by Braun**

- K-2: Fastbridge data shows growth in ELA and Math for K/1 from Q2 to Q3 drop in scores for Gr. 2, may be due to high volume of Special Education students needing extra interventions
- Gr. 3 & 4: Q3 benchmark showed growth from Q2 scores trending towards good overall performance on State assessments
- MS: Concern about students' performance overall; due to teacher shortage, challenge finding qualified teachers at MS grade levels, as well as some data quality issues researching issues to come up with solutions and make interventions
- HS: 4 out of 5 required Regents courses (Algebra 1, ELA 11, Living Environment & US History) showed growth from benchmark 2 to benchmark 3 minimal, almost negligible, decreases in Geometry, Algebra 2 and Global 2 students performed well in Global 9 core Regents classes moving in a positive direction
 - Global 10 showed significant decreases could be the specific cohort; students hindered by inconsistent instruction throughout the year (significant teacher turnover in course)
 - Intervention to be introduced in fall to students in deficient level range: Global 10 and ELA 11, double classes each day
 - Second ELA 11 will be composition course focused on improving writing and literacy argument essays, answering document-based questions and text analysis
 - Director of Curriculum working with Director of Guidance to find course scheduling that will be most beneficial to address educational deficiencies, as well
- BuffSci II: Gr. 2 math scores decreased from Q2; overall, slight growth from Q2 benchmarks to Q3 very positive results for Gr. 3 Math & ELA, trending in a great direction

Process for analyzing data varies greatly from building to building:

- 1) Great support at elementary levels Curriculum Coordinators present in each ES; teacher schedules allow for joint planning periods; Principals have data meetings after benchmarks to come up with RTI plans and Coordinators assist Teachers with the implementation
- 2) Difficulty at middle school level because there is only 1 Teacher per subject at each grade level small staff at different grade levels doesn't allow for the same kind of collaboration as elementary focus at MS is towards high-need students and afterschool interventions no common planning time

- 3) High school is beginning to see Teachers able to collaborate across the subject areas because, like the ES, there is more than one teacher per subject; however, there is no common planning time at the HS level
- 4) At MS & HS levels, Principals – in lieu of Curriculum Coordinators - need to play a larger role in review of benchmark data and directing Teachers on how to implement plans to support the students
- 5) Full-time Curriculum Coordinators at each building would provide more academic support and guidance across the entire school
- ❖ **HS Graduation** – June 23rd at Montante Center, Canisius College at 1pm – Board members invited to join us, if you are available
- ❖ **Kindergarten & 8th Gr. Moving Up Ceremonies** – June 22, 9am-12pm at the respective buildings – Board members invited to join us, if you are available

FINANCE REPORT given by VanderZanden

- ❖ **2023-2024 Budget** Reviewed by Finance Committee
 - Analysis of how dollars are expended across school
 - Largest expense is for staffing and school programs
 - BuffSci paying larger share of contracted
 - Revenue sources are primarily general education tuition
 - BuffSci weighted more toward public grants – ESSER (related to COVID-relief support) last year funds will be received
 - Revenues are about the same as last year; slight increase in expenses
 - lower operating margin
 - Budget is financially sustainable and supports the mission and academic goals of school
- M.06.14.2023.2 Ms. Mamnoon moved, seconded by Dr. Gokceek, to approve the 2023-2024 Budget as presented. Motion passed unanimously.

❖ **Financial Policies and Procedures Manual (FPPM)**

- Manual has been shared, reviewed and edited with the Finance Committee over the past 6-8 months
- New FPPM and systems to be implemented, effective July 1
 - General ledger software – Sage Intacct
- Summary table shared shows change in signature chain: Purchases up to \$10K will be approved by CFO and/or Principals. Department Heads; Purchases between \$10K and \$25K still require signature of ED; Purchases above \$10 require dual signatures – ED and President of BoT
- Auditor is reviewing new policies and procedures but has not yet provided final comments

M.06.14.2023.3 Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the updated Financial Policies and Procedures Manual as presented. Motion passed unanimously.

