



# I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/07/2015

Last updated: 07/31/2015

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

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851

### 2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

SUNY-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

Buffalo

### 4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	325 Manhattan Ave., Buffalo, NY 14214	716-835-9862	716-835-6272	

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Tammy Messmer
Title	Principal
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

[buffalounitedcharterschool.org](http://buffalounitedcharterschool.org)

### 6. DATE OF INITIAL CHARTER

2002-09-01 00:00:00

**7. DATE FIRST OPENED FOR INSTRUCTION**

2003-09-01 00:00:00

**8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.**

717

**9. GRADES SERVED IN SCHOOL YEAR 2014-15**

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7, 8
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**10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

	Yes/No	Name of CMO/EMO
	Yes	National Heritage Academies (NHA)

**10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.**

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Chip Hurlburt	877-223-6402		[REDACTED]	No
CFO (e.g., network CFO)	Steve Conley	877-223-6402		[REDACTED]	No
Compliance Contact	Jason Starr	877-223-6402		[REDACTED]	No
Complaint Contact	Jason Starr	877-223-6402		[REDACTED]	No

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**11. FACILITIES**

Will the School maintain or operate multiple sites?

	No, just one site.
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**12. SCHOOL SITES**

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	325 Manhattan Ave, Buffalo, NY 14214	716-835-9862	BUFFALO CITY SD	K-8	Yes	Rent/Lease
Site 2						
Site 3						

**12a. Please provide the contact information for Site 1 (same as the primary site).**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Tammy Messmer	██████████	██████████	██████████
Operational Leader				
Compliance Contact				
Complaint Contact				

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**14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

Yes

**14a. 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 Bylaws	The Buffalo United Charter School revised their Bylaws to incorporate updated operating procedures of the Board as well as recent New York State legislation.	1-6-2015	
2	Other	The Buffalo United Charter School revised their Code of Ethics to incorporate updated operating procedures of the Board as well as recent New York State legislation.	1-6-2015	
3	Other	The Buffalo United Charter School revised their Code of Ethics to incorporate updated operating procedures of the Board as well as recent New York State legislation.	3-31-2015	

4				
5				

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

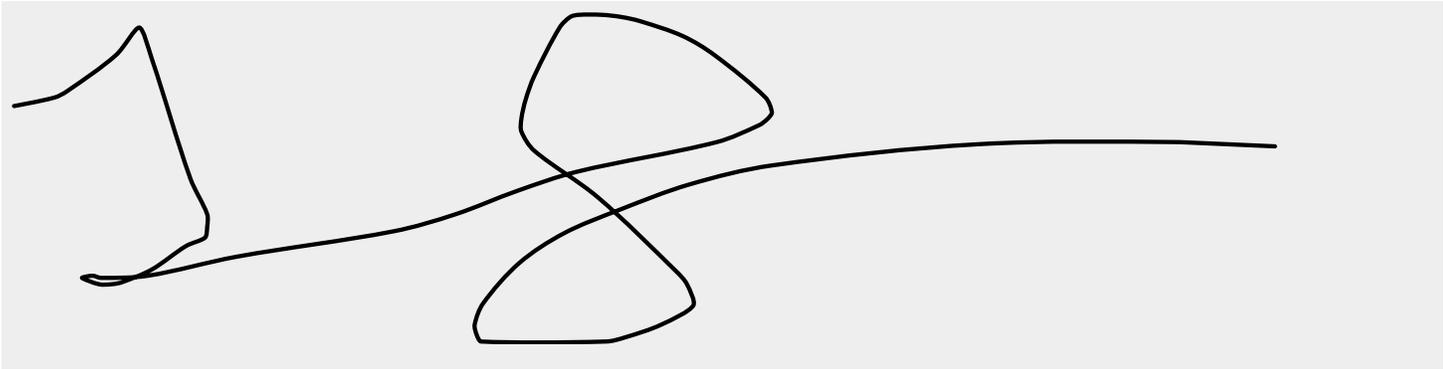
Joey Dreitzler, Board Relations Coordinator

**16. Our signatures 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. Check **YES** if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).**

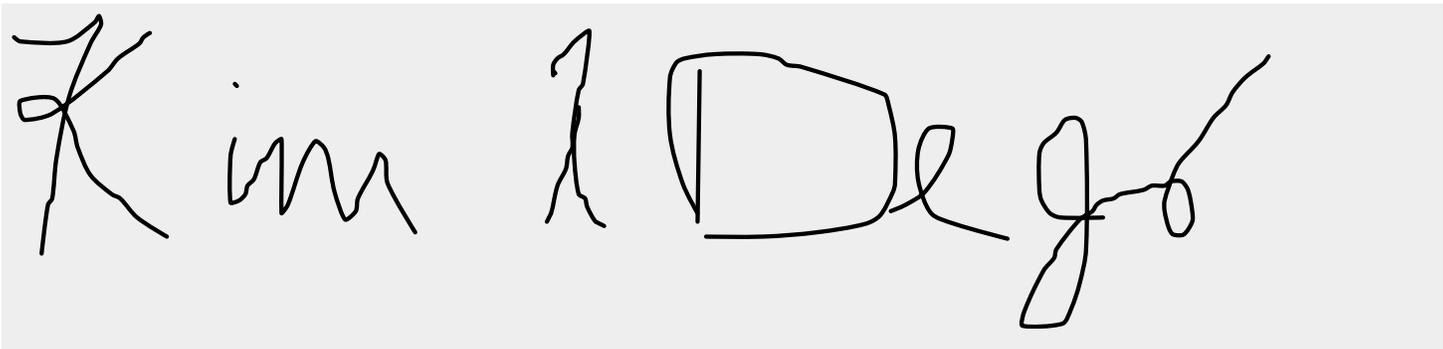
Responses Selected:

Yes

**Signature, Head of Charter School**

A handwritten signature in black ink on a light gray background. The signature is highly stylized, starting with a large, sharp peak on the left, followed by a long horizontal stroke that curves slightly upwards at the end. There are two large, overlapping loops in the middle of the signature.

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

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style. It starts with a large 'K', followed by 'im', then a large 'D', and ends with 'eg'. The letters are connected and fluid.

Thank you.



# Appendix A: Link to the New York State School Report Card

Last updated: 07/16/2015

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Page 1

**Charter School Name:**

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## 1. NEW YORK STATE REPORT CARD

**Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).**

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2014&instid=800000056182>



**BUFFALO UNITED**

A PUBLIC CHARTER SCHOOL MANAGED  
BY NATIONAL HERITAGE ACADEMIES

**BUFFALO UNITED  
CHARTER SCHOOL**

**2014-15 ACCOUNTABILITY  
PLAN  
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2015

By the  
Buffalo United Charter School  
Board of Trustees  
325 Manhattan Avenue  
Buffalo, NY 14214

National Heritage Academies prepared this 2014-15 Accountability Progress Report on behalf of the school's Board of Trustees:

Trustee's Name	Board Position
Gregory Dearlove	Vice President
Kim DeJesus	President <ul style="list-style-type: none"> <li>• Finance Committee</li> <li>• Complaints Committee</li> <li>• Personnel Committee</li> </ul>
Jack Dorn	Secretary <ul style="list-style-type: none"> <li>• Finance Committee</li> </ul>
Andrew Freedman	Vice President <ul style="list-style-type: none"> <li>• Personnel Committee</li> <li>• Complaints Committee</li> </ul>
Nancy McGlen	Trustee
Taharka Odinga	Trustee <ul style="list-style-type: none"> <li>• Wrap-Around Services Committee</li> <li>• Parent Committee</li> </ul>
Art Traver	Trustee <ul style="list-style-type: none"> <li>• Complaints Committee</li> <li>• Finance Committee</li> </ul>
Theodore Purvis	Treasurer

Tammy Messmer has served as the school's principal since December 2008.

## INTRODUCTION

Buffalo United Charter School (Buffalo United or BUCS) opened in the fall of 2003. We started by serving 234 students in grades K-4. We currently serve 714 students in grades K-8, of whom 93 percent qualify for free and reduced price lunch, 12.1 percent are students with disabilities, and 0.4 percent are English language learners.

Our mission is to offer families and students a public charter school which, focuses on high academic achievement and instills a sense of family, community, and leadership within all of our students.

