



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

Last updated: 07/29/2015

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)

SOUTH BUFFALO CS (SUNY TRUSTEES) 140600860817

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
	154 South Ogden Street Buffalo, NY 14210	716-826-7213	716-826-7168	info@southbuffalocs.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Brian M. Wiesinger
Title	Superintendent
Emergency Phone Number (###-###-####)	██████████

5. SCHOOL WEB ADDRESS (URL)

www.southbuffalocs.org

6. DATE OF INITIAL CHARTER

2000-01-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2001-08-01 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.

804

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

Grades Served K, 1, 2, 3, 4, 5, 6, 7, 8

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

	Yes/No	Name of CMO/EMO
	No	

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11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

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)	154 South Ogden Street Buffalo, NY 14210	716-826-7213	BUFFALO CITY SD	K-8	Yes	Own
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	Brian M. Wiesinger	716-826-7213	716-984-7829	

Operational Leader	Brian M. Wiesinger	716-826-7213	716-984-7829	[REDACTED]
Compliance Contact	Robert Maulucci	716-826-7213	716-603-0601	[REDACTED]
Complaint Contact	Robert Maulucci	716-826-7213	716-603-0601	[REDACTED]

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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).

No

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

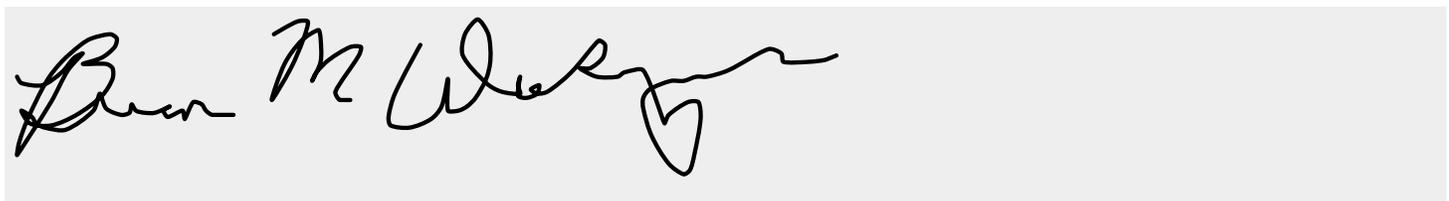
Brian M. Wiesinger, Superintendent; Robert Maulucci, Principal; Julia Hamels, Assistant Principal

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



Signature, President of the Board of Trustees



Thank you.



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

Last updated: 07/29/2015

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Charter School Name:

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=800000034163>

Instructions / Notes

for 2014-15 Accountability Plan Progress Report (“APPR”)

1. Text Highlighted in Yellow = explanation or guidance for an entry in the Progress Report
2. Text Highlighted in Green = a sample entry that may be modified
3. The template for **high school measures** is in Appendix A, beginning on page 26.
4. The template for reporting for K-2 schools with a norm-referenced test growth measure in their Accountability Plan appears on page 67. Present the respective results at the end of the English language arts and math goals.
5. **Changes from the 2013-14 Report**

Elementary and Middle Schools

- a) **The New York State Education Department has recalibrated the Annual Measurable Objectives (AMOs) in ELA and math. Schools must therefore complete the second 3-8 absolute measure (“Performance Level Index meeting the AMO”) in ELA and math.**
- b) **For the 3-8 Growth Measure in ELA and math, report 2013-14 results using the state’s 3-8 Growth Model. (The 2014-15 results are not yet available.)**

College Preparatory High Schools

- a) **Because of the introduction of college and career readiness standards, schools renewed in 2012-13 or later use revised Accountability Plan measures. (See the appendix in the Guidelines for Creating a SUNY Accountability Plan for a list of the revised measures.)**
 - b) **The Institute will gradually phase the new measures into its evaluation of all schools and the SUNY Trustees will take them into account when making renewal decisions. Therefore, the Institute encourages high schools not renewed since 2012-13 to include the college and career readiness standard in their Progress Report as optional measures.**
6. Please do not include these instructions or the reference guide below in a submitted report.

Reference Guide to Template Sections

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The Accountability Plan Progress Report Template Is Below.