❖ **Insurance Policies**

- Broker is Shaun Berger of Austin & Co
 - Renewal quote is \$332,758 for all policies – no changes in levels of coverage or in vendors for coverage
 - Axis Out of Country Medical Expenses
 - Great American Directors and Officers
 - Hartford International Package
 - Hartford New York Statutory Disability, New York Paid Family Leave
 - Hartford Property, Utilities, Business Income w/Extra Expense, Crime & Automobile
 - Hartford Workers' Compensation & Employers Liability
 - Philadelphia Student Accident, Catastrophic Student Accident
 - Travelers Cyber Risk Coverage
 - United Educators General Liability, Excess Liability, Excess Directors & Officers/ELL
 - 5% increase across all policies due to inflation
 - BuffSci coverages incorporate BRASS coverage for the buildings – each at required level of coverage

M.06.14.2023.4 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the renewals of Insurance Policies as presented. Motion passed unanimously.

- ❖ **Capital Campaign** – no updates; work in progress
- ❖ **New HS Project** – no updates; project on hold
- ❖ **Medaille College Closing** – school has to declare bankruptcy or stop paying mortgage and go into foreclosure before any actions can be taken for sale or purchase -> BRASS would have to get involved if purchasing seems likely
- ❖ **Summer Building Improvements** fencing being added around Poplar Ave for security; parking lot expansion at Doat St; enlarging classrooms at Franklin St

NOTICE

Next Board meeting will be July 26 at 5:00 pm.

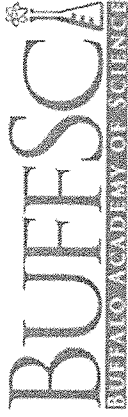
ADJOURNMENT

M.06.14.2023.5 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the general meeting at 6:59 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
335 Doat Street, Buffalo, NY 14211
May 31, 2023
5:00 PM

- Attending Members:** Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Ms. Ismet Mamnoon and Mrs. Karen Wallace
- Excused Members:** Dr. LaShunda Leslie-Smith, Dr. Selcuk Acar
- Staff Members:** Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden, Mr. Murat Kucukdugenci and Mrs. Staci Cameron
- Guests:** Mr. Kevin Sutter

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:14 PM.

MINUTES of the Regular Meetings of the Board of Trustees from February 27,2023 were presented for discussion and review.

M.04.26.2023.1 Mrs. Wallace moved, seconded by Dr. Banks, to approve the minutes of the February 27, 2023 Regular Meeting of the Board of Trustees as corrected. Motion passed unanimously.

MINUTES of the Regular Meetings of the Board of Trustees from March 29,2023 were presented for discussion and review.

M.04.26.2023.2 Mrs. Wallace moved, seconded by Dr. Gokcek, to approve the minutes of the March 29, 2023 Regular Meeting of the Board of Trustees as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **Enrollment**

- Admissions lottery took place on April 12th
- Process is complete for 84.9% of lottery selectees 91.% complete at BuffSci; 76.9% complete at BuffSci II
- Admissions office is scheduling parent meetings for enrollment process

❖ **NY State Tests**

- ELA & Math tests for students next week
- Returning to pre-COVID testing model – in-person
- School Social Workers and Deans have reached out to vendors, asking for donations of snacks and drinks for students who are taking the tests
 - Delaware North volunteers will provide and serve breakfast to students on test days

- ❖ **Compensation Model**
 - New scale for non-teaching staff
 - Hiring has started will be challenging to find qualified candidates available due to general shortages
 - Admin to revisit scale consider reducing Ed.D./Ph.D. attainment to \$1500 (down from \$3000)
 - Ensure all salaries are above minimum wage requirements

FINANCE REPORT given by VanderZanden

- ❖ **Tech Purchases** Promethean Boards, MacBooks, Chromebooks -> generally funded by federal grants
 - Chromebooks quotes from SoftChoice, Staples and Adorama
 - IT recommends Staples: lowest bid and repeat vendor
 - Mac Books Apple is the sole provider in the area; no competitive bids
 - Promethean Boards CDW-G is the sole provider to Buffalo; no competitive bid
 - Boards have 5-year life span and need to be replaced

M.04.26.2023.3 Ms. Mamnoon moved, seconded by Mrs. Grant, to approve the technology purchases from vendors Staples, Apple and CDW-G as presented. Motion passed unanimously.