*“Our entire school community is focused on accelerating academic achievement for every child, every day. We also focus on developing each student’s leadership skills because we know this is an important contributor to achieving success in school and life.”*

*- Tammy Messmer, Principal*

Since 2003 our mission has never wavered, and we remain faithful to our key design elements:

- *Academic Excellence.* We believe a high-quality K-8 education sets the critical foundation for a student’s success in high school, college, and beyond. Achievement may look different for each individual student, but our goal is to prepare every child for college. With that in mind, Buffalo United’s academic program is designed to meet the Common Core State Standards and relevant New York State Learning Standards and to ensure that students master the specific skills and knowledge in each content area at each grade level. To complement the strong academic program, Buffalo United students also benefit from a wrap-around program provided by the Boys & Girls Clubs of Buffalo (BGCB). The BGCB program is interwoven into the fabric of our school. It provides multiple opportunities for our students to learn and grow in a safe and supportive environment that is wrapped into the school day. BGCB teaches children the skills needed to build positive lives, attitudes and behavior through academic enrichment, youth development and family engagement.
- *Strong Parent Relationships.* We are committed to fostering strong partnerships with parents. Parents are encouraged to make a voluntary commitment at the beginning of each school year to a parent-student-teacher compact that affirms support for Buffalo United’s mission, vision, policies and activities. We actively engage parents in their children’s learning and have an “open door” policy where parents are welcome in the school at any time.
- *Accountability.* Buffalo United staff, students and parents are responsible for their actions and results. We understand that it is essential for all three groups to work together to ensure students’ educational success.
  - *Staff.* Our staff understands that student learning is an adult responsibility, and leadership and staff are committed to creating a scholarly environment by setting high expectations for instruction to ensure that our students are college-ready. Multiple data points are collected and analyzed to monitor the quality of the educational program at the school level, grade level, and student level. This enables us, to hold teachers accountable for student learning results.

- *Students:* A critical component of the parent-teacher-child partnership is the role the child plays in his or her academic success. From kindergarten through the 8th grade, Buffalo United students are taught to act responsibly and take accountability for their actions, both positive and negative. Each day during morning announcements, students recite the BUCS Bully Blocker’s Pledge and Student Creed. The Student Creed states: “*I am a Buffalo United student. I strive to achieve academic excellence. I exemplify high moral character. I strive to realize my potential. I work diligently to prepare for the future.*”
- *Parents:* We encourage parents and families to be involved in their child’s education because we recognize that parental involvement is a key indicator of student success. We work purposely to involve parents in their child’s education because it is crucial to maintaining the school culture we desire.

**School Enrollment by Grade Level and School Year**

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2011-12	80	67	61	78	76	78	71	73	75	-	-	-	-	659
2012-13	73	70	71	60	76	77	76	65	73	-	-	-	-	641
2013-14	74	82	75	77	62	77	78	76	75	-	-	-	-	676
2014-15	65	82	104	78	77	78	80	75	75	-	-	-	-	714

## ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

Students will be proficient in English Language Arts.

#### Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessment, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission<sup>1</sup>.

The school has implemented new curricular tools to better support implementation of the state's Common Core standards in English language arts.

- In the 2013-14 school year, we used these tools in middle school. We purchased Holt Literature for grades six and above.
- In the 2014-15 school year, we used Reading Street in grades K-5.

Extensive professional development has been provided to our teachers to support their effective use of these new tools in the classroom. We will continue to provide our staff with training and support through this transition.

#### Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State English language arts examination for grades three through eight.

#### Method

The school administered the New York State Testing Program English language arts assessment to students in third through eighth grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

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<sup>1</sup> When the school opened in fall 2003, the curriculum was built around the New York State Learning Standards. It has since been updated to reflect the State's adoption of the Common Core Learning Standards for ELA and math.

**2014-15 State English Language Arts Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>2</sup>			Total Enrolled
		IEP	ELL	Absent	
3	73	0	0	3	76
4	76	0	0	0	76
5	74	1	0	1	75
6	75	0	0	0	75
7	74	0	0	1	75
8	75	0	0	0	75
All	447	1	0	5	452

**Results**

Fifteen percent of students enrolled in at least their second year at Buffalo United scored at or above Level 3 in English language arts on the New York state exam.

**Performance on 2014-15 State English Language Arts Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grade	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	13.7%	73	12.1%	58
4	21.1%	76	24.2%	66
5	10.8%	74	11.9%	59
6	13.3%	75	12.3%	65
7	6.8%	74	8.3%	60
8	16.0%	75	19.4%	62
All	<b>13.6%</b>	<b>447</b>	<b>14.9%</b>	370

**Evaluation**

Buffalo United did not meet this measure. With fifteen percent of second-year students scoring at or above Level 3 the school was well below its accountability goal of 75 percent.

**Additional Evidence**

The percentage of second year students scoring at or above Level 3 decreased by one percentage point from 2013-14 to 2014-15.

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<sup>2</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

## English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	6%	36	23%	56	12%	58
4	20%	64	32%	49	24%	66
5	17%	53	7%	55	12%	59
6	13%	56	17%	60	12%	65
7	14%	44	7%	60	8%	60
8	5%	61	11%	54	19%	62
All	<b>13%</b>	<b>314</b>	<b>16%</b>	<b>334</b>	<b>15%</b>	<b>370</b>

### Goal 1: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State English language arts exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

### Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2014-15 English language arts AMO of 97. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>3</sup>

### Results

Buffalo United did not meet this measure in 2014-15.

### English Language Arts 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	45.4	40.9	10.5	3.1

$$\begin{array}{rclclclcl}
 \text{PI} & = & 40.9 & + & 10.5 & + & 3.1 & = & 54.5 \\
 & & & & 10.5 & + & 3.1 & = & \underline{13.6} \\
 & & & & & & \text{PLI} & = & 68.1
 \end{array}$$

### Evaluation

Buffalo did not meet this goal, falling 29 points below the threshold of 97.

<sup>3</sup> In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

### Goal 1: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the local school district.

### Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>4</sup>

### Results

15 percent of second-year students at Buffalo United scored at Level 3 on the state test, which was three percentage points higher than the local district.

### 2014-15 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least Second Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	12.1%	58	12.0%	2,165
4	24.2%	66	13.6%	2,141
5	11.9%	59	10.8%	2,151
6	12.3%	65	11.0%	2,152
7	8.3%	60	10.2%	2,082
8	19.4%	62	13.6%	2,053
All	<b>14.9%</b>	370	<b>11.9%</b>	12744

### Evaluation

Buffalo United met this measure, with fifteen percent of their second year students proficient compared to twelve percent at the local district. In addition five of the six grade levels outperformed the local district.

### Additional Evidence

Buffalo United has met this measure and consistently done so over the last five years.

<sup>4</sup> Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

## English Language Arts Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	6%	12%	23%	13%	12%	12%
4	20%	11%	32%	15%	24%	14%
5	17%	10%	7%	9%	12%	11%
6	13%	12%	17%	10%	12%	11%
7	14%	11%	7%	11%	8%	10%
8	5%	14%	11%	14%	19%	14%
All	<b>13%</b>	<b>11%</b>	<b>16%</b>	<b>12%</b>	<b>15%</b>	<b>12%</b>

### Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

### Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a meaningful degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

### Results

Buffalo United did not meet this measure in 2013-14 with a comparative performance of 'lower than expected'.

## **2013-14 English Language Arts Comparative Performance by Grade Level**

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	88.3	75	17	20.5	-3.5	-0.26
4	95.2	71	26	18.6	7.4	0.57
5	89.6	76	8	17.2	-9.2	-0.79
6	93.6	77	13	13.2	-0.2	-0.02
7	89.5	77	5	14.9	-9.9	-0.88
8	85.3	74	8	19.8	-11.8	-0.86
All	90.2	450	12.7	17.3	-4.6	-0.38

<b>School's Overall Comparative Performance:</b>
<b><i>Lower than Expected</i></b>

### **Evaluation**

Buffalo United did not meet this measure in 2013-14 with an Effect Size of -0.38.

### **Additional Evidence**

Buffalo United met this measure in 2011-12, but did not meet this in 2012-13 or 2013-14.

### **English Language Arts Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch/ Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12	3-8	83.3%	429	43.1	34.8	0.51
2012-13	3-8	93.4%	426	10.8	14.6	-0.36
2013-14	3-8	90.2%	450	12.7	17.3	-0.38

### **Goal 1: Growth Measure<sup>5</sup>**

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades four through eight will be above the state's unadjusted median growth percentile.

<sup>5</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

## Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score from 2012-13 including students who were retained in the same grade. Students with the same 2012-13 score are ranked by their 2013-14 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>6</sup>

## Results

In 2013-14 Buffalo United met this goal in the aggregate, however, only two of the five grades had a Mean Growth Percentile above 50.

### **2013-14 English Language Arts Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Median
4	79	50.0
5	47	50.0
6	47	50.0
7	45	50.0
8	52	50.0
All	<b>53.5</b>	50.0

## Evaluation

Buffalo United met this goal in 2013-14. Their MGP was 53.5, which was 3.5 MGP points above the target of 50. In 2012-13, Buffalo United did not meet this goal with a score of 47.5, but in 2011-12 met this goal with a strong MGP score of 55.

## Summary of the English Language Arts Goal

Buffalo United met two of the five ELA goals laid out in their accountability plan. This is progress over 2013-14 when the school met only one of the five ELA goals in their accountability plan.

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<sup>6</sup> Schools can acquire these data from the NYSED's Business Portal: [portal.nysed.gov](http://portal.nysed.gov).

