

Application: West Buffalo Charter School

Amy Jones - ajones@westbuffalocharter.org
2022-2023 Annual Report

Summary

ID: 0000000142
Last submitted: Nov 1 2023 01:32 PM (EDT)
Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Oct 31 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)

WEST BUFFALO CHARTER SCHOOL 800000067492

a1. Popular School Name

WBCS

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

Mar 12 2010

f. Date School First Opened for Instruction

Aug 13 2012

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

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

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

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

West Buffalo Charter School believes in...

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

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

An extended school day.

Differentiated and intensive instruction in all academic areas.

Developing language acquisition, literacy skills, and reading proficiency.

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

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

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

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

Creating a school committed to excellence in education.

h. School Website Address

www.westbuffalocharter.org

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

500

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

497

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:

k
1
2
3
4
5

6

7

8

I. 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?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for 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	113 Lafayette Avenue	716-923-1534	Buffalo	K-8	K-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Andrea Todoro	School Leader	716-923-1534		atodoro@westbuffalocharter.org
Operational Leader	Rachel Banas	Director of Operations & Student Services	716-923-1534		rbanas@westbuffalocharter.org
Compliance Contact	Amy Jones	Chief Financial Officer	716-923-1534		ajones@westbuffalocharter.org
Complaint Contact	Andrea Todoro	School Leader	716-923-1534		atodoro@westbuffalocharter.org
DASA Coordinator	Amanda Nowak	Behavior Intervention	716-923-1534		anowak@westbuffalocharter.org
Phone Contact for After Hours Emergencies	Andrea Todoro	School Leader	716-923-1534		atodoro@westbuffalocharter.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)

[Certificate of Occupancy.pdf](#)

Filename: Certificate of Occupancy.pdf **Size:** 158.3 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[SKM_C360i23103112330.pdf](#)

Filename: SKM_C360i23103112330.pdf **Size:** 500.9 kB

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

Separate by semi-colon (;)

N/A

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.

Yes

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in organizational structure	Updated the Charter School Office on key positions that changed due to the departure of Elizabeth Sterns.	05/22/2023	
2				
3				
4				
5				

More revisions to add?

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	Amy Jones
Position	Chief Financial Officer
Phone/Extension	716-923-1534-2001
Email	ajones@westbuffalocharter.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



Signature, President of the Board of Trustees



Date

Jul 26 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Oct 31 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., Repost when financials have been submitted in November.)

Form for Entry 2 Links to Critical Documents on School Website

School Name: **West Buffalo Charter School**

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

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

[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.westbuffalocharter.org/forms-policies
2. Board meeting notices, agendas and documents	https://www.westbuffalocharter.org/about-us
3. New York State School Report Card	https://www.westbuffalocharter.org/academics-1
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.westbuffalocharter.org/forms-policies
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://www.westbuffalocharter.org/forms-policies
6. Authorizer-approved FOIL Policy	https://www.westbuffalocharter.org/forms-policies
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.westbuffalocharter.org/forms-policies

Thank you.



Entry 3 Progress Toward Goals

Completed - Oct 31 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	West Buffalo Charter School will increase student proficiency on the NYS Grades 3-8 English Language Arts Assessments to levels that meet or exceed the NYS average each year.	NYS Assessments	Unable to Assess	Data not available as of the time of this report
Academic Goal 2	West Buffalo Charter School will continue to meet or exceed the NYS average based on student proficiency outcomes on the NYS Grades 3-8 Math Assessments each year.	NYS Assessments	Unable to Assess	Data not available as of the date of this report
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

For the 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			Met	
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

No

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 - Nov 1 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.

[2022-23 Audited financials 2022 990](#)

Filename: 2022-23_Audited_financials_2022_990.pdf Size: 1.2 MB

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.

[audited-financial-report-template-nysed - for submission](#)

Filename: audited-financial-report-template_UbCUY4e.xlsx Size: 457.3 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.

[2023 Financial Statements - FINAL consolidated](#)

Filename: 2023_Financial_Statements_-_FINAL_5M0pg9D.pdf Size: 904.2 kB

Entry 4d - Financial Contact Information

Completed - Oct 31 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
	Amy Jones	ajones@westbuffalocharter.org	716-923-1534

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Sarah Hopkins, CPA	shopkins@lumsdencpa.com	716-856-3300	13

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

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

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 31 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.

[Annual Report updated-2023-2024 budet template submission - final](#)

Filename: Annual_Report_updated-2023-2024_b_vu0zJMN.xlsx Size: 40.8 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Oct 31 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.

[Financial Disclosure Forms - BOT](#)

Filename: Financial_Disclosure_Forms_-_BOT.pdf Size: 1.8 MB

Entry 7 BOT Membership Table

Completed - Oct 31 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	Michelle Stevens	[REDACTED]	Trustee/Member	Development & Governance Committees	Yes	4	06/30/2022	06/30/2025	8
2	James Deuschle	[REDACTED]	Treasurer	Audit & Finance (sub-committee: Finance/Construction/Facilities)	Yes	3	06/30/2021	06/30/2024	7
3	Thomas Schenk	[REDACTED]	Treasurer	Human Resources Committee	Yes	3	06/30/2022	06/30/2025	5 or less
4	Lorrei DiCamillo	[REDACTED]	Secretary	Academic Excellence Committee	Yes	2	06/30/2021	06/30/2024	9
5	Deborah Licata	[REDACTED]	Trustee/Member	Development Committee	Yes	2	06/30/2021	06/30/2024	9
6	Peter Heffley	[REDACTED]	Chair	Human Resource	Yes	2	06/30/2021	06/30/2024	9

		█		es Committee					
7	Robert Schreck	█ █ █	Vice Chair	Audit & Finance Committee	Yes	2	06/30/2023	06/30/2026	9
8	Wayne Robinson	█ █ █ █	Trustee/Member	Academic Excellence Committee	Yes	1	06/30/2021	06/30/2024	5 or less
9	Brielynn Bell	█ █ █	Trustee/Member	Human Resources Committee & Academic Excellence Committee	Yes	1	06/30/2021	06/30/2024	8

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
10	Ronald Rambally	[REDACTED]	Trustee/Member	Human Resources Committee	Yes	1	03/27/2023	06/30/2026	5 or less
11									
12									
13									
14									
15									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	10
b. Total Number of Members Added During 2022-2023	1
c. Total Number of Members who Departed during 2022-2023	0
d. Total Number of members, as set in Bylaws, Resolution or Minutes	(No response)

3. Number of Board meetings held during 2022-2023

9

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

10

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

10

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

0

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

0

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

6

Thank you.

Entry 8 Board Meeting Minutes

Completed - Oct 31 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**.

Board Meeting Minutes

Filename: Board_Meeting_Minutes.pdf Size: 849.5 kB

Entry 9 Enrollment & Retention

Completed - Oct 31 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>Approximately 90% of our students are classified as ED. During 2022-2023, we attended recruitment events as well as using social media to recruit. Our greatest source however is family referrals which results in this consistent trend.</p>	<p>We will continue to recruit the same way as 22-23 as we are successful in meeting our ED targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will still do this, we will continue to rely heavily on social media and family referrals.</p>
English Language Learners	<p>Approximately 25% of our students are classified as ELL. Our greatest referral source remains family referrals which results in this consistent trend. (sibling preference, in-house ENL liaison and our Karen maintenance staff)</p>	<p>We will continue to recruit the same way as 22-23 as we are successful in meeting our ELL targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will return to this, we will likely continue to rely heavily on social media and family referrals.</p>
Students with Disabilities	<p>We recruit city-wide and participate in the city-wide lottery platform thus recruitment is fair and open. While our incoming students were accepted at high rates, those students often don't get transition meetings in a timely manner. Also the referral process lagged at the district level. However, we are currently meeting our SWD targets.</p>	<p>We will continue to recruit the same way as 22-23 as we are successful in meeting our SWD targets. In years prior (nonCOVID years), we recruited heavily at the City-wide child care centers, UPK sites, refugee resettlement and adult English classes for newcomer families. While we will return to this, we will likely continue to rely heavily on social media and family referrals. We have worked</p>

hard in 22-23 to strengthen our identification process and will continue to do so.

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child.	Provide a solid and sound education program that limits the number of transferring students. Continue to provide wrap-around services that support the whole child.
English Language Learners	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to partner with community organizations that focus on newcomers. Continue to provide faculty and staff that are members of our diverse community that can also provide added language supports.
Students with Disabilities	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services such as speech, OT and PT.	Provide a solid and sound education program that limits transferring students. Continue to provide wrap-around services that support the whole child. Continue to offer self-contained so that students with needs beyond the typical charter school special education program model will stay at our school and not transfer to the district. Continue to provide high-quality related services.

Entry 10 – Teacher and Administrator Attrition

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 - Oct 31 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)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	2
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	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	0.0

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

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

	FTE Count
Total	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	0

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	44

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	49

Thank you.



Entry 12 Organization Chart

Completed - Oct 31 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.

[Entry 12 Org Chart 22-23](#)

Filename: Entry_12_Org_Chart_22-23.pdf Size: 96.4 kB

Entry 13 School Calendar

Completed - Oct 31 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.