- ❖ **Balance Sheet**

- Combined report for BuffSci I and BuffSci II separate listings for each budget
- Cash-healthy, low liabilities
- Statement of Activities for Q3 reflects positively overall
 - Slight underenrollment (3-4 students) has minimal impact
 - Some overspending on specific line items and some underbudgeting reflected in negative balances line items can be revised in future to anticipate more accurate expenditures

M.04.26.2023.4 Mrs. Grant moved, seconded by Ms. Mamnoon, to approve the financial statements as presented. Motion passed unanimously.

- ❖ **Remaining Budget Process**

- Update the chart of accounts
- Finalize budget owners (who is responsible for items in budget)
- Compare draft

OPERATIONS UPDATES given by Kucukdugenci

- ❖ **Kensington HS Project**
 - Project management company to be chosen – Bellwether Company
 - Tomasso is working on new drawings for construction
 - Timeline for completion of project has been pushed to Fall 2025

- Contract signed with JoAnne Hudecki to plan and begin capital campaign in 2-3 weeks to raise funds to close \$7M gap between target budget and projected budget

NOTICE

Dr. LaShunda Leslie-Smith has resigned from the Board of Trustees.

ADJOURNMENT

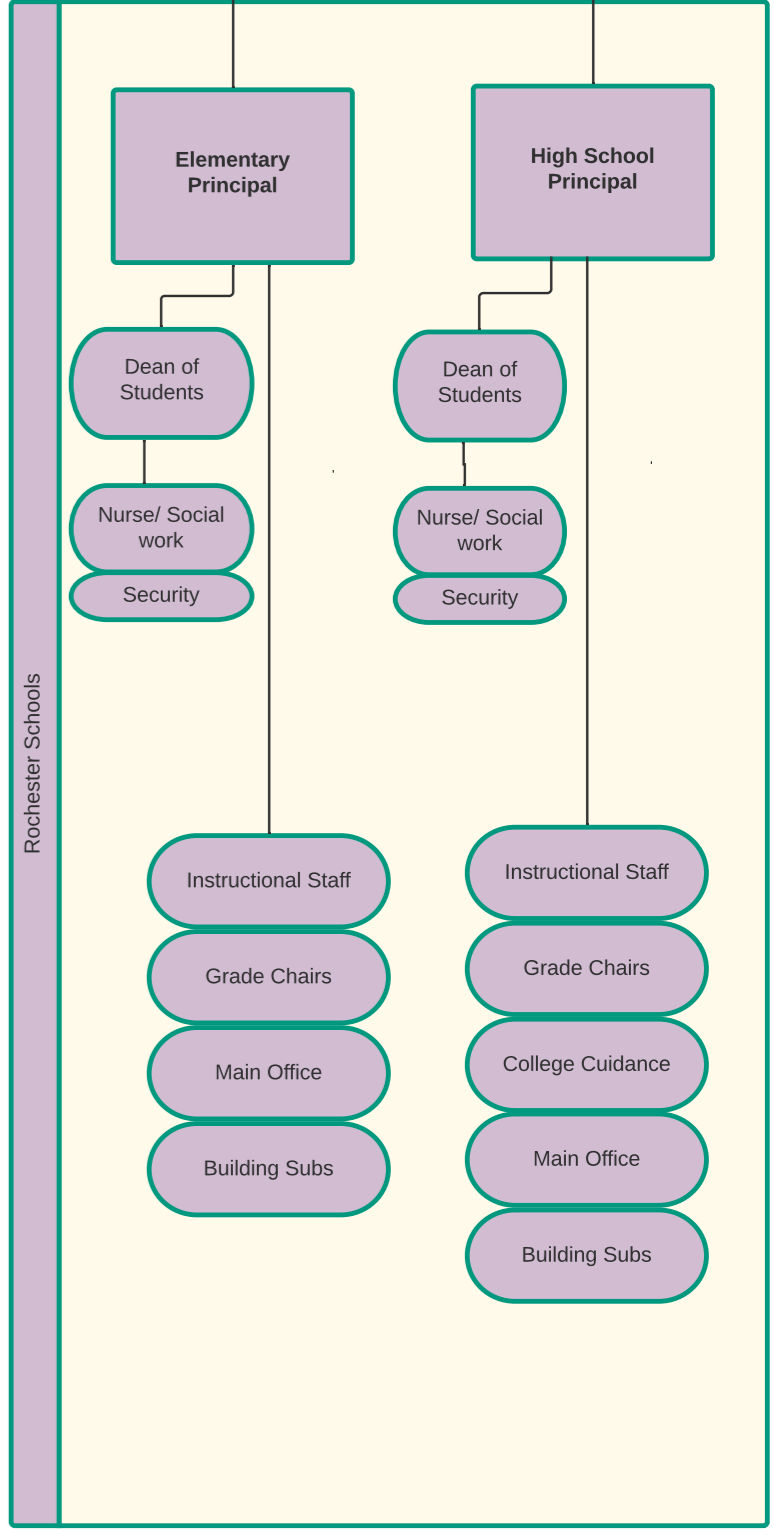
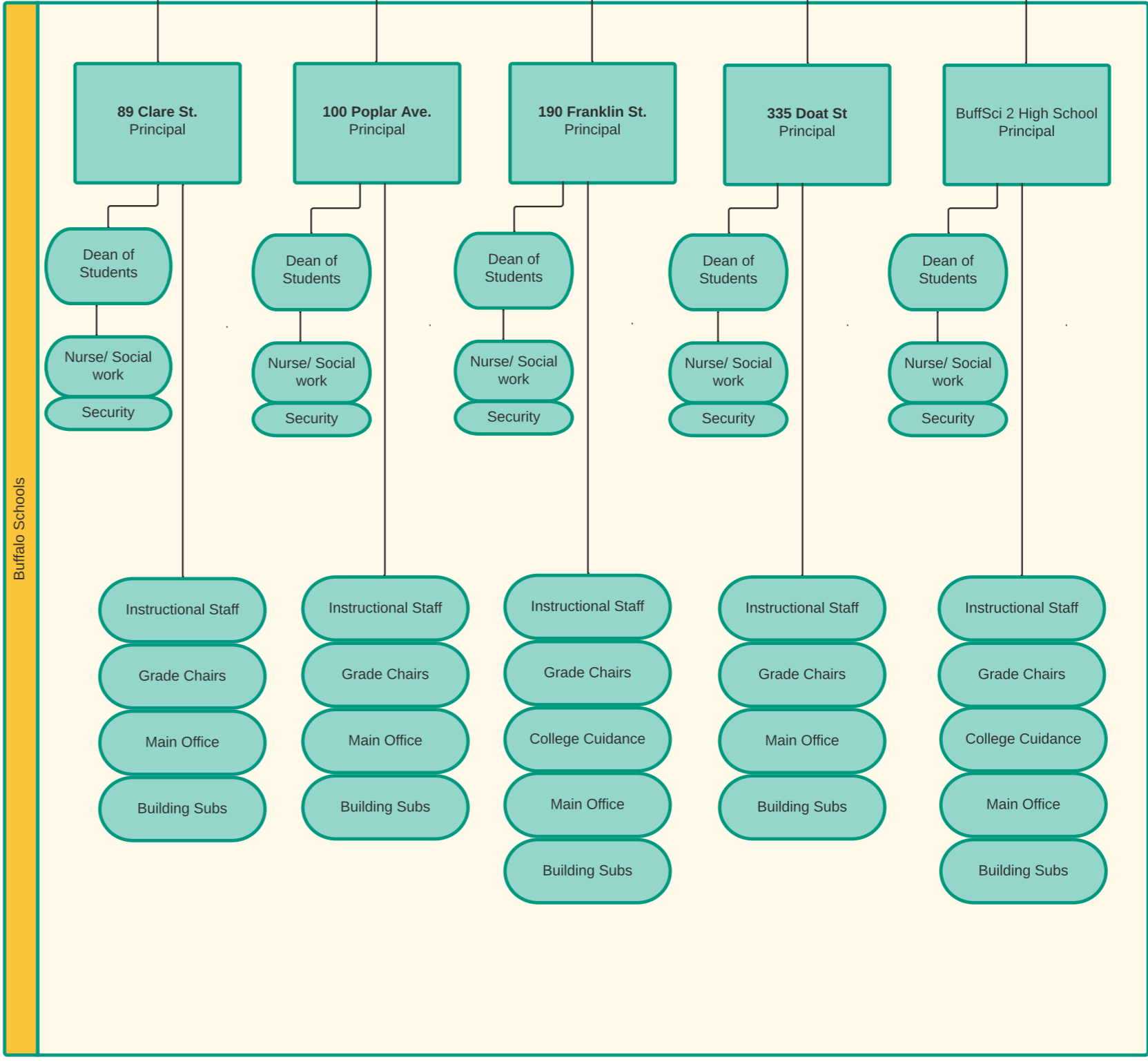
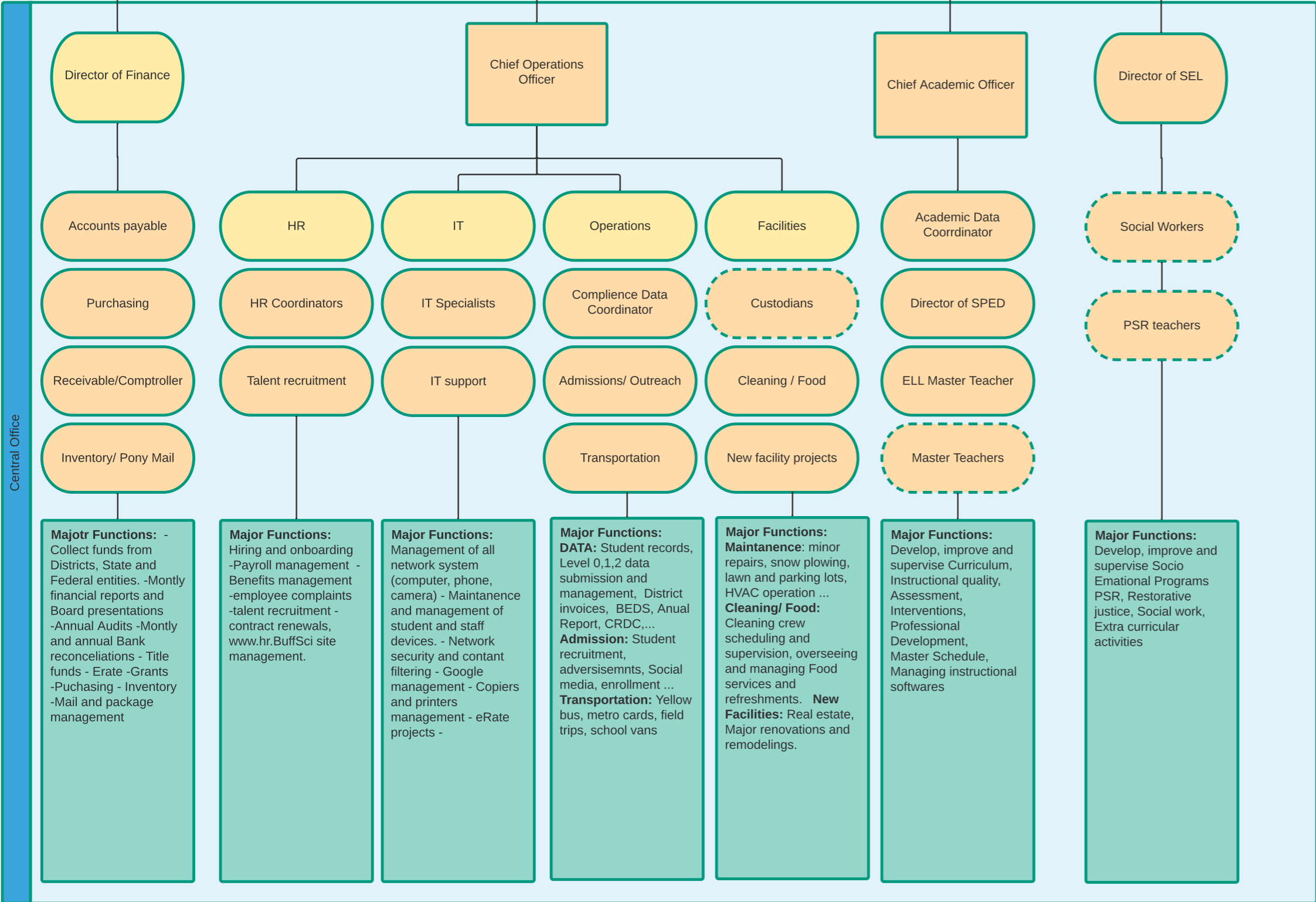
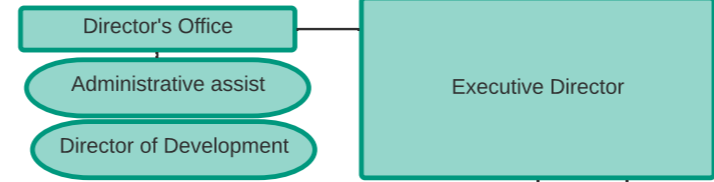
M.04.26.2023.5 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Mrs. Wallace, to adjourn the general meeting at 6:43 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary