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2013-14 school district results.)	Did Not Achieve
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved

**Action Plan**

- *Update our curricular tools.* New curricular tools are being implemented to better support implementation of the state's Common Core standards in ELA. In 2014-15, *Reading Street* was utilized in K-5 and *Holt Literature* was utilized in middle school. We have given our teachers extensive professional development to help them use these new tools effectively. We will continue offering this training and support through this transition.
- *Modify our assessment strategy.* We previously administered the NWEA MAP three times per year in language usage, math, and reading. Over time, our program of assessment has evolved as we strive to meet the demands of New York's career- and college-readiness standards. For this reason, during 2014-15, we adjusted our assessment practices to better serve students. In our intensified approach, we:
  - Administered the NWEA MAP in the fall and spring in reading and math in grades K-8.
  - Adopted common assessments in grades K-8 in ELA that aligns to the state's Common Core Learning Standards. These assessments provide common benchmarking data to ensure that students are mastering the essential knowledge they need to be successful on the NYSTP.
  - Continued to administer the Ready New York Common Core assessments by Curriculum Associates in grades two through eight two times a year as a mock NYSTP assessment. We closely analyze results to determine what instructional adjustments should be made prior to the NYSTP administration in the spring.
- *Implement flexible groupings during workshop.* Teachers will continue to offer differentiated instruction through regularly scheduled workshop sessions and flexible grouping – approaches designed to meet each student's individual learning needs.

- *Additional academic support for students.* We have implemented a reading program to help support learning in the classroom. We also have an instructional coach to assist with development of instructional strategies and work with new teachers. The school has seven chromebooks available for use in each classroom.
  - *I am Reading and Accelerated Reader:* Buffalo United has begun to implement two reading programs, I am Reading and Accelerated Reader, to encourage students to read and increase reading performance. In our I am Reading program, each teacher adopts a student and works to ensure that his/her adopted student is reading. In our Accelerated Reader program, students read a book and take a computer quiz to monitor their understanding of the book. Students are rewarded based on the number of books they read. Teachers are utilizing iReady to track skills that the students have mastered and can create individualized plans based on the student's learning.

## MATHEMATICS

### Goal 2: Mathematics

Students will be proficient in Mathematics.

#### Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessments, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission<sup>7</sup>.

It is important to note that in spring 2013, the NYSTP changed significantly: For the first time, New York measured student learning using the new Common Core Learning Standards. This change created a new baseline for student academic performance – and significantly changed how the state defines proficiency. Like many schools across the state, Buffalo's absolute proficiency decreased as defined by this assessment.

With the changes to the state standards, we began planning changes we would need to make to meet these new, more rigorous learning expectations. Through the partnership with our education management organization, an evaluation was completed of our current reading and math curricular tools – Imagine It (K- 5), Houghton Mifflin Literature (6), Think Math (K- 5), and Holt Math (6) – to determine alignment with the new standards. In both cases it was determined that the tools were not optimal for helping our students meet the new demands. Therefore, the important search for new, better aligned programs was initiated. Additionally, as the search was undertaken, short-term plans were implemented to fill the gaps in our reading and math curricular programs until suitable replacements were ready.

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<sup>7</sup> When the school opened in fall 2010, the curriculum was built around the New York State Learning Standards. It has since been updated to reflect the State's adoption of the Common Core Learning Standards for ELA and math.

**Goal 2: Absolute Measure**

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades three through eight.

**Method**

The school administered the New York State Testing Program mathematics assessment to students in third through eighth grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

**2014-15 State Mathematics Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>8</sup>			Total Enrolled
		IEP	ELL	Absent	
3	73	0	0	3	76
4	76	0	0	0	76
5	74	1	0	1	75
6	75	0	0	0	75
7	73	0	0	2	75
8	70	1	0	6	76
All	453	2	0	12	465

**Results**

In 2014-15, 27 percent of students in their second year scored at or above a Level 3 on the New York state math exam.

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<sup>8</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

**Performance on 2014-15 State Mathematics Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grade	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	20.5%	73	19.0%	58
4	36.8%	76	39.4%	66
5	32.4%	74	40.7%	59
6	21.3%	75	21.5%	65
7	16.4%	73	16.9%	59
8	18.6%	70	22.4%	58
All	24.5%	441	26.7%	365

**Evaluation**

Buffalo United did not meet this measure. With 27 percent of students scoring at or above Level 3 the school did not meet the 75 percent threshold.

**Additional Evidence**

Buffalo United had a decrease in the percentage of two+ year students that were proficient, decreasing five percentage points from 2013-14.

**Mathematics Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	8%	36	29%	55	19%	58
4	42%	64	47%	47	39%	66
5	9%	53	37%	54	41%	59
6	20%	56	30%	60	22%	65
7	30%	44	34%	59	17%	59
8	28%	61	3%*	30*	22%	58
All	24%	314	32%	305	27%	365

*\*Does not include eighth grade students taking the algebra regents exam*

**Goal 2: Absolute Measure**

Each year, the school's aggregate Performance Level Index (PLI) on the State mathematics exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

## Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2014-15 mathematics AMO of 94. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>9</sup>

## Results

Buffalo United did not meet this measure in 2014-15.

### Mathematics 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	39.0	36.5	17.7	6.8

$$\begin{array}{rcccccccc} \text{PI} & = & 36.5 & + & 17.7 & + & 6.8 & = & 61.0 \\ & & & & 17.7 & + & 6.8 & = & \underline{24.5} \\ & & & & & & \text{PLI} & = & 85.5 \end{array}$$

## Evaluation

Buffalo United did not meet this goal, missing the target by eight points.

### Goal 2: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the local school district.

## Method

A school compares the performance of tested students enrolled in at least their second year to that of all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>10</sup>

## Results

27 percent of two+ year students scored at or above Level 3, compared to 15 percent of students enrolled in the local district.

<sup>9</sup> In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

<sup>10</sup> Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

**2014-15 State Mathematics Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	19.0%	58	17.5%	2,185
4	39.4%	66	18.0%	2,132
5	40.7%	59	18.1%	2,121
6	21.5%	65	15.0%	2,052
7	16.9%	59	11.7%	1,922
8	22.4%	58	9.2%	1,863
All	26.7%	365	15.1%	12,275

**Evaluation**

Buffalo United met this measure. With 27 percent of two+ year students scoring at or above Level 3, the school outperformed the district public schools by 12 percentage points.

**Additional Evidence**

Since 2007-08 Buffalo United has consistently met this measure.

**Mathematics Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	8%	14%	29%	16%	19%	18%
4	42%	10%	47%	16%	39%	18%
5	9%	9%	37%	13%	41%	18%
6	20%	11%	30%	15%	22%	15%
7	30%	7%	34%	10%	17%	12%
8	28%	7%	3%*	9%	22%	9%
All	<b>24%</b>	<b>10%</b>	<b>32%</b>	<b>13%</b>	<b>27%</b>	<b>15%</b>

*\*Does not include eighth grade students taking the algebra regents exam*

**Goal 2: Comparative Measure**

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

## Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a meaningful degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

## Results

Buffalo United met this measure in 2013-14. With a 0.34 Effect Size, the school met the threshold for 'higher than expected to a small degree'. Additionally, a large number of eighth grade students took and passed the algebra I regents exam, and did not take the eighth grade assessment, lowering the score for that particular grade.

### **2013-14 Mathematics Comparative Performance by Grade Level**

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	90.5	72	26	29.2	-3.2	-0.18
4		69	47	25.8	21.2	1.15
5		75	33	25.4	7.6	0.43
6		77	24	19.8	4.2	0.25
7		76	29	16.5	12.5	0.77
8		48	2	14.9	-12.9	-0.69
All	90.5	417	28.1	22.3	5.9	0.34

<b>School's Overall Comparative Performance:</b>
<b>Higher than expected to a small degree</b>

## Evaluation

Buffalo United met this measure in 2013-14, and has done so for the last four years. While the Effect Size since 2012-13 has been lower than previous years, the school has met the threshold for 'higher than expected to a small degree'.

## Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch/ Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12	3-8	83.3%	427	71.2	47.4	1.14
2012-13	3-8	93.4%	426	21.1	16.3	0.32
2013-14	3-8	90.5%	417	28.1	22.3	0.34

### Goal 2: Growth Measure<sup>11</sup>

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades four through eight will be above the state's unadjusted median growth percentile.

### Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score in 2012-13 including students who were retained in the same grade. Students with the same 2012-13 scores are ranked by their 2013-14 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>12</sup>

### Results

In 2013-14 Buffalo United had a Mean Growth Percentile of 66, exceeding the threshold of 50 by 16 points.

<sup>11</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

<sup>12</sup> Schools can acquire these data from the NYSED's business portal: [portal.nysed.gov](http://portal.nysed.gov).

**2013-14 Mathematics Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Median
4	82	50.0
5	57	50.0
6	59	50.0
7	62	50.0
8	77	50.0
All	66	50.0

**Evaluation**

Buffalo United met this measure. With a MGP of 66, the school was 16 points above the threshold. Additionally, all grade levels were above the threshold of 50, showing that growth was good across the school.

**Additional Evidence**

Buffalo United has consistently met this measure in math.