[2023-2024 WBCS School Calendar](#)

Filename: 2023-2024_WBCS_School_Calendar.pdf Size: 194.1 kB

Entry 14 Staff Roster

Completed - Oct 31 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

[Faculty & Staff Roster](#)

Filename: Faculty_Staff_Roster.xlsx Size: 28.2 kB

Optional Additional Documents to Upload (BOR)

Incomplete

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 30, 2023

The Board of Trustees
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2023, and have issued our report thereon. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 9, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the School's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of or changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Other More Significant Audit and Accounting Items Addressed

- Revenue recognition
- Debt covenant compliance
- Consideration of ASU 2016-02, *Leases*

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

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

- Adjust health insurance expense and prepaid expenses by \$48,400
- Adjust accrued payroll taxes and related expense by \$23,000
- Record accrued interest and related expense of \$21,500
- Adjust accumulated depreciation and depreciation expense by \$19,300

Disagreements with Management

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

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

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

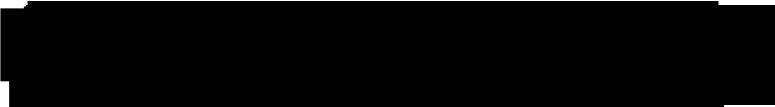
Other Significant Matters, Findings, or Issues

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

Additional Information

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

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



MANAGEMENT LETTER

October 30, 2023

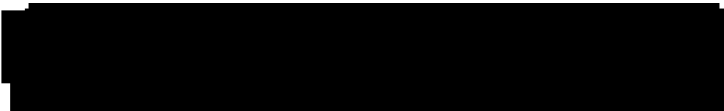
The Board of Trustees
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

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



WEST BUFFALO CHARTER SCHOOL

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2023

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June 30, 2023

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
West Buffalo Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023 and 2022, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

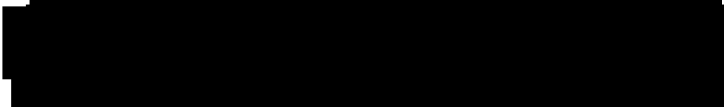
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Additional Information

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

Other Reporting Required by Government Auditing Standards

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


October 30, 2023

WEST BUFFALO CHARTER SCHOOL

Balance Sheets

June 30,	2023	2022
Assets		
Current assets:		
Cash	\$ 2,314,794	\$ 2,282,075
Receivables (Note 2)	1,138,341	996,807
Prepaid expenses	48,363	-
	<u>3,501,498</u>	<u>3,278,882</u>
Property and equipment, net (Note 3)	11,602,146	11,928,627
Interest rate swap (Note 5)	454,147	142,826
Other assets	4,745	4,745
	<u>12,061,038</u>	<u>12,076,198</u>
	\$ 15,562,536	\$ 15,355,080
Liabilities and Net Assets		
Current liabilities:		
Current portion of long-term debt (Note 5)	\$ 492,969	\$ 463,130
Accounts payable and accrued expenses	1,003,630	967,548
Refundable advances	-	171,596
	<u>1,496,599</u>	<u>1,602,274</u>
Long-term debt (Note 5)	5,820,054	6,313,023
	<u>7,316,653</u>	<u>7,915,297</u>
Net assets:		
Without donor restrictions	8,245,883	7,366,783
With donor restrictions	-	73,000
	<u>8,245,883</u>	<u>7,439,783</u>
	\$ 15,562,536	\$ 15,355,080

See accompanying notes.

WEST BUFFALO CHARTER SCHOOL

Statements of Activities

For the years ended June 30,

2023

2022

Changes in net assets without donor restrictions:

Support and revenue:

Enrollment fees:

Revenue - resident student enrollment

\$ **6,671,121** \$ 6,701,001

Revenue - students with disabilities

601,117 516,969

Contributions:

Federal awards

1,137,135 1,034,727

State and other awards

16,000 4,220

Other income

48,941 54,363

Net assets released from restrictions

73,000 99,000

Total support and revenue

8,547,314 8,410,280

Expenses:

Program expenses:

Regular education

3,160,242 3,044,436

Special education

1,305,460 1,258,470

Other programs

1,881,008 1,805,479

Total program expenses

6,346,710 6,108,385

Supporting services:

Management and general

1,632,825 1,552,819

Total expenses

7,979,535 7,661,204

Other changes:

Gain on interest rate swap

311,321 763,247

Change in net assets without donor restrictions

879,100 1,512,323

Changes in net assets with donor restrictions:

Contributions - state and other awards

- 73,000

Net assets released from restrictions

(73,000) (99,000)

Change in net assets with donor restrictions

(73,000) (26,000)

Changes in net assets

806,100 1,486,323

Net assets - beginning

7,439,783 5,953,460

Net assets - ending

\$ 8,245,883 \$ 7,439,783

WEST BUFFALO CHARTER SCHOOL

Statement of Functional Expenses

For the year ended June 30, 2023

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

WEST BUFFALO CHARTER SCHOOL

Statement of Functional Expenses

For the year ended June 30, 2022

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

WEST BUFFALO CHARTER SCHOOL

Statements of Cash Flows

For the years ended June 30,	2023	2022
Operating activities:		
Cash received from enrollment fees	\$ 7,167,136	\$ 7,382,066
Cash received from federal, state and other awards	945,107	955,414
Cash received from other sources	48,941	68,349
Payments to employees for services and benefits	(5,996,231)	(5,408,417)
Payments to vendors and suppliers	(1,176,187)	(1,261,881)
Interest paid	(348,005)	(456,189)
Net operating activities	640,761	1,279,342
Investing activities:		
Property and equipment expenditures	(127,799)	(97,944)
Financing activities:		
Payments on long-term debt	(480,243)	(845,923)
Net change in cash	32,719	335,475
Cash - beginning	2,282,075	1,946,600
Cash - ending	\$ 2,314,794	\$ 2,282,075

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

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

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

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 30, 2023, the date the financial statements were available to be issued.

Cash:

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

Property and Equipment:

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

Revenue Recognition:

Enrollment Fees:

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

Contributions:

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

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

Net assets with donor restrictions were available to support educational initiatives administered by the School for the year ended June 30, 2022.

Receivables:

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

Transportation:

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

Income Taxes:

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

Use of Estimates:

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

Functional Expense Allocation:

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

2. Receivables:

	2023	2022
Enrollment fees	\$ 239,446	\$ 134,344
Contributions	898,895	862,463
	<u>\$ 1,138,341</u>	<u>\$ 996,807</u>

3. Property and Equipment:

	2023	2022
Land	\$ 408,880	\$ 408,880
Building and improvements	13,194,769	13,158,600
Furniture and equipment	1,114,719	1,023,089
	<u>14,718,368</u>	14,590,569
Less accumulated depreciation	3,116,222	2,661,942
	<u>\$ 11,602,146</u>	<u>\$ 11,928,627</u>

4. Short-Term Borrowings:

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2023 and 2022.

5. Long-Term Debt:

	2023	2022
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% based on terms of an interest rate swap agreement.	\$ 6,398,592	\$ 6,878,835
Less unamortized debt issuance costs	85,569	102,682
	<u>6,313,023</u>	6,776,153
Less current portion	492,969	463,130
	<u>\$ 5,820,054</u>	<u>\$ 6,313,023</u>

Debt issuance costs are amortized over the term of the related long-term debt and recognized as interest expense. Estimated aggregate maturities of net long-term debt subsequent to June 30, 2023 are as follows:

2024	\$ 492,969
2025	524,681
2026	558,383
2027	4,736,990
	<u>\$ 6,313,023</u>

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

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

6. Retirement Plan:

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

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

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

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 10.29% of the annual covered payroll for the year ended June 30, 2023 and 9.80% for the year ended June 30, 2022. The required contributions for the years ended June 30, 2023 and 2022 were \$357,420 and \$307,140.

7. Fair Value Measurements:

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

Description	2023	2022
Interest rate swap asset	\$ 454,147	\$ 142,826

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2023 Interest rate swap	\$ -	\$ 454,147	\$ -
2022 Interest rate swap	\$ -	\$ 142,826	\$ -

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

8. Financial Assets Available for Operations:

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

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

	2023	2022
Cash	\$ 2,214,794	\$ 2,109,075
Receivables	1,138,341	996,807
	\$ 3,353,135	\$ 3,105,882

9. Contingencies:

The School is subject to claims and lawsuits that arise in the ordinary course of business. Management does not believe these claims will have a material adverse effect on the School.

Additional Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-23-4660	\$ 269,887
Supporting Effective Instruction State Grants	84.367	0147-23-4660	30,765
English Language Acquisition State Grants	84.365	0293-23-4660	12,330
Student Support and Academic Enrichment Program	84.424	0204-23-4660	20,242
Education Stabilization Fund:			
Elementary and Secondary Emergency Relief Fund	84.425D	5891-21-4660	68,058 ¹
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-4660	<u>735,853</u> ¹
Total Expenditures of Federal Awards			<u>\$ 1,137,135</u>

¹ Total Education Stabilization Fund - \$803,911

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation:

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

Basis of Accounting:

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

Indirect Costs:

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

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

The Board of Trustees
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



October 30, 2023

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

The Board of Trustees
West Buffalo Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



October 30, 2023

Schedule of Findings and Questioned Costs

For the year ended June 30, 2023

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>	<u>Amount</u>
Education Stabilization Fund	84.425	<u>\$ 803,911</u>

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

Auditee qualified as low-risk auditee? No

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.



West Buffalo Charter School

113 Lafayette Ave. • Buffalo, New York 14213

716.923.1534 • www.westbuffalocharter.org

Mrs. Andrea Todoro, School Leader • Mrs. Amy Jones, Chief Financial Officer

October 30, 2023

Lumsden & McCormick, LLP
Cyclorama Building
369 Franklin Street
Buffalo, New York 14202

This representation letter is provided in connection with your audits of the financial statements of West Buffalo Charter School (the School), which comprise the balance sheets as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of October 30, 2023, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP.
- The financial statements referred to above have been fairly presented in accordance with GAAP and include all proper classifications, required additional information, and note disclosure.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- With respect to any nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;



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- Evaluated and accepted responsibility for the result of the service performed; and
- Established and maintained internal controls, including monitoring ongoing activities
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions, if any, have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
- All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation, claims, and assessments, if any, have been accounted for and disclosed in accordance with GAAP.
- All assets and liabilities under the School's control are included in the financial statements.
- Net assets presented in the statement of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.
- We have maintained the composition of the School's assets in amounts needed to comply with all donor restrictions.
- The School's disclosed tax-exempt status is accurate.
- The basis used for allocation of functional expenses is reasonable and appropriate.
- Internal controls over the receipt and recording of contributions are adequate.
- Material concentrations, if any, have been appropriately disclosed in accordance with GAAP.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.