The BASCS Board of Trustees



2023-24 BuffSci/RocSci Draft Calendar

August 2023						
S	M	T	W	R	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

February 2024						
S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

Teacher Days/Days Students are in Attendance							
Month	Tchr	K-8	HS	Month	Tchr	K-8	HS
Aug	9	0					
Sept	19	18	18	Feb	16	16	16
Oct	21	21	21	Mar	20	20	20
Nov	18	17	17	Apr	16	16	16
Dec	16	16	16	May	22	22	22
Jan	21	21	17	June	16	15	8
Total	104	93	89	Total	90	89	82
Total Teacher Days:				K-8	194	HS	194
Total Actual student days				K-8	182	HS	171
Total number of hours of instruction				K-8	1092	HS	1026

September 2023						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

March 2024						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Important Days

- Aug 16-17 August Regents
- Aug 21 - Sep 5 Teacher Only Days
- Sep 4 Labor Day (School Closed)
- Sept 6 First day for students and staff
- Oct 9 Indigenous Peoples Day (School Closed)
- Nov 7 Election Day (Teacher Only Day)
- Nov 10 Veteran's Day (School Closed)
- Nov 22-24 Thanksgiving (School Closed)
- Dec 25- Jan 1 Holiday Break (School Closed)
- Jan 15 MLK day (School closed)
- Jan 23-26 HS Regents Exams
- Feb 19-23 Winter Break (School Closed)
- March 29 Good Friday (central office also closed)
- Apr 1 - 5 Spring Break (School Closed)
- Apr 8 RocSci closed (solat eclipse)
- Apr 10 BuffSci Closed (Eid Al Fitr)
- May 27 Memorial Day (school closed)
- June 4 Regents (Algebra I - New Framework)
- June 14-26 Regents Exams
- June 17 Rating Day - 1st (School May Be Closed for Eid-Al-Adha)
- June 19 Juneteenth (School Closed)
- June 25 Last day for students
- June 26 Rating Day - 2nd
- June 26 Graduation
- Apr 22, May 24 PD days or PTC for RocSci

October 2023						
S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2024						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

November 2023						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	16
19	20	21	22	23	24	25
26	27	28	29	30		

May 2024						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

December 2023						
S	M	T	W	R	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June 2024						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

January 2024						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	11
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July 2024						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- HS Regent Exams
- 3-8 State tests
- School closed
- Report Card

- Central Office also closed
- Sup't Conference day
- Conference Day
- Early Release Day for Students



Department of Fire

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



Mark Morganti, Chief
Bureau of Fire Prevention

July 14, 2023

RE: *Certificate of Fire Inspection for:*

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
190 FRANKLIN ST.
BUFFALO, NY 14201

To Whom It May Concern;

An inspection was conducted at 190 FRANKLIN ST. by a member of the City of Buffalo Bureau of Fire Prevention.