**South Buffalo
CHARTER SCHOOL**

**2014-15 ACCOUNTABILITY
PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

October 23, 2015

By Brian M. Wiesinger
154 S. Ogden St.
Buffalo, NY 14210
716-826-7213

Brian Wiesinger, Gina Dudkowski, and Andrew Huff prepared this 2014-15 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
James P. Neimeier	President, Finance Committee, Facility Committee, and Personnel Committee member; Appeals
Anne Marie Tryjankowski	Vice President and Personnel Committee Member
Kathy Lindhardt	Secretary, Personnel and Facility Committee Member
Steven Nigrelli	Board Member, Facility, Personnel and Negotiations Committee Member
Kristi Maggio	Board Member, Personnel and Negotiations Committee Member
Chris Schafer	Parent Member, Finance and Facility Committee Member
Jennifer Mack	Parent Member

Name: Brian Wiesinger has served as the Head of Schools since 2014.

INTRODUCTION

The South Buffalo Charter School (SBCS) received approval in 1999 from the New York State Board of Regents. In the fall of 2000 the school was housed in Buffalo Public School 29, which was also occupied by the South Buffalo Community Center, the South Buffalo Grief Center and the South Buffalo Senior Center. The South Buffalo Charter School is located in the city of Buffalo, New York and primarily receives students who live in the surrounding community. SBCS serves students grades K-8 and the student body is composed of varying ethnic and socio-economic backgrounds, reflecting the multicultural diversity from the community. Well over 70% of our students receive free or reduced lunch, illustrating the socio-economic needs of our families. The students reflect a broad spectrum of learning styles and learning needs. SBCS strives to build a composite class that represents the multifaceted dimensions of our society.

SBCS's mission states that we are a Professional Learning Community (PLC); our focus on learning is driven by research, data, and collaborative reflection to increase student achievement.

As set forth in the school's mission statement, we will focus on learning and increase student achievement through the following key elements:

- Professional Learning Community components
 - Collaborative Learning and Reflection
 - Research-based Best Practices
 - Data-Driven Decision Making
 - Pyramid of Intervention
- Standards-Based Curriculum
- SBCS continues to evaluate and align the curriculum. Grade level teams implement curriculum mapping and vertical planning to develop quality curricula designed to meet or exceed the Common Core Learning Standards and ensure the sustainability of fundamental instructional goals. Research-based programs, texts, and supplemental materials are utilized to enhance the school's core curriculum.
- Technology Integration
 - The instructional program is enhanced through multi-media classrooms. These rooms may include some or all of the following equipment: computers, resident PCs and interactive docking stations, touch-screen monitors, rovers, interactive white boards, LCD projectors, document cameras, DVD/VCR units, Classroom Performance System (CPS), and interactive tablets. In addition, mobile labs and printers, video cameras and digital cameras, and TV/DVD/VCR units are available for classroom use. Technology is an essential element of the ability of staff to meet student needs. Teachers and staff utilize the Performance Plus Suite, which includes Curriculum Connector, Performance Tracker, and Assessment Builder. The student information system is Power School. AIMSweb and STAR Early Literacy, Reading and Math are used for data management and analysis.

- Character Education
 - SBCS is committed to a strong focus on integrating character education into the instructional program. Students are exposed to the basic principles of core virtues such as; responsibility, respect, citizenship, kindness, courage, tolerance, self-control, honesty, determination, and teamwork. SBCS also utilizes the Second Step Program as a classroom based skills training for Character Education.

- Extended Day and School Year
 - Research shows that an extended school day and school year can result in an improvement of student achievement through increased instructional time. The school day at SBCS is no less than seven hours, between one and a half to two hours longer than the New York State requirement. Teachers and staff are required to be in attendance for no less than eight hours. This additional time is used for planning and professional development. The school year at SBCS is between ten and fifteen instructional days longer than the New York State requirement of 180 days.

- Professional Development
 - Job-embedded professional development is a vital component of SBCS's dedication to the improvement of teaching and learning. Professional Development is integrated into the school day through common planning/data meetings where teacher receive support from the Leadership and Instructional Teams and outside consultants. In addition, no less than ten dedicated Professional Development and/or Superintendent Conference Days are included in the school calendar. Teachers and staff are also encouraged to attend Professional Development conferences outside school offerings.