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- Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the School's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
- We have no knowledge of any allegations of fraud, or suspected fraud, affected the School's financial statements communicated by employees, former employees, vendors (contractors), regulators, or others.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware, if applicable.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The School has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.



West Buffalo Charter School

113 Lafayette Ave. • Buffalo, New York 14213

716.923.1534 • www.westbuffalocharter.org

Mrs. Andrea Todoro, School Leader • Mrs. Amy Jones, Chief Financial Officer

- We have disclosed to you all guarantees, whether written or oral, under which the School is contingently liable, if any.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification™ (ASC) 450, Contingencies.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC-450.
- We have reviewed and approved all adjusting entries reflected in the financial statements.
- We have also reviewed and approved a draft of the financial statements.
- The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- West Buffalo Charter School is a 501(c)(3) corporation exempt from taxation under §501(a) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- We acknowledge our responsibility for presenting the additional information in accordance with GAAP, and we believe additional information, including its form and content, is fairly presented in accordance with GAAP. The methods of measurement and presentation of the additional information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the additional information.

Single Audit

- With respect to federal awards, we represent the following to you:



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- We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- We are responsible for the preparation and presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance.
- We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- As part of your audit, you prepared the draft financial statements and related notes, and the SEFA. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and SEFA.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the SEFA, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- We are responsible for including the auditors' report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.
- We have identified and disclosed all our government programs and related activities subject to the Uniform Guidance compliance audit.
- We have notified you of federal awards and funding increments that were received before December 26, 2014, if any, and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- When the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the School of the SEFA and the auditors' report thereon.
- We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, including donated surplus property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.



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- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditors' report.
- We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received, if any, from the end of the period covered by the compliance audit to the date of the auditors' report.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- The reporting package does not contain personally identifiable information.



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- We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditors' role in the preparation of this information.
- We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period, if applicable.
- We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you federal statutes, regulations, and the terms and conditions of federal awards that are considered to have direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditors' report.
- We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

Signature: _____

Title: Chief Financial Officer

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WEST BUFFALO CHARTER SCHOOL Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 113 LAFAYETTE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14213 F Name and address of principal officer: ANDREA TODORO SAME AS C ABOVE	D Employer identification number [REDACTED] E Telephone number 716-923-1534 G Gross receipts \$ 8,384,280. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.WESTBUFFALOCHARTER.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 2010 M State of legal domicile: NY

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO CREATE A STIMULATING ACADEMIC PROGRAM AND A SAFE, INVITING, RESPECTFUL SCHOOL CULTURE.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	120
	6	Total number of volunteers (estimate if necessary)	6	50
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	1,597,622.	1,116,347.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7,238,425.	7,217,970.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	75,274.	49,963.
12			8,911,321.	8,384,280.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,606,100.	5,527,109.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,035,395.	2,134,095.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	6,641,495.	7,661,204.
	19	Revenue less expenses. Subtract line 18 from line 12	2,269,826.	723,076.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	15,071,530.	15,355,080.
	22	Net assets or fund balances. Subtract line 21 from line 20	9,118,070.	7,915,297.
	22		5,953,460.	7,439,783.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ELIZABETH J. STERNS, FINANCE & OPERATIONS OFFICER Type or print name and title	Date [REDACTED]			
Paid Preparer Use Only	Print/Type preparer's name SARAH M. HOPKINS	Preparer's signature SARAH M. HOPKINS	Date 04/12/23	Check if self-employed <input type="checkbox"/>	PTIN P02010701
	Firm's name ▶ LUMSDEN & MCCORMICK, LLP Firm's address ▶ 369 FRANKLIN STREET BUFFALO, NY 14202	Firm's EIN ▶ [REDACTED]	Phone no. (716) 856-3300		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TOMORROW'S FUTURE LEADERS ARE SITTING IN OUR CLASSROOMS TODAY. WITH SMALL CLASS SIZES, A RIGOROUS CURRICULUM ALIGNED WITH THE COMMON CORE LEARNING STANDARDS, AND HIGH EXPECTATIONS, WEST BUFFALO CHARTER SCHOOL (WBCS) DEVELOPS AN EXCEPTIONAL FOUNDATION OF LITERACY SKILLS FOR ALL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 6,108,385. including grants of \$) (Revenue \$ 7,267,933.) WBCS BEGAN OPERATING IN AUGUST 2012 WITH GRADES K- 2, EXPANDING TO 4TH GRADE BY 2014. WHILE ITS ORIGINAL CHARTER CALLED FOR A K- 4 GRADE SPAN, THE NYSED DEPARTMENT APPROVED THE SCHOOL'S APPLICATION IN FEBRUARY 2016 TO EXPAND ITS PROGRAM THROUGH 8TH GRADE. THE APPLICATION WAS MADE DUE TO THE SCHOOL'S ACADEMIC SUCCESS IN GRADES K-4 AS WELL AS STRONG STUDENT AND FAMILY REQUESTS FOR AN EXPANDED PROGRAM. IN JULY 2016, WBCS BEGAN PHASE ONE OF A TWO-PHASED EXPANSION PLAN. THE FIRST PHASE WAS A \$1.7 MILLION EXPANSION TO ITS ORIGINAL BUILDING WHICH THE SCHOOL FULLY SELF-FINANCED FROM OPERATING CASH FLOW. THIS EIGHT-CLASSROOM ADDITION WOULD PROVIDE SPACE FOR THE IMMEDIATE GRADE EXPANSION NEEDS WHILE CONSTRUCTION AND FINANCING WERE FINALIZED FOR THE REMAINING SPACE NEEDS. IN JULY 2017, WBCS BEGAN CONSTRUCTION ON PHASE

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 6,108,385.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records ELIZABETH J. STERNS - (716)923-1534 113 LAFAYETTE AVE, BUFFALO, NY 14213

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANDREA TODORO SCHOOL LEADER	40.00			X				166,869.	0.	39,071.
(2) ELIZABETH STERNS FINANCE & OPERATIONS OFFICER	40.00			X				164,104.	0.	38,813.
(3) PETER HEFFLEY PRESIDENT	2.00	X		X				0.	0.	0.
(4) ROBERT SCHRECK VICE PRESIDENT	2.00	X		X				0.	0.	0.
(5) LORREI DICAMILLO SECRETARY	2.00	X		X				0.	0.	0.
(6) JAMES DEUSCHLE TREASURER	2.00	X		X				0.	0.	0.
(7) BRIELYNN BELL TRUSTEE	2.00	X						0.	0.	0.
(8) DEBORAH LICATA TRUSTEE	2.00	X						0.	0.	0.
(9) WAYNE ROBINSON TRUSTEE	2.00	X						0.	0.	0.
(10) DR. THOMAS SCHENK TRUSTEE	2.00	X						0.	0.	0.
(11) MICHELLE STEVENS TRUSTEE	2.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							330,973.	0.	77,884.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							330,973.	0.	77,884.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a			
	b	Membership dues	1b			
	c	Fundraising events	1c			
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	1,034,727.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	81,620.		
	g	Noncash contributions included in lines 1a-1f	1g	\$		
	h	Total. Add lines 1a-1f		1,116,347.		
Program Service Revenue	2 a	ENROLLMENT REVENUE	Business Code			
			611710	7,217,970.	7,217,970.	
	b					
	c					
	d					
	e					
	f	All other program service revenue				
g	Total. Add lines 2a-2f		7,217,970.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)				
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real			
			(ii) Personal			
	b	Less: rental expenses	6b			
	c	Rental income or (loss)	6c			
	d	Net rental income or (loss)				
	7 a	Gross amount from sales of assets other than inventory	(i) Securities			
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b			
	c	Gain or (loss)	7c			
	d	Net gain or (loss)				
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
b	Less: direct expenses	8b				
c	Net income or (loss) from fundraising events					
9 a	Gross income from gaming activities. See Part IV, line 19					
b	Less: direct expenses	9b				
c	Net income or (loss) from gaming activities					
10 a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold	10b				
c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d	All other revenue	900088	49,963.	49,963.	
	e	Total. Add lines 11a-11d		49,963.		
12	Total revenue. See instructions		8,384,280.	7,267,933.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	407,760.		407,760.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,999,673.	3,393,002.	606,671.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	276,358.	241,581.	34,777.	
9 Other employee benefits	485,376.	429,995.	55,381.	
10 Payroll taxes	357,942.	282,774.	75,168.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	190,831.		190,831.	
12 Advertising and promotion	28,021.	25,219.	2,802.	
13 Office expenses	376,881.	318,608.	58,273.	
14 Information technology	108,234.	81,175.	27,059.	
15 Royalties				
16 Occupancy	78,974.	73,446.	5,528.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	78,243.	70,419.	7,824.	
20 Interest	456,189.	424,254.	31,935.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	442,742.	411,750.	30,992.	
23 Insurance	40,184.	37,371.	2,813.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MAINTENANCE AND REPAIRS	214,355.	199,350.	15,005.	
b CONTRACTED SERVICES	83,440.	83,440.		
c STUDENT SERVICES	36,001.	36,001.		
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	7,661,204.	6,108,385.	1,552,819.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,365,907.	1	1,700,320.
	2 Savings and temporary cash investments	580,693.	2	581,755.
	3 Pledges and grants receivable, net	534,334.	3	862,463.
	4 Accounts receivable, net	312,426.	4	134,344.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 14,590,569.		
	b Less: accumulated depreciation	10b 2,661,942.	12,273,425.	10c 11,928,627.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	4,745.	15	147,571.
16 Total assets. Add lines 1 through 15 (must equal line 33)	15,071,530.	16	15,355,080.	
Liabilities	17 Accounts payable and accrued expenses	1,495,994.	17	967,548.
	18 Grants payable		18	
	19 Deferred revenue		19	171,596.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	7,622,076.	23	6,776,153.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	9,118,070.	26	7,915,297.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	5,854,460.	27	7,366,783.
	28 Net assets with donor restrictions	99,000.	28	73,000.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	5,953,460.	32	7,439,783.
	33 Total liabilities and net assets/fund balances	15,071,530.	33	15,355,080.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,384,280.
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,661,204.
3	Revenue less expenses. Subtract line 2 from line 1	3	723,076.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,953,460.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	763,247.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,439,783.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: WEST BUFFALO CHARTER SCHOOL
Employer identification number: [redacted]