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

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

Sincerely,

BUFFALO FIRE DEPARTMENT


LT. MARVIN SPATES
BUREAU OF FIRE PREVENTION



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

July 14, 2023

RE: Certificate of Fire Inspection for:

BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL
335 DOAT
BFLO, NY 14211

To Whom It May Concern:


An inspection was conducted at 335 DOAT 14211, by a member of the City of Buffalo Bureau of Fire Prevention.

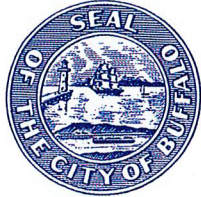
BUFFALO ACADEMY OF SCIENCE CHARTER SCHOOL was found to be in compliance with the Fire Code of New York State and Fire Ordinance of the City of Buffalo.

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

Sincerely,

BUFFALO FIRE DEPARTMENT


MARVIN SPATES
BUREAU OF FIRE PREVENTION



CITY OF BUFFALO

DEPARTMENT OF PERMIT & INSPECTION SERVICES



OFFICE OF THE COMMISSIONER

BYRON W. BROWN
Mayor

CATHERINE AMDUR
Commissioner

Certificate of Compliance

Number 300578

In accordance with the appropriate laws of the State of New York and or the ordinances of the City of Buffalo, the structures at **180 FRANKLIN** Buffalo, New York, having been inspected and found to conform substantially to applicable laws, ordinances, rules or regulations, the portion identified on this certificate is hereby certified for occupancy. This compliance certificate is subject to the limitations specified herein and is valid until revoked unless automatically voided by this certificate being altered in any manner if there is any violation of a law or ordinance found to exist subsequent to the issuance of the certificate, i.e. continued compliance with applicable codes and ordinances is required.

[Redacted Signature]

Assistant Director, Permit & Inspection Services

Date Issued: 09/02/2022

Construction Classification: 5B

Zoning District: N-1D

Use / Occupancy: E

Building Permit(s) Number: GC22-9549092

Date Issued: 05/10/2022

Building Inspector: RONALD ZIMMERMAN

Date of Inspection: 09/02/2022

Receipt Number: PER PERMIT

Portion of Building being inspected and certified: * 180 FRANKLIN AKA 190 FRANKLIN *** INFILL EXISTING INDOOR SWIMMING POOL AND CREATE NEW CLASSROOMS OVER EXISTING SPACE**

***** A SEPARATE PERMIT IS REQ. FOR THE HANDICAP LIFT INSTALLATION *****




CITY OF BUFFALO

Certificate of Occupancy

Certificate No.: 202891

In accordance with the appropriate laws of the State of New York and/or the Ordinances of the City of Buffalo the structure(s) located at **335 DOAT** Buffalo, New York, having been inspected and found to conform substantially to applicable laws, ordinances, rules or regulations, said structure(s) is hereby certified for occupancy. This certificate is issued subject to the limitation herein specified and is valid until revoked unless automatically voided by the conditions set forth on the reverse side of this certificate.

Date Issued: 06/15/2023



Commissioner of Permit and Inspection Services

No. of Units: 1

No. of Stories: 2

Building Type: 3B

Construction: ORDINARY

Class: E

Zoning District: N-3R

Sprinkler: YES (REQUIRED NFPA 13)

Smoke Detectors: YES

Carbon Monoxide Detectors: YES

Permit No: USE20-9524458 – TITLE 19

Permit Date: 02/22/2021

Inspector: TRENT MUGGLETON

Date Inspected: 06/15/2023

DESCRIPTION: TWO (2) STORY ORDINARY CONSTRUCTION EDUCATIONAL BUILDING

COMMERCIAL SPACE: 25,973 SQ. FT.

Story

Use

Basement:

ONE (1) CLASSROOM, UTILITIES, STORAGE

1st Floor:

SEVEN (7) CLASSROOMS, ONE (1) UNISEX RESTROOM, AUDITORIUM / CAFETERIA, ACTIVITY ROOM, STAGE ROOM, TWO (2) WARMING / KITCHEN ROOMS, NURSE ROOM, MISC. ROOM, TWO (2) OFFICES

2nd Floor:

ELEVEN (11) CLASSROOMS, SIX (6) RESTROOMS

SEE REVERSE SIDE



THIS CERTIFICATE IS NULL AND VOID IF:

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

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