- Parent/Guardian Involvement and Engagement SBCS offers the following opportunities to foster the home/school connection:

<ul style="list-style-type: none"> ▪ Parent Teacher Association ▪ Monthly Community Newsletter ▪ Parent Teacher Conferences 	<ul style="list-style-type: none"> ▪ Open Board Meetings ▪ Open House ▪ School Website and Teacher
--	---

- Webpages
 - Power Grade
 - Teacher/Administrator

- Correspondence
 - One Call
 - Moving-Up Ceremonies

- | | |
|--|--|
| <ul style="list-style-type: none"> ▪ Welcome Picnic ▪ Child Study Team ▪ Parent Information Nights ▪ Parent Engagement Committee | <ul style="list-style-type: none"> ▪ Kindergarten Screening ▪ Student Recognition Events |
|--|--|

SBCS has developed annual goals and objectives in accordance with the Charter School Institute and New York State Education Department, to fulfill its mission to increase student achievement and learning. The school's annual progress report measures the extent to which we met the goals and objectives for 2014-2015 and provides a set of goals and objectives for the next academic year and beyond. It benchmarks our move towards excellence in achieving our mission.

This report is self-reflective and a tool that details our expectations and intentions to continue to strive for improvement and to enable us to provide a quality education for all of our students.

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	73	76	76	72	79	75	71	75	66	0	0	0	0	663
2012-13	73	77	76	72	72	72	77	68	68	0	0	0	0	655
2013-14	78	79	77	77	78	76	77	76	73	0	0	0	0	691
2014-15	99	91	103	100	97	77	78	79	76	0	0	0	0	800

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Student will become proficient in the ELA skills of Reading and Writing and Listening and will make continuous yearly progress toward mastery of their ELA skills.

Background

- To begin the 2014-15 school year, SBCS hired two ELA/Social Studies Instructional Coaches (K-4 and 5-8) to provide daily ELA instructional support to teachers. The focus of curriculum work last year was to fully integrate the Common Core Learning Standards into our curriculum. All unit/lesson planning were input into Curriculum Connector for planning by teachers. SBCS used the NYS ELA Curriculum Domains (K-2) and Modules (3-8) as a research based resource to serve as the foundational framework of the ELA curriculum grades K-6 and 7-8. An uninterrupted 84 minute ELA block, with a mix of whole and small group instruction, guided reading, differentiated centers and flexible grouping was used to ensure that students K-6 become literate and learn to read, write and speak well. Many of the best practices utilized in K-4 were bridged into the ELA instruction in grades 5-8 among other grade level appropriate ELA pedagogy. This included a focus on comprehension and the integration of ELA across all content areas. The continuation of Step Up to Writing was utilized K-8 to support ELA instruction. SBCS administered several different assessments throughout the year for various grade levels including benchmark assessments; NYS grades 3-8 ELA assessments, STAR Early Literacy, Reading and Math, AIMSweb. Professional development was provided through the use of BOCES and outside consultants in the areas of curriculum development, assessment and Data Driven Inquiry. Direction and support was also provided during professional discussion at common planning meetings. The school's instructional coaches hosted regularly scheduled professional development sessions for instructional staff on a variety of best practices. Teachers and support staff also attended internal and external additional professional development opportunities.

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 3-8.

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th 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).

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

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	91	0	0	0	100
4	91	0	0	0	99
5	69	0	0	0	78
6	69	0	0	1	77
7	69	0	0	0	77
8	57	0	0	2	71
All	446	0	0	3	502

Results

The students' performance on the New York State ELA exam demonstrates an increase of one percentage point for the cohort data. The table below indicates that 368 out of 446 (83%) students tested were enrolled in at least their second year at SBCS

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	30	91	33	66
4	24	91	22	65
5	13	69	13	59
6	12	69	13	63
7	16	69	17	63
8	26	57	29	52
All	20	446	21	368

¹ 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.