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 [] A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 [X] A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
3 [] A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 [] A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 [] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 [] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 [] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 [] A community trust described in section 170(b)(1)(A)(vi).
9 [] An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 [] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions...
11 [] An organization organized and operated exclusively to test for public safety.
12 [] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a [] Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b [] Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c [] Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d [] Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e [] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations: []
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			



Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Name of the organization

WEST BUFFALO CHARTER SCHOOL

Employer identification number

[REDACTED]

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization WEST BUFFALO CHARTER SCHOOL	Employer identification number <div style="background-color: black; width: 100px; height: 15px;"></div>
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>1,034,727.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>73,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization WEST BUFFALO CHARTER SCHOOL	Employer identification number [REDACTED]
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization WEST BUFFALO CHARTER SCHOOL	Employer identification number [REDACTED]
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization WEST BUFFALO CHARTER SCHOOL Employer identification number

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1-6 regarding donor advised funds.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions 1a-1b regarding collections of art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		408,880.		408,880.
b Buildings		13,158,600.	1,948,162.	11,210,438.
c Leasehold improvements				
d Equipment		1,023,089.	713,780.	309,309.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				11,928,627.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	9,147,527.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	763,247.
e	Add lines 2a through 2d	2e	763,247.
3	Subtract line 2e from line 1	3	8,384,280.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	8,384,280.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	7,661,204.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	7,661,204.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,661,204.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

GAIN ON INTEREST RATE SWAP 763,247.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

Name of the organization

WEST BUFFALO CHARTER SCHOOL

Employer identification number

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
CHARTER SCHOOLS, BY LAW, ARE REQUIRED TO ACCEPT ALL STUDENTS REGARDLESS OF SOCIAL ECONOMIC, RACE OR ABILITY. THIS IS STATED IN WEST BUFFALO CHARTER SCHOOL'S FORMAL "ENROLLMENT POLICY."		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
CHARTER SCHOOLS ARE FREE THEREFORE THERE ARE NO RECORDS DOCUMENTING THAT SCHOLARSHIPS AND OTHER FINANCIAL ASSISTANCE ARE AWARDED ON A RACIALLY NONDISCRIMINATORY BASIS.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule E (Form 990) 2021



Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

SCHEDULE E, LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID

THE SCHOOL IS THE RECIPIENT OF AWARDS AND REIMBURSEMENTS FROM VARIOUS FEDERAL, STATE, AND LOCAL SOURCES. THE AWARDS AND REIMBURSEMENTS ARE SUBJECT TO VARIOUS COMPLIANCE AND FINANCIAL AUDITS BY THE FUNDING SOURCE(S).

Multiple horizontal lines for supplemental information.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **WEST BUFFALO CHARTER SCHOOL**
 Employer identification number: [REDACTED]

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) ANDREA TODORO SCHOOL LEADER	(i)	155,954.	5,000.	5,915.	15,090.	23,981.	205,940.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ELIZABETH STERNS FINANCE & OPERATIONS OFFICER	(i)	153,290.	5,000.	5,814.	14,832.	23,981.	202,917.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

WEST BUFFALO CHARTER SCHOOL

Employer identification number

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

STUDENTS IN GRADES K-8. WEST BUFFALO CHARTER SCHOOL IS A PLACE WHERE
DIVERSITY IS CELEBRATED, INDIVIDUAL DIFFERENCES ARE ACCEPTED, AND
STUDENT SUCCESS IS MAXIMIZED.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

TWO, A 30,000 SQUARE FOOT EXPANSION WHICH WOULD ACCOMMODATE THE NEW
MIDDLE SCHOOL PROGRAM, IMPROVED ADMINISTRATIVE SPACES AND A FULL-SIZED
GYM. THE TOTAL COST OF THIS EXPANSION WAS APPROXIMATELY \$10 MILLION
WHICH INCLUDED \$3.5 MILLION TO PAY OFF THE PREVIOUS MORTGAGE AND LEASE.
THE TOTAL PROJECT WAS COMPLETED IN JULY 2018 AND CURRENTLY HOUSES
GRADES K-8 WITH ENROLLMENT CAPPED AT 500 STUDENTS.
THE SCHOOL HAS ALWAYS ENROLLED A LARGE NUMBER OF STUDENTS WITH
DISABILITIES (SWD) HOWEVER MANY STUDENTS WITH MORE SEVERE INTELLECTUAL
DISABILITIES WOULD OFTEN TRANSFER BACK TO THE DISTRICT UPON THE BUFFALO
PUBLIC SCHOOL'S COMMITTEE ON SPECIAL EDUCATION (CSE) RECOMMENDATION
THAT A MORE RESTRICTIVE (SELF-CONTAINED) CLASSROOM WOULD BETTER MEET
THE STUDENTS' ACADEMIC AND SOCIAL NEEDS. DUE TO THIS TREND, THE SCHOOL
CREATED ITS OWN SELF-CONTAINED CLASSROOM IN 2019 (8:1:1) AND NOW HAS
THREE MULTI-AGE 8:1:1 CLASSROOMS WHICH ACCOMMODATE 24 STUDENTS
REQUIRING A SELF-CONTAINED SETTING. THIS ALSO INCREASED THE TOTAL
ENROLLMENT OF THE SCHOOL BY 24 ADDITIONAL STUDENTS WITHOUT INCREASING
THE GENERAL EDUCATION CLASSROOMS CLASS SIZES.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF TRUSTEES HAS DELEGATED THE DETAILED REVIEW OF FORM 990 TO THE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Name of the organization WEST BUFFALO CHARTER SCHOOL	Employer identification number [REDACTED]
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FINANCE & OPERATIONS OFFICER. ONCE REVIEWED, THE FORM 990 IS PROVIDED TO THE BOARD OF TRUSTEES BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL BOARD MEMBERS ARE REQUIRED TO COMPLETE CONFLICT OF INTEREST FORMS ANNUALLY AS REQUIRED BY THE NEW YORK STATE EDUCATION DEPARTMENT.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD OF DIRECTORS, IN CONJUNCTION WITH A TECHNICAL CONSULTANT, USED COMPARATIVE SALARY INFORMATION FROM SIMILAR POSITIONS IN OTHER LOCAL CHARTER SCHOOLS TO DETERMINE KEY EMPLOYEE COMPENSATION.

FORM 990, PART VI, SECTION C, LINE 19:

ALL GOVERNING DOCUMENTS AND POLICIES ARE AVAILABLE UPON REQUEST; ALL BOARD MINUTES ARE AVAILABLE ON THE SCHOOL'S WEBSITE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

GAIN ON INTEREST RATE SWAP	763,247.
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FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 30, 2023

The Board of Trustees
West Buffalo Charter School

We have audited the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2023, and have issued our report thereon. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 9, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the School's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the School is included in Note 1 to the financial statements. There have been no initial selection of or changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

Other More Significant Audit and Accounting Items Addressed

- Revenue recognition
- Debt covenant compliance
- Consideration of ASU 2016-02, *Leases*

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

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

- Adjust health insurance expense and prepaid expenses by \$48,400
- Adjust accrued payroll taxes and related expense by \$23,000
- Record accrued interest and related expense of \$21,500
- Adjust accumulated depreciation and depreciation expense by \$19,300

Disagreements with Management

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

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

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

Representations Requested from Management

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

Management's Consultations with Other Accountants

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

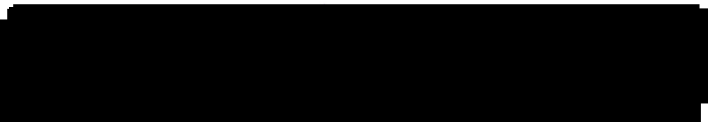
Other Significant Matters, Findings, or Issues

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

Additional Information

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

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



MANAGEMENT LETTER

October 30, 2023

The Board of Trustees
West Buffalo Charter School

In planning and performing our audit of the financial statements of West Buffalo Charter School (the School) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

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



WEST BUFFALO CHARTER SCHOOL

SINGLE AUDIT REPORTING PACKAGE

JUNE 30, 2023

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June 30, 2023

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
West Buffalo Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying balance sheets of West Buffalo Charter School (the School) as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2023 and 2022, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

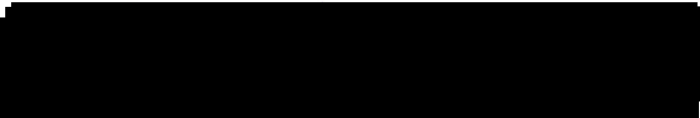
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Additional Information

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

Other Reporting Required by Government Auditing Standards

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


October 30, 2023

WEST BUFFALO CHARTER SCHOOL

Balance Sheets

June 30,	2023	2022
Assets		
Current assets:		
Cash	\$ 2,314,794	\$ 2,282,075
Receivables (Note 2)	1,138,341	996,807
Prepaid expenses	48,363	-
	<u>3,501,498</u>	<u>3,278,882</u>
Property and equipment, net (Note 3)	11,602,146	11,928,627
Interest rate swap (Note 5)	454,147	142,826
Other assets	4,745	4,745
	<u>12,061,038</u>	<u>12,076,198</u>
	\$ 15,562,536	\$ 15,355,080
Liabilities and Net Assets		
Current liabilities:		
Current portion of long-term debt (Note 5)	\$ 492,969	\$ 463,130
Accounts payable and accrued expenses	1,003,630	967,548
Refundable advances	-	171,596
	<u>1,496,599</u>	<u>1,602,274</u>
Long-term debt (Note 5)	5,820,054	6,313,023
	<u>7,316,653</u>	<u>7,915,297</u>
Net assets:		
Without donor restrictions	8,245,883	7,366,783
With donor restrictions	-	73,000
	<u>8,245,883</u>	<u>7,439,783</u>
	\$ 15,562,536	\$ 15,355,080

See accompanying notes.