**Mathematics Mean Growth Percentile by Grade Level and School Year**

Grade	Mean Growth Percentile			
	2011-12 <sup>13</sup>	2012-13	2013-14	Statewide Median
4		68	82	50.0
5		42	57	50.0
6		43.5	59	50.0
7		68.5	62	50.0
8		65	77	50.0
All	67.1	57	66	50.0

**Summary of the Mathematics Goal**

Buffalo United met three of its five math goals.

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<sup>13</sup> Grade level results not available.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2013-14 school district results.)	Achieved
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved

**Action Plan**

- *Update our curricular tools.* New curricular tools are being implemented to better support implementation of the state's Common Core standards in math. In 2013-14, we implemented *Big Ideas Math* in middle school. In 2014-15, *Math Expressions* was utilized in K-5. We have given our teachers extensive professional development to help them use these new tools effectively. We will continue offering this training and support through this transition.
- *Modify our assessment strategy.* We previously administered the NWEA MAP three times per year in language usage, math, and reading. Over time, our program of assessment has evolved as we strive to meet the demands of New York's career- and college-readiness standards. For this reason, during 2014-15, we adjusted our assessment practices to better serve students. In our intensified approach, we:
  - Administered the NWEA MAP in the fall and spring in math in grades K-8.
  - Adopted common assessments in grades K-8 in math that aligns to the state's Common Core Learning Standards. These assessments provide common benchmarking data to ensure that students are mastering the essential knowledge they need to be successful on the NYSTP.
  - Continued to administer the Ready New York Common Core assessments by Curriculum Associates in grades two through eight two times a year as a mock NYSTP assessment. We closely analyze results to determine what instructional adjustments should be made prior to the NYSTP administration in the spring.
- *Implement flexible groupings during workshop.* Teachers will continue to offer differentiated instruction through regularly scheduled workshop sessions and flexible grouping – approaches designed to meet each student's individual learning needs.

- *Additional academic support for students.* We have implemented a math program to help support learning in the classroom.
  - *Math Maniacs:* To help students better understand basic math facts and make math fun, we implemented Math Maniacs. Students compete against themselves to complete timed math tests and each grade level sets a student goal. If students reach their goal, they become Math Maniacs and receive a reward.

## SCIENCE

### Goal 3: Science

Students will be proficient in Science.

#### Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. As such, we implement a rigorous curricular program, including a robust system of assessment, which is built around the New York State Learning Standards (NYSLs) for science and aligns with our mission. Staff is provided with professional development to support the implementation of the school's science curriculum.

### Goal 3: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State science examination.

#### Method

The school administered the New York State Testing Program science assessment to students in fourth and eighth grade in spring 2015. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

#### Results

In 2014-15, 77 percent of second year students scored at or above the Level 3 Cut Score in science.

**Charter School Performance on 2014-15 State Science Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least Second Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	86.3%	66	--	--
8	67.7%	62	--	--

**Evaluation**

Buffalo United met this measure. With 77 percent of students scoring at or above the Level 3 Cut Score, Buffalo United met its accountability goal of 75 percent proficient by two percentage points.

**Additional Evidence**

Buffalo United failed to meet this measure in 2013-14 and 2012-13 by three percentage points and two percentage points respectively, but met this measure in 2014-15.

**Science Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2012-13		2013-14		2014-15	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4	97%	63	100%	49	86%	66
8	49%	61	45%	53	68%	62
All	73%	124	72%	102	77%	128

**Goal 3: Comparative Measure**

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the local school district.

**Method**

The school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the local school district.

## Results

Buffalo United achieved a proficiency rate of 77 percent in science. Data for the district public schools is not yet available. Therefore, we are unable to compare Buffalo United scores to those of the district schools.

### 2014-15 State Science Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least Second Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	86.3%	66	--	--
8	67.7%	62	--	--

## Evaluation

Because data for district public schools has not yet been released, we are unable to determine if the school met this measure.

## Additional Evidence

Because data for district public schools has not yet been released, we are unable to determine if the school met this measure for 2014-15. However, the school has consistently met this measure since 2012-13, and has outperformed the local district by significant margins during this time frame.

### Science Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	97%	68%	100%	62%	86%	--
8	49%	40%	45%	29%	68%	--
All	73%	54%	72%	45%	77%	--

## Summary of the Science Goal

Buffalo United met the absolute goal, beating the target by two percentage points. Additionally, the school has continued to have a higher rate of proficiency than the local school district.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Did Not Achieve
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	n/a

### Action Plan

- Communication with parents will also be a focus to address achievement challenges. Parents will be notified of important test dates and how to prepare his/her child at home through parent workshops. During parent/teacher conferences, parents will receive important resources and strategies to use at home.
- Students will have an opportunity to practice with hands on experiments prior to the NY State Assessment.
- A mock exam will be administered in eighth grade to provide teachers with data.
- Professional Development will be provided to staff members that will include a focus on creating rigorous assessments, increasing the level of questioning, and incorporating college and career ready skills.

### NCLB

#### Goal 4: NCLB

Under the state's NCLB Accountability system, the school's Accountability Status will be "Good Standing" each year.

#### Goal 4: Absolute Measure

Under the state's NCLB accountability system, the school's Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as school requiring a local assistance plan.

### Method

Because *all* students are expected to meet the state's learning standards, the federal No Child Left Behind legislation stipulates that various sub-populations and demographic categories of students among all tested students must meet state proficiency standards. New York, like all states, established a system for making these determinations for its public schools. Each year the state issues School Report Cards. The report cards indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

### Results

Buffalo United was considered a school in good standing.

## Evaluation

The school has met this measure, being a school in good standing.

### NCLB Status by Year

Year	Status
2012-13	Good Standing
2013-14	Good Standing
2014-15	Good Standing

## **APPENDIX A: HIGH SCHOOL GOALS AND MEASURES**

Not applicable. Buffalo United does not serve high school grades.

## **APPENDIX B: OPTIONAL GOALS**

Not applicable. Buffalo United does not have non-academic goals.



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/23/2015

## Page 1

Charter School Name:

### B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

#### 1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	9923942
Line 2: Year End Per Pupil Count	717
Line 3: Divide Line 1 by Line 2	13840

#### 2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	518367
Line 2: Management and General Cost (Column)	3600250
Line 3: Sum of Line 1 and Line 2	4118617
Line 4: Year End Per Pupil Count	717
Line 5: Divide Line 3 by the Year End Per Pupil Count	5744

***Thank you.***



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

<b>Charter School Name:</b>	Buffalo United Charter School
<b>Audit Period:</b>	2014-15
<b>Prior Period:</b>	2013-14
<b>Report Due Date:</b>	Sunday, November 01, 2015
<b>Date Submitted:</b>	October 28, 2015
<b>School Fiscal Contact Name:</b>	Jeff Ratuszny
<b>School Fiscal Contact Email:</b>	[REDACTED]
<b>School Fiscal Contact Phone:</b>	[REDACTED]
<b>School Audit Firm Name:</b>	Plante & Moran, PLLC
<b>School Audit Contact Name:</b>	Michael Lamfers
<b>School Audit Contact Email:</b>	<a href="mailto:michael.lamfers@plantemoran.com">michael.lamfers@plantemoran.com</a>
<b>School Audit Contact Phone:</b>	616-643-4099

The following items are required to be included:

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

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$500,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below ( <i>if not applicable fill in "N/A"</i> ):
Management Letter	A written management letter was not issued; Audit conclusion letter to those charged with governance attached.
Management Letter Response	A written management letter was not issued.
Form 990	Form 990 has been extended and will be filed with the IRS no later than February 15, 2016
Federal Single Audit (A-133) <sup>1</sup>	Included
Corrective Action Plan	N/A

Please also send an ELECTRONIC copy of: 1.) This transmittal form; 2.) Audited Financial Report; and if applicable 3.) Management Letter and Response; 4.) Federal Single Audit (A-133) ONLY to the following offices via email. A copy of the Excel file containing the four schedules Does NOT need to be included.

NYS Education Department Public School Choice Programs 89 Washington Avenue Room 462 EBA Albany, New York 12234 <a href="mailto:charterschools@mail.nysed.gov">charterschools@mail.nysed.gov</a>	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Albany, New York 12234 <a href="mailto:FSandA133@mail.nysed.gov">FSandA133@mail.nysed.gov</a>
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<sup>1</sup> A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to the current "OMB Circ.