Evaluation

The average of all grade level cohorts did not meet the proficient required outcome. The school missed the 75% proficiency goal. The school recognizes that 6th grade student performance was lower than all other grade levels. While this is due in part to some staffing challenges at the 6th grade level; the school has worked to secure permanent teaching staff in 2015-16.

In 2014-15, the cohort achieved increases in grades 4-8 with the greatest gains in grades 3, 6, 7 and 8. While the trend illustrates that the cohorts tend to do better than the general population, it is by a relatively small margin (0 to 3%). Our cohorts have the benefit of extended exposure to our comprehensive educational program. SBCS recognizes that our new student population often enters our school system with instructional gaps. In response, the school immediately acts to assess and intervene on each student's behalf through STAR Reading and AIMSWeb assessment and progress monitoring to maximize student potential and eliminate depth of knowledge gaps. It is important to note that through continued creative scheduling SBCS maximizes time to allow for block periods of ELA and intervention services.

Additional Evidence

In the face of NY State's curricular and assessment changes over the course of the last four years, SBCS has made some gains in reaching proficiency. The school has embraced these changes through the integration of CCLS, creation of common formative and summative assessments, partnerships with BOCES curriculum specialists, adoption and creation of an APPR plan, use of Data Driven Inquiry analysis across grade levels, creation of school-wide RTI plan and regularly scheduled professional development, systematic intervention services, robust special education programs and services, use of Danielson's Frameworks for teaching and supervision and evaluation of instructional staff, and the acquisition of appropriate materials and resources to support teachers and students. SBCS is aware that in order to achieve and sustain proficiency, targeted support for teachers and students is our most valuable resource.

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	9	58	20	71	33	66
4	25	61	23	61	22	65
5	18	66	15	61	13	59

6	20	70	13	70	13	63
7	19	58	28	62	17	63
8	16	62	26	55	29	52
All	18	375	22	389	21	368

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 200.²

Results

SBCS met 88% of our AMO goal by receiving a PLI of 81 points out of an expected 92.

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
368	40	39	18	3

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 39 & + & 18 & + & 3 & = & 60 \\
 & & & & 18 & + & 3 & = & \underline{21} \\
 & & & & & & \text{PLI} & = & 81
 \end{array}$$

Evaluation

The size of the SBCS cohort has been relatively consistent over the past three years. The cohort achieved a 1% point decrease overall in 2014-15 from 2013-14. Looking at longitudinal data, there is an increase from our 3rd grade (20% proficiency) to their 4th grade year (22% proficiency) which represents a 2% increase. Our 4th grade (23% proficiency) decreased in their 5th grade year to (13% proficiency) which represents a

² In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency. South Buffalo Charter School 2014-15 Accountability Plan Progress Report

10% decrease. Our 5th grade (15% proficiency) decreased in their 6th grade year (13% proficiency) which represents a 2% decrease. Our 6th grade (13% proficiency) increased in their 7th grade year (17% proficiency) which represents a 4% increase. Our 7th grade (28% proficiency) increased in their 8th grade year (29% proficiency) which represents a 1% increase. SBSCS recognizes the need for additional instructional supports for all teachers K-8 as grade level assessments are reflective of a cumulative depth of knowledge for our students.

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.³

Results

SBSCS cohort experienced a greater number of students reaching proficiency at each and every grade level when compared to Buffalo Public Schools.

**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 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	33	66	12	2165
4	22	65	14	2141
5	13	59	11	2151
6	13	63	11	2152
7	17	63	10	2082
8	29	52	14	2053
All	21	61	12	12743

³ 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](#).

Evaluation

SBCS exceeded the aggregate district performance at each grade level when compared to Buffalo Public Schools. SBCS outperformed Buffalo Public schools by 21% in 3rd grade. SBCS outperformed Buffalo Public Schools by 8% in 4th Grade. SBCS outperformed Buffalo Public Schools by 2% in 5th Grade. SBCS outperformed Buffalo Public Schools by 2% in 6th Grade. SBCS outperformed Buffalo Public Schools by 17% in 7th Grade. SBCS outperformed Buffalo Public Schools by 15% in 8th Grade. SBCS outperformed Buffalo Public School by 19% overall in grades 3-8.