WEST BUFFALO CHARTER SCHOOL

Statements of Activities

For the years ended June 30,

2023

2022

Changes in net assets without donor restrictions:

Support and revenue:

Enrollment fees:

Revenue - resident student enrollment

\$ **6,671,121** \$ 6,701,001

Revenue - students with disabilities

601,117 516,969

Contributions:

Federal awards

1,137,135 1,034,727

State and other awards

16,000 4,220

Other income

48,941 54,363

Net assets released from restrictions

73,000 99,000

Total support and revenue

8,547,314 8,410,280

Expenses:

Program expenses:

Regular education

3,160,242 3,044,436

Special education

1,305,460 1,258,470

Other programs

1,881,008 1,805,479

Total program expenses

6,346,710 6,108,385

Supporting services:

Management and general

1,632,825 1,552,819

Total expenses

7,979,535 7,661,204

Other changes:

Gain on interest rate swap

311,321 763,247

Change in net assets without donor restrictions

879,100 1,512,323

Changes in net assets with donor restrictions:

Contributions - state and other awards

- 73,000

Net assets released from restrictions

(73,000) (99,000)

Change in net assets with donor restrictions

(73,000) (26,000)

Changes in net assets

806,100 1,486,323

Net assets - beginning

7,439,783 5,953,460

Net assets - ending

\$ 8,245,883 \$ 7,439,783

WEST BUFFALO CHARTER SCHOOL

Statement of Functional Expenses

For the year ended June 30, 2023

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

WEST BUFFALO CHARTER SCHOOL

Statement of Functional Expenses

For the year ended June 30, 2022

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

WEST BUFFALO CHARTER SCHOOL

Statements of Cash Flows

For the years ended June 30,	2023	2022
Operating activities:		
Cash received from enrollment fees	\$ 7,167,136	\$ 7,382,066
Cash received from federal, state and other awards	945,107	955,414
Cash received from other sources	48,941	68,349
Payments to employees for services and benefits	(5,996,231)	(5,408,417)
Payments to vendors and suppliers	(1,176,187)	(1,261,881)
Interest paid	(348,005)	(456,189)
Net operating activities	640,761	1,279,342
Investing activities:		
Property and equipment expenditures	(127,799)	(97,944)
Financing activities:		
Payments on long-term debt	(480,243)	(845,923)
Net change in cash	32,719	335,475
Cash - beginning	2,282,075	1,946,600
Cash - ending	\$ 2,314,794	\$ 2,282,075

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

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

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

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 30, 2023, the date the financial statements were available to be issued.

Cash:

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

Property and Equipment:

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

Revenue Recognition:

Enrollment Fees:

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

Contributions:

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

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

Net assets with donor restrictions were available to support educational initiatives administered by the School for the year ended June 30, 2022.

Receivables:

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

Transportation:

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

Income Taxes:

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

Use of Estimates:

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

Functional Expense Allocation:

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

2. Receivables:

	2023	2022
Enrollment fees	\$ 239,446	\$ 134,344
Contributions	898,895	862,463
	<u>\$ 1,138,341</u>	<u>\$ 996,807</u>

3. Property and Equipment:

	2023	2022
Land	\$ 408,880	\$ 408,880
Building and improvements	13,194,769	13,158,600
Furniture and equipment	1,114,719	1,023,089
	<u>14,718,368</u>	14,590,569
Less accumulated depreciation	3,116,222	2,661,942
	<u>\$ 11,602,146</u>	<u>\$ 11,928,627</u>

4. Short-Term Borrowings:

The School has available a \$500,000 bank revolving line of credit demand loan for working capital financing with interest payable at Bloomberg Short-Term Bank Yield Index (BSBY) plus 2.50%, secured by certain assets. There were no amounts outstanding at June 30, 2023 and 2022.

5. Long-Term Debt:

	2023	2022
Bank loan, monthly principal payments ranging from \$32,657 to \$52,365, due June 2027 with balloon payment of \$4,160,000, secured by essentially all assets. Interest on the loan is fixed at 5.25% based on terms of an interest rate swap agreement.	\$ 6,398,592	\$ 6,878,835
Less unamortized debt issuance costs	85,569	102,682
	<u>6,313,023</u>	6,776,153
Less current portion	492,969	463,130
	<u>\$ 5,820,054</u>	<u>\$ 6,313,023</u>

Debt issuance costs are amortized over the term of the related long-term debt and recognized as interest expense. Estimated aggregate maturities of net long-term debt subsequent to June 30, 2023 are as follows:

2024	\$ 492,969
2025	524,681
2026	558,383
2027	4,736,990
	<u>\$ 6,313,023</u>

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

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

6. Retirement Plan:

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

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

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

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 10.29% of the annual covered payroll for the year ended June 30, 2023 and 9.80% for the year ended June 30, 2022. The required contributions for the years ended June 30, 2023 and 2022 were \$357,420 and \$307,140.

7. Fair Value Measurements:

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

Description	2023	2022
Interest rate swap asset	\$ 454,147	\$ 142,826

Fair value was determined as follows as of June 30:

	Based on		
	Quoted Prices in Active Markets	Other Observable Inputs	Unobservable Inputs
2023 Interest rate swap	\$ -	\$ 454,147	\$ -
2022 Interest rate swap	\$ -	\$ 142,826	\$ -

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

8. Financial Assets Available for Operations:

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

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

	2023	2022
Cash	\$ 2,214,794	\$ 2,109,075
Receivables	1,138,341	996,807
	\$ 3,353,135	\$ 3,105,882

9. Contingencies:

The School is subject to claims and lawsuits that arise in the ordinary course of business. Management does not believe these claims will have a material adverse effect on the School.

Additional Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Grantor Number	Expenditures
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I Grants to Local Educational Agencies	84.010	0021-23-4660	\$ 269,887
Supporting Effective Instruction State Grants	84.367	0147-23-4660	30,765
English Language Acquisition State Grants	84.365	0293-23-4660	12,330
Student Support and Academic Enrichment Program	84.424	0204-23-4660	20,242
Education Stabilization Fund:			
Elementary and Secondary Emergency Relief Fund	84.425D	5891-21-4660	68,058 ¹
American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	5880-21-4660	<u>735,853</u> ¹
Total Expenditures of Federal Awards			<u>\$ 1,137,135</u>

¹ Total Education Stabilization Fund - \$803,911

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation:

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

Basis of Accounting:

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

Indirect Costs:

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

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

The Board of Trustees
West Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Buffalo Charter School (the School), which comprise the balance sheet as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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



October 30, 2023

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

The Board of Trustees
West Buffalo Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 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 (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



October 30, 2023

Schedule of Findings and Questioned Costs

For the year ended June 30, 2023

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>	<u>Amount</u>
Education Stabilization Fund	84.425	\$ <u>803,911</u>

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

Auditee qualified as low-risk auditee? No

Section II. Financial Statement Findings

No matters were reported.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.



West Buffalo Charter School

113 Lafayette Ave. • Buffalo, New York 14213

716.923.1534 • www.westbuffalocharter.org

Mrs. Andrea Todoro, School Leader • Mrs. Amy Jones, Chief Financial Officer

October 30, 2023

Lumsden & McCormick, LLP
Cyclorama Building
369 Franklin Street
Buffalo, New York 14202

This representation letter is provided in connection with your audits of the financial statements of West Buffalo Charter School (the School), which comprise the balance sheets as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of October 30, 2023, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with GAAP.
- The financial statements referred to above have been fairly presented in accordance with GAAP and include all proper classifications, required additional information, and note disclosure.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- With respect to any nonattest services provided, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;



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- Evaluated and accepted responsibility for the result of the service performed; and
- Established and maintained internal controls, including monitoring ongoing activities
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions, if any, have been appropriately accounted for and disclosed in accordance with the requirements of GAAP.
- All events subsequent to the date of the financial statements and for which GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation, claims, and assessments, if any, have been accounted for and disclosed in accordance with GAAP.
- All assets and liabilities under the School's control are included in the financial statements.
- Net assets presented in the statement of financial position are appropriately classified, and reclassifications between net asset classes are appropriate.
- We have maintained the composition of the School's assets in amounts needed to comply with all donor restrictions.
- The School's disclosed tax-exempt status is accurate.
- The basis used for allocation of functional expenses is reasonable and appropriate.
- Internal controls over the receipt and recording of contributions are adequate.
- Material concentrations, if any, have been appropriately disclosed in accordance with GAAP.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.



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- Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the School's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.
- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
- We have no knowledge of any allegations of fraud, or suspected fraud, affected the School's financial statements communicated by employees, former employees, vendors (contractors), regulators, or others.
- We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware, if applicable.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The School has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.