**BUFFALO UNITED CHARTER SCHOOL**  
**Statement of Financial Position**  
**#NAME?**

<u>ASSETS</u>	<u>2014-15</u>
<b><u>CURRENT ASSETS</u></b>	
Cash and cash equivalents	112806
Grants and contracts receivable	359306
Accounts receivables	0
Prepaid expenses	0
Contributions and other receivables	0
<b>TOTAL CURRENT ASSETS</b>	<b>472,112</b>
<b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	<b>13743</b>
<b><u>OTHER ASSETS</u></b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>485,855</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b><u>CURRENT LIABILITIES</u></b>	
Accounts payable and accrued expenses	0
Accrued payroll and benefits	0
Deferred Revenue	547
Current maturities of long-term debt	0
Short Term Debt - Bonds, Notes Payable	0
Other	445785
<b>TOTAL CURRENT LIABILITIES</b>	<b>446,332</b>
<b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b><u>446,332</u></b>
<b><u>NET ASSETS</u></b>	
Unrestricted	39523
Temporarily restricted	0
<b>TOTAL NET ASSETS</b>	<b><u>39,523</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>485,855</b>

**BUFFALO UNITED CHARTER**  
**Statement of Financial P**  
**#NAME?**

<u>ASSETS</u>	<u>2013-14</u>	<u>IOI</u> nu
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	109401	
Grants and contracts receivable	211203	
Accounts receivables	0	
Prepaid expenses	0	
Contributions and other receivables	0	
<b>TOTAL CURRENT ASSETS</b>	<b>320,604</b>	
<b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	<b>3542</b>	
<b><u>OTHER ASSETS</u></b>	<b>0</b>	
<b>TOTAL ASSETS</b>	<b>324,146</b>	
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable and accrued expenses	0	
Accrued payroll and benefits	0	
Deferred Revenue	220	
Current maturities of long-term debt	0	
Short Term Debt - Bonds, Notes Payable	0	
Other	286213	
<b>TOTAL CURRENT LIABILITIES</b>	<b>286,433</b>	
<b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	<b>0</b>	
<b>TOTAL LIABILITIES</b>	<b><u>286,433</u></b>	
<b><u>NET ASSETS</u></b>		
Unrestricted	37713	
Temporarily restricted	0	
<b>TOTAL NET ASSETS</b>	<b><u>37,713</u></b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>324,146</b>	

**BUFFALO UNITED CHARTER SCHOOL**

**Statement of Activities**

#NAME?

	2014-15		Total
	Unrestricted	Temporarily Restricted	
<b>REVENUE, GAINS AND OTHER SUPPORT</b>			
Public School District			
Resident Student Enrollment	8596550	\$-	\$8,596,550
Students with disabilities	364280	-	364,280
Grants and Contracts			
State and local	58038	-	58,038
Federal - Title and IDEA	480361	-	480,361
Federal - Other	0	-	-
Other	0	-	-
Food Service/Child Nutrition Program	352085	-	<u>352,085</u>
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	9,851,314	-	9,851,314
<b>EXPENSES</b>			
Program Services			
Regular Education	5864329	\$-	\$5,864,329
Special Education	461702	-	461,702
Other Programs	0	-	-
Total Program Services	6,326,031	-	6,326,031
Management and general	3597910	-	3,597,910
Fundraising	0	-	-
<b>TOTAL OPERATING EXPENSES</b>	9,923,941	-	9,923,941
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	(72,627)	-	(72,627)
<b>SUPPORT AND OTHER REVENUE</b>			
Contributions			
Foundations	0	\$-	\$-
Individuals	0	-	-
Corporations	0	-	-
Fundraising	0	-	-
Interest income	0	-	-
Miscellaneous income	74437	-	74,437
Net assets released from restriction	0	-	-
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	74,437	-	74,437
<b>CHANGE IN NET ASSETS</b>	1,810	-	1,810
NET ASSETS BEGINNING OF YEAR	37713	-	37,713
PRIOR YEAR/PERIOD ADJUSTMENTS	0	-	-
<b>NET ASSETS END OF YEAR</b>	\$39,523	\$-	\$39,523

<b>2013-14</b>	<b>IOI</b>
	<b>nu</b>
<b>Total</b>	

8029295  
254497  
0  
552170  
0  
0  
346728  
9,182,690

5671215  
404967  
0  
6,076,182  
3119656  
0  
9,195,838  
(13,148)

0  
0  
0  
0  
0  
24856  
0  
24,856  
11,708  
26005  
0  
\$37,713

**BUFFALO UNITED CHARTER SCHOOL**  
**Statement of Cash Flows**  
**#NAME?**

	<b>2014-15</b>	<b>2013-14</b>
		*Please briefly explain any
<b>CASH FLOWS - OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	1810	11708
Revenues from School Districts	0	0
Accounts Receivable	0	0
Due from School Districts	0	0
Depreciation	1533	60
Grants Receivable	-148103	21217
Due from NYS	0	0
Grant revenues	0	0
Prepaid Expenses	0	0
Accounts Payable	0	0
Accrued Expenses	0	0
Accrued Liabilities	0	0
Contributions and fund-raising activities	0	0
Miscellaneous sources	0	0
Deferred Revenue	327	-152
Interest payments	0	0
Other	159572	-21063
Other	0	0
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$15,139</b>	<b>\$11,770</b>
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Purchase of equipment	-11734	-3602
Other	0	0
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$(11,734)</b>	<b>\$(3,602)</b>
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Principal payments on long-term debt	0	0
Other	0	0
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$-</b>	<b>\$-</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$3,405</b>	<b>\$8,168</b>
Cash at beginning of year	109401	101233
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$112,806</b>	<b>\$109,401</b>

101  
nu

**BUFFALO UNITED CHARTER SCHOOL**  
**Statement of Functional Expenses**  
**#NAME?**

						2014-15		
						Program Services		S
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising		
		\$	\$	\$	\$	\$	\$	
Personnel Services Costs								
Administrative Staff Personnel	7.9	518367	0	-	518,367		-	
Instructional Personnel	45.6	1983717	222772	-	2,206,489		-	
Non-Instructional Personnel	1	2041	0	-	2,041		-	
Total Salaries and Staff	54.50	2,504,125	222,772	-	2,726,897		-	
Fringe Benefits & Payroll Taxes		749646	74453	-	824,099		-	
Retirement		61911	4373	-	66,284		-	
Management Company Fees		0	0	-	-		-	
Legal Service		9903	0	-	9,903		-	
Accounting / Audit Services		10404	0	-	10,404		-	
Other Purchased / Professional / Consulting Services		0	157212	-	157,212		-	
Building and Land Rent / Lease / Facility Finance Interest		883933	0	-	883,933		-	
Repairs & Maintenance		228169	0	-	228,169		-	
Insurance		24900	0	-	24,900		-	
Utilities		87763	0	-	87,763		-	
Supplies / Materials		526972	1799	-	528,771		-	
Equipment / Furnishings		139484	0	-	139,484		-	
Staff Development		55788	1093	-	56,881		-	
Marketing / Recruitment		7062	0	-	7,062		-	
Technology		50543	0	-	50,543		-	
Food Service		366775	0	-	366,775		-	
Student Services		55512	0	-	55,512		-	
Office Expense		44555	0	-	44,555		-	
Depreciation		1533	0	-	1,533		-	
OTHER		55351	0	-	55,351		-	
<b>Total Expenses</b>		<b>\$5,864,329</b>	<b>\$461,702</b>	<b>\$-</b>	<b>\$6,326,031</b>		<b>\$-</b>	

				2013-14
Supporting Services				
Management and General	Total	Total		
\$	\$	\$	\$	
0	-	518,367	499,363	
0	-	2,206,489	215,628	
0	-	2,041	33,141	
-	-	2,726,897	2,688,792	
0	-	824,099	77,171	
0	-	66,284	65,159	
0	-	-	0	
0	-	9,903	7,916	
385,033	385,033	395,437	391,353	
1,047,708	1,047,708	1,204,920	1,047,757	
0	-	883,933	86,557	
41,213	41,213	269,382	25,369	
0	-	24,900	2,349	
0	-	87,763	8,517	
0	-	528,771	40,435	
0	-	139,484	12,646	
16,973	16,973	73,854	7,155	
203,841	203,841	210,903	22,753	
475,631	475,631	526,174	45,067	
0	-	366,775	36,120	
150,221	150,221	205,733	19,034	
63,938	63,938	108,493	8,815	
0	-	1,533	60	
121,335	<u>1,213,352</u>	<u>1,268,703</u>	100,368	
<b>\$3,597,910</b>	<b>\$3,597,910</b>	<b>\$9,923,941</b>	<b>\$9,195,838</b>	



# Audited Financial Statement Checklist

Last updated: 10/29/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Yes
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Not Applicable
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	No

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	No

**Thank you.**



# Appendix E: Disclosure of Financial Interest Form

Last updated: 10/30/2015

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Page 1

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All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). [The Disclosure of Financial Interest Forms are due on November 1, 2015. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

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Yes, each member of the school's Board of Trustees will receive a link to the Disclosure of Financial Interest Form.

Yes

Thank you.