Additional Evidence

In comparing Common Core Assessments in 2013-14 to 2014-15; while the student population in Buffalo has remained stagnant at 12% proficiency, SBCS cohort experienced a 1% point decrease 2014-15. Again, looking at longitudinal data, SBCS achieved a 1% increase from 3rd grade to 4th grade in 2014-15, while Buffalo Public schools (BPS) achieved a 1% gain. SBCS decreased by 10% from 4th grade to 5th grade, BPS increased by 4% points. SBCS decreased by 2% from 5th grade to 6th grade, BPS increased by 2% point. SBCS increased by 4% from 6th grade to 7th grade, while BPS remained constant. SBCS increased by 1% from 7th grade to 8th grade, while BPS increased by 3% points. Although SBCS comparatively outperforms BPS, we continue to recognize the need for additional instructional supports for all teachers K-8 as grade level assessments are reflective of a cumulative depth of knowledge for our students.

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	9	12	20	13	33	12
4	25	11	23	15	21	14
5	18	10	15	9	13	11
6	20	12	13	10	13	11
7	19	11	28	11	17	10
8	16	14	26	14	29	14
All	18	12	22	12	21	12

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

In 2013-14, SBCS did not achieve the overall effect size of 0.3. Given the timing of the state's release of poverty data, the 2014-2015 analysis is not yet available. This report contains 2013-2014 results, the most recent ones available. The following table displays how SBCS students in each grade level performed in ELA compared to students in New York State in the same grade and a similar population of economically disadvantaged students. Grade 3rd had a positive effect size of .04 and Grade 7th and 8th had a positive effect size of 0.4; higher than all other grade levels. The overall Effect Size was -.05.

2013-14 English Language Arts Comparative Performance by Grade Level

Grade	Percent of Economically Disadvantaged Students	Number of Students Tested	Percent of Students at Proficiency		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	91.0	75	20	19.5	0.5	0.04
4	82.1	73	19	23.0	-4.0	-0.28
5	80.3	70	14	20.2	-6.2	-0.49
6	83.5	75	12	16.8	-4.8	-0.35
7	82.9	70	24	17.3	6.7	0.46
8	88.9	64	24	18.3	5.7	0.42
All	84.8	427	18.7	19.2	-0.5	-0.05

School's Overall Comparative Performance:

Lower than expected

Evaluation

SBCS's aggregate Effect Size was -0.05, which is considered performing lower than expected. 3rd, 7th and 8th Grade was the only grade level that achieved a positive effect size for ELA.

Additional Evidence

Given the timing of the state's release of poverty data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent ones available. SBCS's performance on the ELA assessment in comparison to students in New York State in the same grade and a similar population of students eligible for free lunch in the 2013-14 school year indicates an increase from the 2012-13 school year.

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	83.6%	435	48	34	.87
2012-13	3-8	78.8%	427	17	20	-.24
2013-14	3-8	84.8 %	446	20	19	-.05

Goal 1: Growth Measure⁴

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.

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.

⁴ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation. South Buffalo Charter School 2014-15 Accountability Plan Progress Report

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.⁵

Results

South Buffalo Charter School’s mean growth percentile was 53.2 in 2013-14; 3.2 percentage points higher than the statewide median of 50. Grades 4,5, 7, and 8 scored higher than the statewide median, of 50. Grades 6 fell below the statewide median at 45.01 respectively.

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

Grade	Mean Growth Percentile	
	School	Statewide Median
4	53.2	50.0
5	62.96	50.0
6	45.01	50.0
7	58.30	50.0
8	62.96	50.0
All	53.2	50.0

Evaluation

In looking at results based on second year of the implementation of Common Core Assessments, SBCS met or exceeded the statewide median for MGP in four of the 5 grade levels. At grade 4, we achieved 3.2 % points above the statewide MGP of 50; at grade 5, we achieved 12.96% points about of the statewide MGP of 50, at grade 7 we achieved 8.3% points above the statewide MGP of 50, and at grade 8 we achieved 12.96% above the statewide MGP of 50. At grade 6 we met 90% of statewide MGP of 50. Based on the MGP comparison and increases in instructional support to teachers with and the use of Data Driven Dialogue during the 2014-15school year; SBCS expects to continue to see improvement in all grades in meeting or exceeding the statewide MGP

Additional Evidence

Since this is the second year of MGP comparison data regarding Common Core Assessments, along with additional data points from the 2014-15 school year and 2015-16 school year will assist schools instructional coaches and teacher in identifying areas of need and resources to implement instructional change which should lead to improved student outcomes.