West Buffalo Charter School

113 Lafayette Ave. • Buffalo, New York 14213

716.923.1534 • www.westbuffalocharter.org

Mrs. Andrea Todoro, School Leader • Mrs. Amy Jones, Chief Financial Officer

- We have disclosed to you all guarantees, whether written or oral, under which the School is contingently liable, if any.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification™ (ASC) 450, Contingencies.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by ASC-450.
- We have reviewed and approved all adjusting entries reflected in the financial statements.
- We have also reviewed and approved a draft of the financial statements.
- The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- West Buffalo Charter School is a 501(c)(3) corporation exempt from taxation under §501(a) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- We acknowledge our responsibility for presenting the additional information in accordance with GAAP, and we believe additional information, including its form and content, is fairly presented in accordance with GAAP. The methods of measurement and presentation of the additional information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the additional information.

Single Audit

- With respect to federal awards, we represent the following to you:



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- We are responsible for understanding and complying with and have complied with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
- We are responsible for the preparation and presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance.
- We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- As part of your audit, you prepared the draft financial statements and related notes, and the SEFA. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and SEFA.
- The methods of measurement or presentation have not changed from those used in the prior period.
- We believe the significant assumptions or interpretations underlying the measurement or presentation of the SEFA, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- We are responsible for including the auditors' report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.
- We have identified and disclosed all our government programs and related activities subject to the Uniform Guidance compliance audit.
- We have notified you of federal awards and funding increments that were received before December 26, 2014, if any, and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- When the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the School of the SEFA and the auditors' report thereon.
- We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, including donated surplus property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.



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- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditors' report.
- We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received, if any, from the end of the period covered by the compliance audit to the date of the auditors' report.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- The reporting package does not contain personally identifiable information.



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Mrs. Andrea Todoro, School Leader • Mrs. Amy Jones, Chief Financial Officer

- We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditors' role in the preparation of this information.
- We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period, if applicable.
- We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you federal statutes, regulations, and the terms and conditions of federal awards that are considered to have direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the period covered by the auditors' report.
- We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

Signature:  _____

Title: Chief Financial Officer

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

Trustee Name:
James Deuschle

Name of Charter School Education Corporation:
West Buffalo Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature 7/28/23
Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Brielynn Bell

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Board of Directors - member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

Digitally signed by: Brielynn Bell

[Redacted]

bell@goldbergsegalla.

7/14/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Lorri DiGamillo

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Secretary

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

Signature

[Redacted]

Date

7/13/23

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- Print form, manually sign, scan to PDF

last revised 04/2022

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

Trustee Name:

Peter Haff

Name of Charter School Education Corporation:

West Buffalo Charter

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

[Redacted Signature]

14226
7/14/23

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Deborah A. Licata

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

7/24/2023

Signature

Date

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

last revised 04/2022

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

Trustee Name:

Ronald Rambally

Name of Charter School Education Corporation:

West Buffalo Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

07/23/2023

Signature

Date

Acceptable signature formats include:

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

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

None

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

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

Trustee Name:
Wayne Robinson

Name of Charter School Education Corporation:
West Buffalo Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

Business Telephone:

Business Address:

E mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

July 13, 2023

Signature

Date

Acceptable signature formats include

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

last revised 04/2022

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

Trustee Name:

Thomas Schenk

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Director

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

Business Address:

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

07/27/23

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Robert J Schreck

Name of Charter School Education Corporation:

West Buffalo Charter School

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

Chair & Vice Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

2/14/23

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Michelle A Stewens

Name of Charter School Education Corporation:

West Buffalo Charter School

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

chair, vice chair, secretary, member @ large

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:



Signature

_____ July 24, 2023

Date

Acceptable signature formats include:

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

last revised 04/2022



WEST BUFFALO CHARTER SCHOOL,

BOARD OF TRUSTEES MEETING

July 25, 2022

2:30 PM

Annual Meeting \MONTHLY MEETING MINUTES

Board Members

Present: Peter Heffley,

Via Zoom: Wayne Robinson , Thomas Schenk, Robert Schreck Michelle Stevens, James Dueschle, Lorrei Dicamillo, Brielynn Bell

Also Present: Andrea Todoro, Yolanda Perez

Quorum Present: Yes

• **Call to Order**

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

• **Proof of Public Notice of Meeting**

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

Annual Meeting

Upon motion duly made by Deborah Licata and seconded by Brielynn Bell Michelle Stevens and Thomas Schenk's 3 year-terms were approved as presented. All in favor. Non-opposed.

The Slate of officers presented is:

Peter Heffly - President

Robert Schreck - Vice President

Lorrei DiCamillo - Secretary

James Deuschle - Treasurer

Wayne Robinson - Trustee

Michelle Stevens - Trustee

Deborah Licatta - Trustee

Thomas Schenk - Trustee

Brielynn Bell - Trustee

Upon motion duly made by Mr. Robert Schreck and seconded by Ms. Deborah Licata the slate of officers were approved as presented.

Upon motion duly made by Debbie Licata and seconded by Lorrei DiCamillo, the Annual Calendar was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Thomas Schenk and seconded by Lorrei DiCamillo, No changes to the Bylaws were approved as presented. All in favor.

Non-opposed.

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by Deborah Licata. This meeting was adjourned at 2:40PM.

Call to Order Mr. Heffley called the meeting to order at 2:40 PM. Quorum present.

1. Monthly Meeting

- The Jun 27, 2022 meeting minutes were presented for approval.

Upon motion duly made by Deborah Licata and seconded by Michelle Stevens the June 27, 2022 minutes were approved as presented. All in favor. Non-opposed.

• **Financial Report**

In Elizabeth Sterns absence there was no year end or month end report available. Ms. Sterns will submit during the August meeting. Andrea Todoro did give an update on the organization and movements .

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

• **School Leader Report**

Mrs Andrea Todoro is presenting the School Leader Report (a copy is attached

hereto and made a part hereof.)

Upon motion duly made by Michelle Stevens and seconded by Lorrei DiCamillo the new 2nd Grade Teacher was approved as presented. All in favor. Non-opposed.

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

No New Business

- **Adjournment**

Being that there is no further business to discuss, a motion to dismiss was made by Mrs Loerri Dicamillo and seconded by Ms. Debbie Licata The meeting was adjourned at 3:15PM.

Respectfully submitted,

Yolanda Perez

The next WBCS Board meeting will take place on Monday, August 22, 2022 at 2:30 PM in the WBCS Conference Room

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
AUGUST 22, 2022
2:30 PM
MONTHLY MEETING**

Board Members

Present: Peter Heffley, Michelle Stevens, Brielynn Bell, Wayne Robinson, Bob Schreck, Debbie Licata, Lorrei DiCamillo

Excused: James Deuschle, Thomas Schenk

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

Media and public announcement was sent on **August 20th** 2022 to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

Monthly Meeting

- The July 27th, 2022 meeting minutes were presented for approval.

Upon motion duly made by Brielynn Bell and seconded by Michelle Stevens the July 27, 2022 minutes were approved as presented. All in favor. Non-opposed.

Financial Report

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

Upon motion duly made by Michelle Stevens and seconded by Wayne Robinson the financial report was approved as presented. All in favor. Non-opposed.

School Leader Report

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

Upon motion duly made by Deborah Licata and seconded by Brielynn Bell, the Privacy Notice has been approved. All in favor. None opposed

Upon motion duly made by Ms. Michelle Stevens and seconded by Ms. Deborah Licata, the Revised Calendar has been approved. All in favor. None opposed

Upon Motion Duly made by Brielynn Bell and seconded by Michelle Stevens the new hires have been approved. All in favor. None opposed.

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

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Micehlle Stevens and seconded by Brielynn Bell The meeting was adjourned at 3:31PM.

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on September 27th , 2022 at 2:30 PM in the WBCS Administrative Conference Room.

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
SEPTEMBER 26, 2022
2:30 PM**

MONTHLY MEETING

- Did not meet Quorum

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

Board Members

Present: Peter Heffley, Brielynn Bell, Wayne Robinson, Bob Schreck, Debbie Licata, Lorrei DiCamillo, Thomas Schenk

Excused: Michelle Stevens

Via Zoom: James Deuschle

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

Media and public announcement was sent on **October 17, 2022** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

Monthly Meeting

- The August 24, meeting minutes were presented for approval.
- September Quorum was not met. September's meeting was an executive session

Upon motion duly made by Brielynn Bell and seconded by Michelle Stevens the August 24, 2022 minutes were approved as presented. All in favor. Non-opposed.

Financial Report

Elizabeth Sterns presented the financial reports for the period ending September 30, 2022

(a copy is attached hereto and made a part hereof.)

Upon motion duly made by Brielynn Bell and seconded by Lorrei DiCamillo the financial report was approved as presented. All in favor. Non-opposed.

School Leader Report

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

Upon motion duly made by Thomas Schenk and seconded by Lorrei DiCamillo, the 2 new hires has been approved. All in favor. None opposed

Upon motion duly made by Lorrei DiCamillo and seconded by Debbie Licatta, the School Leader report was approved as presented. All in favor. Non-opposed.

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by BrielynnBell and seconded by Debbie Licatta the meeting was adjourned at 3:31 PM.

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on November 28th, 2022 at 2:30 PM in the WBCS Administrative Conference Room.

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

Board Members

Present: Peter Heffley, Brielynn Bell, Deborah Licatta, Lorrei DiCamillo, Robert Shreck, Michelle Stevens, Thomas Schenk, James Deuschle

Excused: Wayne Robinson

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

Media and public announcement was sent on **November 23, 2022** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

Monthly Meeting

- The October 24, 2022 meeting minutes are pending approval due to weather.
- No motion for minutes
- The October minutes were approved virtually on November 30, 2022

Financial Report

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

Upon motion duly made by Michelle Stevens and seconded by Deborah Licatta the Audit was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Deborah Licatta the Roof Contract was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Thomas Schenk the 2022 year end Audit was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Brielynn Bell and seconded by Deborah Licatta the Contract for Afrika Mills was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Thomas Schenk the Financial Report was approved as presented. All in favor. Non-opposed.