# Appendix F: BOT Membership Table

Last updated: 07/21/2015

## Page 1

### 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Gregory Dearlove	[REDACTED]	Vice Chair/Vice President	Yes		Number of terms served: 2 Length of each term: 2 – three year term Date of Election: September 2011 Expiration of Term: June 2017 Resigned: 8/5/2014
2	Kim DeJesus	[REDACTED]	Chair/Board President	Yes		Number of terms served: 1 Length of each term: 1 – three year term Date of Election: June 2013 Expiration of Term: June 2016
3	Jack Dorn	[REDACTED]	Secretary	Yes		Number of terms served: 2 Length of each term: 1 – three year term, 1 – one year term Date of Election: March 2012 Expiration of Term: June 2016
4	Andrew Freedman	[REDACTED]	Vice Chair/Vice President	Yes		Number of terms served: 1 Length of each term: 1 – three year term Date of Election: September 2013 Expiration of Term: June 2016

5	Nancy McGlen	[REDACTED]	Trustee/Member	Yes		Number of terms served: 2 Length of each term: 2 – one year term Date of Election: August 2013 Expiration of Term: June 2015 Resigned: 10/7/2014
6	Taharka Odinga	[REDACTED]	Trustee/Member	Yes		Number of terms served: 1 Length of each term: 1 – one year term Date of Election: September 2013 Expiration of Term: June 2014 Resigned: 12/3/2014
7	Art Traver	[REDACTED]	Trustee/Member	Yes		Number of terms served: 4 Length of each term: 2 – three year terms, 1 – two year term, 1 – one year term Date of Election: March 2007 Expiration of Term: June 2016
8	Theodore Purvis	[REDACTED]	Treasurer	Yes		Number of terms served: 1 Length of each term: 1 – three year term Date of Election: September 2014 Expiration of Term: June 2017
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

**2. Total Number of Members Joining Board during the 2014-15 school year**

1

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**3. Total Number of Members Departing the Board during the 2014-15 school year**

3

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**4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?**

7

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**5. How many times did the Board meet during the 2014-15 school year?**

11

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**6. How many times will the Board meet during the 2015-16 school year?**

11

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**Thank you.**

## Buffalo United Charter School Enrollment and Retention Plan

Buffalo United Charter School understands the need to enroll and retain specific student populations in numbers comparable to the Buffalo School District. With full enrollment and a waiting list, meeting the targets for students with disabilities (SWD), English language learners (ELL) and students who qualify for free and reduced price lunch (FRL) is a challenge. Currently, we are meeting the enrollment target for the FRL category and the retention targets for the FRL, SWD, and ELL categories. We are not yet meeting our ELL or SWD enrollment target. Below is a summary of our current enrollment and retention numbers compared to the targets.

2014-15				
Subgroup	<i>Enrollment Effective Target<sup>1</sup></i>	Actual Enrollment	<i>Retention Effective Target<sup>2</sup></i>	Actual Retention
<b>FRL</b>	87.6%	97.5% N = 699	81.8%	89.7% N = 627
<b>ELL</b>	9.1%	.6% N = 4	41.5%	50.0% N = 2
<b>SWD</b>	19.5%	19.1% N = 137	75.8%	91.2% N = 125

### ELL Recruitment Efforts

In order to make progress toward our ELL enrollment targets, we have implemented the following strategies (and will continue to do so in the coming school year):

- Advertisements and notifications were placed in the following publications: Panorama Hispano and Am-Pol Eagle. In these publications, we specifically mentioned that the school provides services to students for whom English is their second language.
- Fliers were distributed in English, Polish, and Spanish to families throughout the community including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting.
- Host an Enrollment Information Meeting for all parents interested in the school and provided student applications available in a number of languages: Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu. At the enrollment meetings, information regarding the ELL Program and its ability to meet the needs of ELL students was provided. We provided ELL families with strategies to help their children in school, specific English Language Development (ELD) strategies for such parents.
- To ensure the retention of accepted students, and in compliance with federal requirements to identify potential ELL students, these children completed a “Home Language Questionnaire”, with information from the survey ensuring that each child for who English is a second language was provided the services he/she needed to succeed in school.

<sup>1</sup> Source: <http://www.p12.nysed.gov/psc/documents/EnrollmentTargetsCalculator.xls> Based on district data (Buffalo) for 717 students in grades K-8 using the Effective Target.

<sup>2</sup> Source: <http://www.p12.nysed.gov/psc/documents/PotentialRetentionTargetsCalculator.xls> Based on district data (Buffalo) for 717 students in grades K-8 using the Effective Target.

- Marketing materials that describe general school information and ELL and Special Education programs available in English and Spanish, and other languages as requested.

### **SWD Recruitment Efforts**

We are committed to recruiting students with special learning needs and with disabilities and students who qualify for free and reduced price lunch.

Brochures, which describe our special education programming, have been distributed throughout the community; including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting. In order to reach the families of special needs students, we utilize many of the networks that already exist in the community. Buffalo United's Student Recruitment Specialist will continue to build relationships with support organizations to gain familiarity with the services they provide (so that we might recommend their support services to the families of accepted or interested students) and to familiarize these organizations with our school and special education program (so that they may recommend our school to the families they serve). We know that most families hear about our school by word-of-mouth and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

All special needs students (FRL, ELL, and SWD) are made aware of our school's programs through open meetings during the year. The school's parent meetings clearly identify that we offer a free and appropriate education (FAPE) to all our students in the Least Restrictive Environment. Furthermore, the school has an established relationship with the Committee for Special Education (CSE) for children under its guise and has made materials and applications to Buffalo United available for distribution to interested parents. We invite parents to meet with the school's Special Education Team and the CSE to develop an Individual Education Plan (IEP) for the child or to work within the parameters of the plan already in place from the child's previous school.

We will continue to monitor the efficacy of our special student population recruitment and enrollment efforts by carefully tracking student enrollment numbers. Through our robust data warehouse, we collect detailed information on trends in at-risk student populations, report to the Board on enrollment trends, and adjust the marketing strategy, as needed, to ensure that parents of these children know that Buffalo United is dedicated to serving their children's needs.

### **Retention Efforts – All Special Student Populations**

We believe a key recruitment and retention strategy for our special needs students is the high-quality educational program that we provide and the intentional caring culture that we have established, as well as our parent involvement initiatives.

- *Culture and Climate:* We have a school climate and culture that focus purposefully on caring for each student as a family cares for its children. We believe our school-wide behavior and classroom management practices –which we refer to as *Behave with Care* – help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.
- *Parent Involvement:* To ensure our families feel connected to the school, we implemented several parent involvement strategies, including, but not limited to:

- Newsletters - Regular newsletters from the principal and teachers are distributed to parents. Important information regarding school-wide performance, initiatives, and programs are included in the newsletter.
- Social media - We have an excellent website, which gives parents quick and easy access to general information on the school as well as specific information about their children. In addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet available at the school.
- Classroom Communication - Teachers frequently send home communications for parents so that they know about everything from weekly schedules to educational goals for students. Teachers also share regular progress reports – via letter, online communication via the school’s AtSchool gradebook system, phone calls, and/or in-person meetings. These communications focus on each student's academic progress and performance.
- Conferences - Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child's teacher and classmates, and other school staff. We believe these early contacts help establish and sustain a healthy rapport with parents.
- Parent Room - In order to help parents feel at home in the school and to encourage their presence in their child's education, the school building provides a dedicated parent room. This room gives parents a place to gather and build relationships with one another, discuss matters of mutual interest, grow more comfortable with the school, and take some ownership of the school.



# Appendix I: Teacher and Administrator Attrition

Last updated: 07/23/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

## Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

### 2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	40	6	4

### 2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	5	2	1

Thank you

October 21, 2015

To the Board of Directors  
Buffalo United Charter School

We have audited the financial statements of Buffalo United Charter School (the "School") as of and for the year ended June 30, 2015 and have issued our report thereon dated October 21, 2015. Professional standards require that we provide you with the following information related to our audit.

### **Our Responsibility Under U.S. Generally Accepted Auditing Standards**

As stated in our engagement letter dated February 18, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Buffalo United Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating 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 specifically to identify such matters.

Our audit of Buffalo United Charter School's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of Buffalo United Charter School, including compliance with certain provisions of laws, regulations, contracts, grant agreements, certain instances of error or fraud, illegal acts applicable to government agencies, and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 21, 2015 regarding our consideration of Buffalo United Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

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

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated May 27, 2015.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Buffalo United Charter School are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2015.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Disagreements with Management***

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We did not detect any misstatements as a result of audit procedures.

### ***Significant Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the organization, and business plans and strategies that may affect the risks of material misstatement with management each year prior to our retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated October 21, 2015.

### ***Management Consultations with Other Independent Accountants***

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

This information is intended solely for the use of the board of directors and management of Buffalo United Charter School and is not intended to be and should not be used by anyone other than these specified parties.

To the Board of Directors  
Buffalo United Charter School

October 21, 2015

We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

**Plante & Moran, PLLC**



Michael A. Lamfers, CPA  
Partner



Michelle M. Goss, CPA  
Partner

# BUFFALO UNITED CHARTER SCHOOL



Financial Statements, Additional  
Information, and Federal Awards  
Supplemental Information as of and for the  
Years Ended June 30, 2015 and 2014, and  
Independent Auditor's Reports

# **BUFFALO UNITED CHARTER SCHOOL**

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## Independent Auditor's Report

To the Board of Directors  
Buffalo United Charter School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Buffalo United Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015 and 2014 and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Buffalo United Charter School as of June 30, 2015 and 2014 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors  
Buffalo United Charter School

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Buffalo United Charter School's financial statements. The schedule of expenditures of federal awards, as identified in the table of contents, and supplemental schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

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

The supplemental schedule of functional expenses has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2015 on our consideration of Buffalo United Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Buffalo United Charter School's internal control over financial reporting and compliance.