School Leader Report

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

Upon motion duly made by Thomas Schenk and seconded by Brielynn Bell, the new hires have been approved. All in favor. None opposed

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

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Deborah Licatta and seconded by Michelle Stevens The meeting was adjourned at 3:22PM.

Respectfully Submitted,
Yolanda Perez

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

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
DECEMBER 19, 2022
2:30 PM**

MONTHLY MEETING

- Did not meet Quorum

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

Board Members

Present: Peter Heffley, Brielynn Bell, Deborah Licata, Lorrei DiCamillo, Robert Shreck, Michelle Stevens

Excused: Wayne Robinson, James Deuschle, Andrea Todoro

Also Present: Elizabeth Sterns, Rachel Banas, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

Media and public announcement was sent on **January 18, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

Monthly Meeting

- The December 2022 minutes are excused because of no quorum for the month
- No motion for minutes

Financial Report

Elizabeth Sterns presented the financial reports for the period ending December 31, 2022

(a copy is attached hereto and made a part hereof.)

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

School Leader Report

Rachel Banas stood in for Andrea Todoro and presented the School Leader report (a copy is attached hereto and made a part hereof).

Upon motion duly made by Michele Stevens and seconded by Lorrei DiCamillo the New Hires was approved as presented. All in favor. Non-opposed.

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

Motion 1: The West Buffalo Charter School Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to select Mr. Ronald Rambally as a member to its Board of Trustees, with a term expiring on June 30, 2026, pending approval by NYSED. The resolution approving Mr. Ronald Rambally is adopted upon NYSED's approval.

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by Brielynn Bell The meeting was adjourned at 3:22PM.

Respectfully Submitted,
Yolanda Perez

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

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
FEBRUARY 26, 2023
2:30 PM**

MONTHLY MEETING

- Did not meet Quorum

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
MARCH 27, 2023
2:30 PM
MONTHLY MEETING**

Board Members

Present: Peter Heffley, Michelle Stevens, Wayne Robinson, Robert Schreck, Deborah Licatta, Lorrei DiCamillo, Ronald Rambally

Excused: Brielynn Bell, Thomas Schenk

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

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

Monthly Meeting

- The February 2023 minutes are excused because of no quorum for the month
- No motion for minutes

Upon motion duly made by Wayne Robinson and seconded by Ronald Rambally the Contract for Carrie was approved as presented. All in favor. Non-opposed.

Financial Report

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

School Leader Report

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

Upon motion duly made by Deborah Licatta and seconded by Loerri DiCamillo, the New Hires were approved as presented. All in favor. Non-opposed.

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

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Michelle and seconded by The meeting was adjourned at 3:37PM.

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on April 24, 2023 at 2:30 PM in the WBCS Administrative Conference Room.

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

Board Members

Present: Peter Heffley, Michelle Stevens, Robert Schreck, Deborah Licatta, Lorrei DiCamillo, Brielynn Bell,

Excused: Wayne Robinson, Thomas Schenk

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

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

Monthly Meeting

- The March 2023 Minutes were approved

Upon motion duly made by Michelle A Stevens and seconded by Lorrei DiCamillo , the March Meeting Minutes were approved as presented. All in favor. Non-opposed.

Financial Report

Elizabeth Sterns presented the financial reports for the period ending March 31st, 2023 (a copy is attached hereto and made a part hereof.)

Upon motion duly made by Robert Schreck and seconded by Michelle Stevens , the March Financials were approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Deborah Licatta , the purchase of a New Truck was approved as presented. All in favor. Non-opposed.

School Leader Report

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

Upon motion duly made by Michelle Stevens and seconded by Brielynn Bell , the 2024 School Calendar was approved as presented. All in favor. Non-opposed.

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

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Michelle Stevens and seconded by Deborah Licatta The meeting was adjourned at 3:22 PM.

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on May 22, 2023 at 2:30 PM in the WBCS Administrative Conference Room.

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
MAY 22, 2023
2:30 PM
MONTHLY MEETING**

Board Members

Present: Peter Heffley, Michelle Stevens, Wayne Robinson, Robert Schreck, Deborah Licatta, Lorrei DiCamillo, James Deuschel, Brielynn Bell

Excused: Ronald Rambally, Thomas Schenk

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

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

Monthly Meeting

- The May 2023 Minutes were approved

Upon motion duly made by Michelle Stevens and seconded by Lorrei DiCamillo the May Minutes was approved as presented. All in favor. Non-opposed.

Financial Report

Elizabeth Sterns presented the financial reports for the period ending April 31, 2023 (a copy is attached hereto and made a part hereof.)

The financial Report will not be approved today. We will look to approve at the next meeting.

School Leader Report

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

Upon motion duly made by Michelle Stevens and seconded by Loerri Dicamillo , The Cappola Firm has been approved for the EEOC Charge as presented. All in favor. Non-opposed.

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

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

Adjournment

Being that there is no further business to discuss, a motion to dismiss was made by Michelle and seconded by The meeting was adjourned at 4:14 PM.

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on June 26, 2023 at 2:30 PM in the WBCS Administrative Conference Room.

**WEST BUFFALO CHARTER SCHOOL
BOARD OF TRUSTEES MEETING
JUNE 26, 2023
2:30 PM
MONTHLY MEETING**

Board Members

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

Excused: Wayne Robinson, Thomas Schenk

Also Present: Elizabeth Sterns, Andrea Todoro, Yolanda Perez

Quorum Present: Yes

Call to Order

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

Proof of Public Notice of Meeting

Media and public announcement was sent on **June 19, 2023** to print, radio, and TV outlets announcing this open meeting. A posting was also sent to Erie County Hall, Buffalo City Hall and Buffalo City Court. In addition, it was posted on the WBCS website. The Board of Trustees was duly notified of this meeting well within the timeline of our bylaws.

Monthly Meeting

- The May 22, 2023 Minutes were approved.

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

Financial Report

Elizabeth Sterns presented the financial reports for the period ending April 31, 2023 (a copy is attached hereto and made a part hereof.)

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

Upon motion duly made by Lorrei DiCamillo and seconded by Michelle Stevens, the 2023 -2024 Budget was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Brielynn Bell, the 2023 -2024 Math Coach contract was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Lorrei DiCamillo and seconded by Brielynn Bell, the 2023 -2024 Contract for Deb Lyndsey was approved as presented. All in favor. Non-opposed.

Upon motion duly made by Michelle Stevens and seconded by Ronald Rambally, the 2023 -2024 contract for Afrika Afeni Mills was approved as presented. All in favor. Non-opposed.

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

School Leader Report

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

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

Upon motion duly made by Deborah Licatta and seconded by Ronald Rambally a motion for Robert Schreck to remain a Board Member was approved as presented. All in favor. Non-opposed.

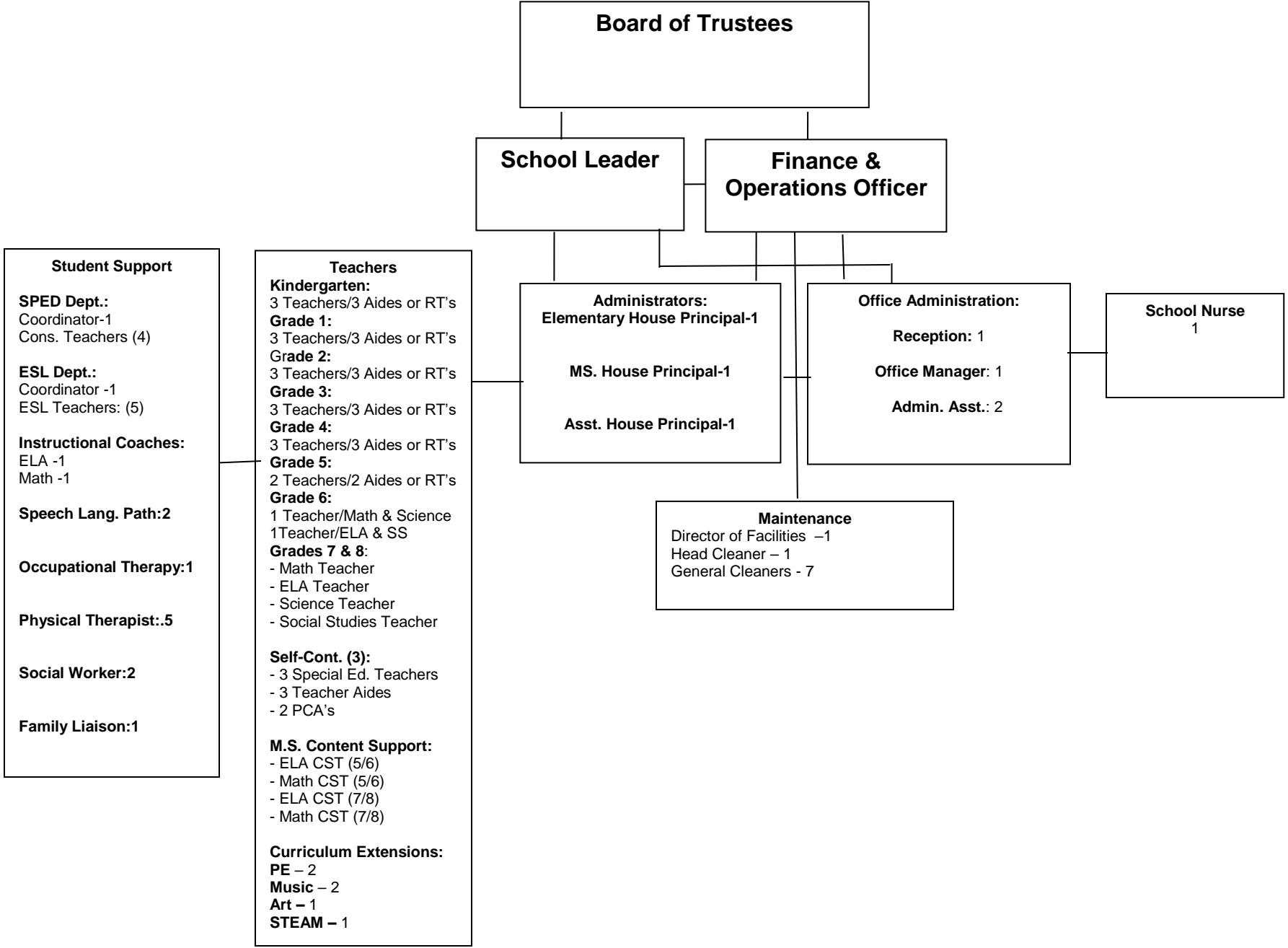
Adjournment

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

Respectfully Submitted,
Yolanda Perez

The next WBCS Board meeting will take place on July 24, 2023 at 2:30 PM in the WBCS Administrative Conference Room.