*Plante & Moran, PLLC*

October 21, 2015

# BUFFALO UNITED CHARTER SCHOOL

## STATEMENT OF FINANCIAL POSITION JUNE 30, 2015 AND 2014

	2015	2014
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash	\$ 112,806	\$ 109,401
Due from governmental revenue sources	<u>359,306</u>	<u>211,203</u>
Total current assets	<u>472,112</u>	<u>320,604</u>
NON-CURRENT ASSETS:		
Capital assets	15,336	3,602
Less accumulated depreciation	<u>(1,593)</u>	<u>(60)</u>
Total capital assets, net of accumulated depreciation	<u>13,743</u>	<u>3,542</u>
TOTAL	<u>\$ 485,855</u>	<u>\$ 324,146</u>
<b>LIABILITIES AND NET ASSETS</b>		
LIABILITIES:		
Deferred revenue	\$ 547	\$ 220
Contracted service fee payable	<u>445,785</u>	<u>286,213</u>
Total liabilities	446,332	286,433
NET ASSETS:		
Unrestricted and undesignated	<u>39,523</u>	<u>37,713</u>
TOTAL	<u>\$ 485,855</u>	<u>\$ 324,146</u>

See notes to financial statements.

## BUFFALO UNITED CHARTER SCHOOL

### STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS YEARS ENDED JUNE 30, 2015 AND 2014

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	2015	2014
REVENUES, GAINS AND OTHER SUPPORT:		
State aid	\$ 8,596,550	\$8,029,295
Other state sources	430,833	266,919
Federal sources	821,803	882,623
Private sources	<u>76,565</u>	<u>28,709</u>
Total revenues, gains and other support	9,925,751	9,207,546
EXPENSES:		
Contracted service fee	9,922,408	9,195,778
Depreciation	<u>1,533</u>	<u>60</u>
Total expenses	<u>9,923,941</u>	<u>9,195,838</u>
CHANGE IN NET ASSETS	1,810	11,708
NET ASSETS:		
Beginning of year	<u>37,713</u>	<u>26,005</u>
End of year	<u>\$ 39,523</u>	<u>\$ 37,713</u>

See notes to financial statements.

# BUFFALO UNITED CHARTER SCHOOL

## STATEMENT OF CASH FLOWS YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
CASH FLOWS PROVIDED BY OPERATING ACTIVITIES:		
State aid	\$ 8,519,957	\$ 8,056,975
Other state sources	473,591	224,162
Federal sources	707,535	918,917
Private sources	76,892	28,557
Payments for services rendered	<u>(9,762,836)</u>	<u>(9,216,841)</u>
Net cash provided by operating activities	15,139	11,770
CASH FLOWS USED IN INVESTING ACTIVITIES:		
Purchase of other equipment	<u>(11,734)</u>	<u>(3,602)</u>
NET INCREASE IN CASH	3,405	8,168
CASH — Beginning of year	<u>109,401</u>	<u>101,233</u>
CASH — End of year	<u>\$ 112,806</u>	<u>\$ 109,401</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$ 1,810	\$ 11,708
Depreciation	1,533	60
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Change in due from governmental revenue sources	(148,103)	21,217
Change in deferred revenue	327	(152)
Change in contracted service fee payable	<u>159,572</u>	<u>(21,063)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 15,139</u>	<u>\$ 11,770</u>

See notes to financial statements.

# **BUFFALO UNITED CHARTER SCHOOL**

## **NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

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### **1. NATURE OF OPERATIONS**

Buffalo United Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the State University of New York Charter School Institute, which is responsible for oversight of the School's operations. The charter expires July 31, 2016 and is subject to renewal. The School must undergo a reauthorization process to extend the charter beyond July 31, 2016. Management intends to fully pursue reauthorization. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts. The state revenue is recognized ratably over the school year and was funded through payments from July 2014 through May 2015 for the year ended June 30, 2015.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources and NHA pays the Board of Directors an amount equal to the lesser of two percent of state per pupil aid or \$35,000. These funds are property of the School and may be used by the School at the discretion of the board.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** — The financial statements have been prepared in accordance with Section 2851 of the Education Law of the State of New York which requires such statements to be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

**Estimates** — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash** — Cash as of June 30, 2015 and 2014 represents bank deposits which are covered by federal depository insurance.

**Deferred Revenue** — Deferred revenue as of June 30, 2015 and 2014 consists of funds received for services which have not yet been performed.

**Contracted Service Fee Payable** — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

**Capital Assets** — Capital assets, which include other equipment, are reported in at historical cost. Capital assets are defined by the School as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

Other equipment is depreciated using the straight-line method over useful lives of 3–10 years.

**The Financial Statements** — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Unrestricted Net Assets* — Net assets which are not subject to donor imposed or governmental stipulations.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in unrestricted net assets. Other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Income Taxes** — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

The School has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. The School recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is greater than 50% likely of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances and other information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations prior to June 30, 2012.

### 3. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal years 2015 or 2014, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

### 4. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

### 5. CAPITAL ASSETS

Capital asset activity of the school was as follows:

Year ended June 30, 2015	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 3,602	\$ 11,734	\$ -	\$ 15,336
Total capital assets at historical cost	<u>3,602</u>	<u>11,734</u>	<u>-</u>	<u>15,336</u>
Less accumulated depreciation — equipment	<u>60</u>	<u>1,533</u>	<u>-</u>	<u>1,593</u>
Total accumulated depreciation	<u>60</u>	<u>1,533</u>	<u>-</u>	<u>1,593</u>
Total capital asset activity, net	<u>\$ 3,542</u>	<u>\$ 10,201</u>	<u>\$ -</u>	<u>\$ 13,743</u>

Year ended June 30, 2014	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ -	\$ 3,602	\$ -	\$ 3,602
Total capital assets at historical cost	-	3,602	-	3,602
Less accumulated depreciation — equipment	-	60	-	60
Total accumulated depreciation	-	60	-	60
Total capital asset activity, net	<u>\$ -</u>	<u>\$ 3,542</u>	<u>\$ -</u>	<u>\$ 3,542</u>

## 6. OPERATING LEASE

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from July 1, 2014 through June 30, 2015. Annual rental payments required by the lease are \$858,720 payable in twelve monthly payments of \$71,560. This lease is automatically renewed on a year-to-year basis unless a notice of non-renewal is provided by either the Academy or NHA.

The School subsequently renewed the sublease with NHA for the period of July 1, 2015 through June 30, 2016, at the same rental rate.

## 7. FUNCTIONAL EXPENSES

The School provides a comprehensive education programs to enrolled students. Expenses incurred for these programs and other expenses are as follows:

	2015	2014
Program services:		
Regular education	\$ 5,862,796	\$ 5,671,154
Special education	461,702	404,967
Supporting services — management and general	<u>3,597,910</u>	<u>3,119,657</u>
Total contracted service fee	9,922,408	9,195,778
Depreciation Expense	<u>1,533</u>	<u>60</u>
Total Expenses	<u>\$ 9,923,941</u>	<u>\$ 9,195,838</u>

## 8. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2015 have been evaluated through October 21, 2015, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

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## **ADDITIONAL INFORMATION**

**BUFFALO UNITED CHARTER SCHOOL**

**SCHEDULE OF FUNCTIONAL EXPENSES**

**YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014**

	No. of Positions	2015							2014	
		Program Services				Supporting Services			Total	Total
		Regular Education	Special Education	Other Education	Total	Fund- raising	Management and General	Total		
Personnel Services Costs										
Administrative Staff Personnel	-	\$ 518,367	\$ -	\$ -	\$ 518,367	\$ -	\$ -	\$ -	\$ 518,367	\$ 499,363
Instructional Personnel	-	1,983,717	222,772	-	2,206,489	-	-	-	2,206,489	2,149,380
Non-Instructional Personnel	-	2,041	-	-	2,041	-	-	-	2,041	40,049
Total Salaries and Staff	-	2,504,125	222,772	-	2,726,897	-	-	-	2,726,897	2,688,792
Fringe Benefits & Payroll Taxes		749,646	74,453	-	824,099	-	-	-	824,099	771,712
Retirement		61,911	4,373	-	66,284	-	-	-	66,284	65,159
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		9,903	-	-	9,903	-	-	-	9,903	79,166
Accounting / Audit Services		10,404	-	-	10,404	-	385,033	385,033	395,437	391,353
Other Purchased / Professional / Consulting Services		-	157,212	-	157,212	-	1,047,708	1,047,708	1,204,920	1,047,757
Building and Land Rent / Lease		883,933	-	-	883,933	-	-	-	883,933	865,574
Repairs & Maintenance		228,169	-	-	228,169	-	41,213	41,213	269,382	253,697
Insurance		24,900	-	-	24,900	-	-	-	24,900	23,491
Utilities		87,763	-	-	87,763	-	-	-	87,763	85,170
Supplies / Materials		526,972	1,799	-	528,771	-	-	-	528,771	404,354
Equipment / Furnishings		139,484	-	-	139,484	-	-	-	139,484	130,062
Staff Development		55,788	1,093	-	56,881	-	16,973	16,973	73,854	78,109
Marketing / Recruitment		7,062	-	-	7,062	-	203,841	203,841	210,903	220,975
Technology		50,543	-	-	50,543	-	475,631	475,631	526,174	450,674
Food Service		366,775	-	-	366,775	-	-	-	366,775	361,202
Student Services		55,512	-	-	55,512	-	150,221	150,221	205,733	190,340
Office Expense		44,555	-	-	44,555	-	63,938	63,938	108,493	88,115
Depreciation		1,533	-	-	1,533	-	-	-	1,533	60
OTHER		55,351	-	-	55,351	-	1,213,352	1,213,352	1,268,703	1,000,076
Total Expenses		\$ 5,864,329	\$461,702	\$ -	\$6,326,031	\$ -	\$ 3,597,910	\$3,597,910	\$9,923,941	\$9,195,838