2022-2022 Organization Chart West Buffalo Charter School



West Buffalo Charter School | 2023-2024 CALENDAR

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

31 Professional Development
31 8th Grade Orientation

T = 1 S = 0

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

19-23 Mid-Winter Break
-NO SCHOOL

T = 16 S = 16

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

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

T = 19 S = 18

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

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

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

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

T = 21 S = 21

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

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

T = 16 S = 16

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

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

T = 19 S = 17

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

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

T = 21 S = 21

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

25-29 Winter Break

T = 16 S = 16

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







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

T = 14 S = 14

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

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

T = 21 S = 20

	Professional Development - NO SCHOOL for students
	NO SCHOOL for students and staff
	First day of school for students
	11:30 AM Dismissal for students
	NYS Assessments
	Last day of school for students - 11:30 AM dismissal

T = 184 S = 179

The fire inspector came over the Summer of 2023 and found some deficiencies. We ordered the parts and they were on backorder until the end of October 2023. The work will be done on November 1, 2023 and then the fire inspector will be back to write up our inspection now that the deficiencies would have been corrected.

Part I: General Information and Fire/Life Safety History

Inspection Date

Note : Please insert the date the actual inspection took place.
The Inspection Date cannot be earlier than 45 days before the Due Date.

1. Please indicate the primary use of this facility:

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

Please Specify:

- PUBLIC LIBRARY
- STORAGE
- VACANT

2. Is there a fire sprinkler system in this facility?

YES NO

If 'yes', is the sprinkler alarm connected with the building alarm?

YES NO

3. Is there a fire hydrant system for facility protection?

YES NO

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

- Public owned
- School owned
- Other

Please Specify:

8. FIRE AND EMERGENCY DRILLS

If this facility is used for instruction, complete (a) - (g); otherwise go to question 9.

- a. Per Section 807, paragraph 2 of the State Education Law entitled Fire and Emergency Drills, a copy of Section 807 has been printed and distributed as guidance to teaching staff? YES NO
- b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held between September 1 and June 30 of the previous school year: YES NO

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31
 Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1	9/10/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2	9/13/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	9/15/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	9/21/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	9/29/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	12/17/21	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	1/31/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8	3/18/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9	10/13/21	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10	11/18/21	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	4/1/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
12	N/A	<input type="checkbox"/>	<input checked="" type="checkbox"/>

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

N/A Scheduled lockdown drill for 5/17/22 but due to a community shooting on 5/14/22 and related student trauma the 4th drill was not conducted. School leader reached out to the NYSED regarding this.

4. Indicate the ownership of this facility

Leased

Owned

a. If the building is not District Owned, provide the name and address of Landlord or Building Owner:

Name *

N/A

Address *

Telephone # *

5. Does the District lease the building or spaces within the building to others? YES

NO

a. If yes, indicate the tenant(s):

Name *

Address *

Telephone # *

6. What is the current gross square footage of this facility?

nearest whole ten feet:

74,130

7. If this Facility is vacant, skip the remaining questions and go to Section #2 Non-Conformance and report any non-conformances for Items #25A-1 through #26A-3

8d. Average time to evacuate facility was: minutes seconds

8e. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session. YES NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code YES NO

9. If the fire alarm system was activated, was the fire department immediately notified? YES NO

10. Have there been any fires in this facility since the last annual fire inspection report? YES NO

a. If 'yes', indicate: Number of fires Number of injuries Total cost of property damage

Part II: Public School Fire and Building Safety Non-Conformance Report Sheet

School District _____
 Facility # _____

Building Name _____

Part II-A (to be completed for public schools only – except “Big 4”)					Part II-B					Part II-B					Part II-B										
Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected							
01A-2					08A-2					13A-2					19E-1										
01B-1					08B-2					13B-2					19F-1										
01C-1					08C-2										19G-1										
01D-1					08D-2					14A-2					19H-2										
01E-1					08E-2					14B-2															
					09A-2					14C-2					20A-1										
02A-2					09B-2					14D-1					20B-1										
02B-1					09C-1					14E-1					20C-1										
02C-3					09D-1					15A-2					21A-3										
02D-1					09F-2					15B-1					22A-3										
02E-2					09G-2					15C-2					22B-3										
02F-3					10A-2					15D-2					22C-3										
02G-2					10B-2					15E-1					23A-1										
					10C-1					16A-2					23B-1										
03A-3					10D-1					16B-2					23C-1										
03B-1										16C-2					23D-2										
					11A-2					16D-2					24A-3										
04A-2					11B-1					17A-3					25A-1										
04B-2					11C-2					17B-2					25B-1										
04C-1					11D-2					17C-2					25C-1										
					11E-1					17D-2															
05A-3										17E-1					26A-3										
05B-2					12A-1					17F-3					If any additional non-conformances are observed, check item 26A-3 and list the Code section below. _____ _____ _____ Inspector The inspector has been provided with a copy of the previous year’s school fire safety report: Yes _____ No _____										
05C-2					12B-3					17G-1															
					12C-2					17H-2															
06A-1					12D-2					17I-2															
06B-1					12E-1					17J-1															
06C-1					12F-1					17K-1															
06D-2					12G-1					17L-1															
06E-3					12H-1					18A-2															
06F-1					12I-1					18B-2															
06G-1					12J-1					18C-2															
06H-2					12K-1					18D-2															
					12L-1					19A-3															
07A-3					12M-1					19B-2															
07B-2					12N-1					19C-1															
07C-2					12O-2					19D-1															

All schools complete Section 8 only if the building has electrically-operated folding partitions.

Initial Inspection:

Fire Safety Inspector: Name _____ Registry # _____ (26E-4)
 Date _____

Final Inspection (if required):

Fire Safety Inspector: Name _____ Registry # _____ (26F-4)
 Date _____

Part III: Public School Certifications

Section III-A. Fire Inspector

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

Name: Martin Spates

Telephone #: (716) 851-5257 ext 757

Title: Lt.

Certification # _____
(as designated by the NYS Department of State)

Email: mlspates@bfcdny.org

Section III-B. Building Administrator or Designee

Please provide the name and contact information of the person responsible for monitoring this inspection (whomever accompanied the inspector; provided access to all spaces; and made available any records and/or required documentation requested by the inspector)

The individual identified below certifies that this building inspection was conducted on this date _____ and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: Elizabeth J. Sterns Telephone #: (716) 923 1534

Title: Finance & Operations Officer Email: esterns@westbuffalocharters.org

Signature _____

Section III-C. School Superintendent

I hereby submit this fire inspection report on behalf of the Board of Education and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Public School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which are not corrected immediately shall be corrected within a period of time approved by the Commissioner.

Name: Andrea Tudoro

Telephone #: (716) 923 1534

Title: School Leader

Email: atudoro@westbuffalocharters.org

Signature _____



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



Department of Fire
 195 Court Street
 Buffalo, New York 14202

Mark A. Morganti, Chief
 Bureau of Fire Prevention


- Install Knox box
- Sprinkler System Test Report
- Fire Alarm System Test Report
- Generator Test Report
- Have AES Inspected
- Have Hood / Grease Ducts cleaned
- Have Fire Extinguishers Inspected
- Repair Inoperable Emergency Lights
- Change Deadbolt
- Display / Repair Exit Signs
- Repair Inoperable Emergency Exit Doors
- Egress pathway blocked
- Tanks need to be secured
- Propane - move outside / properly secure
- Carbon Monoxide Detector Required
 - 10yr sealed battery unit required
 - No combos/CO detector only
 - No wall plug in units allowed
 - No 9volt or AA/AAA battery units

1st, 2nd, 3rd Floor Old building
 Gym EXIT 1 Near Bk Window
 A STAIRWAY BASEMENT

4th Floor water closet
 HOUSE principles, main ofc and
 maintenance rm.

EMERGENCY EXIT PLANS
 309, SPED, RESOURCE RM, TIER 3 Inter.
 208, 209, 210, 102, 105
 BASEMENT LIBRARY and OT

bserixay@
 bfdny.org



OFFICE: (716) 851-5707 EXT 757
 FAX: (716) 851-4680
 EMAIL: mlsrates@bfdny.org

LT. MARVIN SPATES
BUREAU OF FIRE PREVENTION
BUFFALO FIRE DEPARTMENT

321 CITY HALL BUFFALO, NY 14202



CITY OF BUFFALO

Certificate of Occupancy

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

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

Date Issued: 06/19/2018


Commissioner of Permit and Inspection Services

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

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

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

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

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

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

Story

Use

Basement:	UTILITIES
1st Floor:	OFFICES/GYM
2ND Floor:	CLASSROOMS
3RD Floor:	CLASSROOMS
4th Floor:	CLASSROOMS

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.