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*

Independent Auditor's Report

To Management and the Board of Directors  
Buffalo United 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 basic financial statements of Buffalo United Charter School, which comprise the basic statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2015.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

To Management and the Board of Directors  
Buffalo United Charter School

**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.

*Plante & Moran, PLLC*

October 21, 2015

## **SUPPLEMENTAL INFORMATION**

Report on Compliance for the Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors  
Buffalo United Charter School

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

We have audited Buffalo United Charter School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2015. Buffalo United Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for Buffalo United Charter School's major federal program based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Buffalo United Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

***Opinion on the Major Federal Program***

In our opinion, Buffalo United Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2015.

To the Board of Directors  
Buffalo United Charter School

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

Management of Buffalo United Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Buffalo United Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Plante & Moran, PLLC*

October 21, 2015

# BUFFALO UNITED CHARTER SCHOOL

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	State/Pass- through Grantor's Number	Expenditures
Child Nutrition Cluster—			
U.S. Department of Agriculture—			
Direct Program:			
National School Breakfast Program	10.553		\$ 45,092
National School Lunch Program	10.555		<u>296,350</u>
Total U.S. Department of Agriculture			<u>341,442</u>
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I, Grants to Local Educational Agencies	84.010	0021144231	9,052
		0021154231	<u>336,354</u>
Total Title I, Grants to Local Educational Agencies			<u>345,406</u>
Title II, Improving Teacher Quality	84.367	0147144231	(6,226)
		0147154231	<u>39,092</u>
Total Title II, Improving Teacher Quality			<u>32,866</u>
Race to the Top	84.395	5500144231	<u>16,329</u>
Passed through Local School District:			
IDEA Cluster - IDEA, Part B	84.027	2015	83,102
IDEA Cluster - IDEA, Preschool	84.173A	2015	<u>2,658</u>
Total IDEA Cluster			<u>85,760</u>
Total U.S. Department of Education			<u>480,361</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 821,803</u>

# Buffalo United Charter School

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## Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2015

### **Note 1 - Basis of Presentation and Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Buffalo United Charter School under programs of the federal government for the year ended June 30, 2015. Expenditures reported on the Schedule are reported on the same basis of accounting as the financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Because the Schedule presents only a selected portion of the operations of Buffalo United Charter School, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Buffalo United Charter School. Pass-through entity identifying numbers are presented where available.

### **Note 2 - Grant Auditor Report**

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

# Buffalo United Charter School

## Schedule of Findings and Questioned Costs Year Ended June 30, 2015

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes  X  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes  X  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes  X  No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes  X  None reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?

\_\_\_\_\_ Yes  X  No

Identification of major program:

CFDA Number	Name of Federal Program or Cluster
84.010	Title 1, Part A

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee?  X  Yes \_\_\_\_\_ No

# **Buffalo United Charter School**

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## **Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2015**

### **Section II - Financial Statement Audit Findings**

None

### **Section III - Federal Program Audit Findings**

None

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 07, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/85a2a800acd9f2fb6f>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Arthur	Traver

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Trustee
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

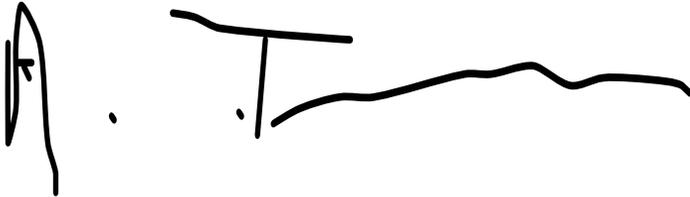
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by a period, a space, another period, and a long, wavy horizontal line.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 07, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/f74475539fa8bf806b>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	John	Dorn

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Secretary
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke, positioned below the 'Signature of Trustee' label.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 07, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/d72e14faca49437c0b>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Nancy	McGlen

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

*(No response)*

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Nancy M. West

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 19, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/7eb4ccd29f57ed4d0c>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	KIM	DEJESUS

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Chair/President
- 

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Kristin Dejesu". The signature is written in a cursive style with a large initial "K" and a long, sweeping underline.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 21, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/8e0199fcd2f4b45553>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	THEODORE A.	PURVIS

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

---

- Treasurer
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

*No*

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

*No*

Signature of Trustee

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/9e05b78f50f5588803>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Andrew	Freedman

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Vice Chair/Vice President
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

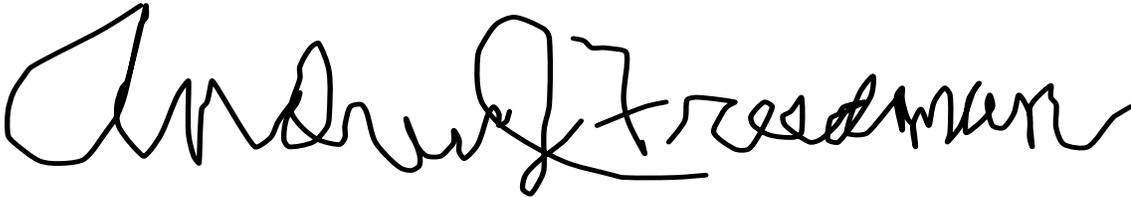
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Andrew J. Friedman". The signature is written in a cursive, flowing style with a large initial "A".

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/c45b63ef5c7758be1e>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Gregory	Dearlove

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Board Member
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

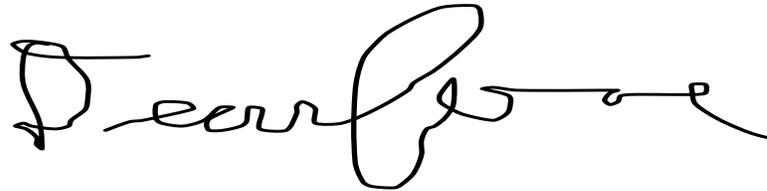
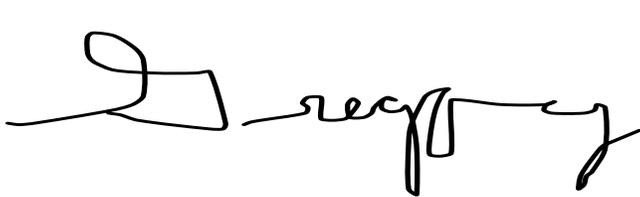
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee



**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Thursday, October 29, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/3ca5d51cd8d1fa3808>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Matthew	Ryan

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

7/ [REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Vice Chair/Vice President
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

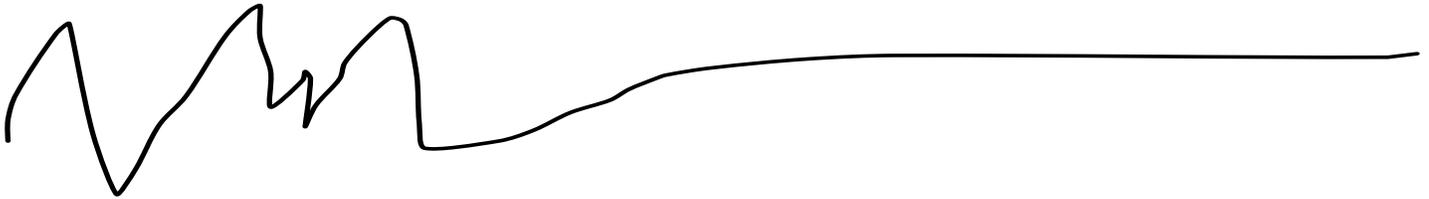
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of several sharp peaks and valleys, followed by a long, slightly wavy horizontal line extending to the right.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, October 30, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/21d8f01850dfddd02>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Taharka	Odinga

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*BUFFALO UNITED CS (SUNY TRUSTEES) 140600860851*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Trustee
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "T. Phyllis O'Hara". The signature is written in a cursive style with a long horizontal line extending from the end of the name.

**Thank you.**