English Language Arts Mean Growth Percentile by Grade Level and School Year

Grad	Mean Growth Percentile
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⁵ Schools can acquire these data from the NYSED’s Business Portal: portal.nysed.gov. South Buffalo Charter School 2014-15 Accountability Plan Progress Report

e	2011-12 ⁶	2012-13	2013-14	Statewide Median
4		50.00	62.96	50.0
5		45.90	42.63	50.0
6		45.01	45.01	50.0
7		40.71	58.30	50.0
8		51.02	58.07	50.0
All		46.6	53.2	50.0

Goal 1: Optional Measure

For the 2014-2015 school year, the percent of students at grade level that are identified as on-level and on-watch will meet or exceed 50%.

Method

STAR Reading is an assessment of reading comprehension and skills for independent readers through grade 12. It provides data for screening, progress monitoring and growth monitoring. It is a national norm-referenced reading test that assesses 36 reading skills in 5 domains. The 5 key domains are word knowledge and skills, analyzing literary text, understanding author's craft, comprehension strategies and constructing meaning, and analyzing argument and evaluating text. It is important to note that this is a baseline data utilizing STAR assessments. In subsequent years SBCS will be comparing spring to spring results.

Results

The table below displays the percentage of students' on-level and on-watch for the spring benchmark assessment. On-level (40% or more) meets or exceeds grade level and on-watch (26-39%) meets grade level requirements. All grade levels met or exceeded 50% of students meeting grade level expectations.

STAR Reading Percent Proficient				
Grade	On-Level	On-Watch	Total Percent	Target Achieved
2	44	23	67	Yes
3	46	20	66	Yes
4	37	26	63	Yes
5	36	26	62	Yes
6	19	41	60	Yes
7	35	27	62	Yes
8	34	25	59	Yes
ALL	36	27	63	Yes

⁶ Grade level results not available.

Evaluation

SBCS met all targets for the optional goal. Grades 3 and 4 showed the highest levels of proficiency with a total of 67% and 66% respectively on-level and on-watch while grade 8 showed the lowest levels of proficiency with a total of 59% on-level and on-watch.

Summary of the English Language Arts Goal

Although, SBCS did not achieve 75% proficiency for our cohort group, and we had a 1 percentage points decrease in 2014-15 we still out performed our local district. Students overall outperformed our comparison district, Buffalo Public Schools by 9 percentage points. Using the 2013-2014 results, the most recent ones available, SBCS's aggregate Effect Size, -0.05, is considered lower than expected but was an improvement from the 2013-14 school year. In grades 2-8, students met or exceeded grade level expectations of STAR Reading.

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
Comparativ	Each year, the percent of all tested students who are enrolled in at	Achieved

e	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.	
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
Absolute (optional)	For the 2014-2014 school year, the percent of students at grade level that are identified as on-level and on-watch will meet or exceed 50%.	Achieved

Action Plan

In order to address the absolute measure of our accountability progress report that we did not achieve, SBCS has designed a comprehensive plan of action. At the beginning of the 2014-15 school year SBCS hired two ELA instructional coaches (K-3 and 5-8) to work with teachers to improve instruction in the classroom. Throughout the course of the 2014-2015 school year SBCS continued to review, revise and edit our ELA scope and sequence in order to meet the expectations of the new CCLS and therefore the improved NYS Assessments. In addition to the specific curriculum work outlined above, the 3-8 ELA staff has worked to construct common summative assessments to track student progress in learning the standards. These assessments will provide the school crucial information to adjust curriculum, programs and practices to better meet the needs of our students. The school has implemented the Data Driven Inquiry as a means to analyze data and create instructional action plans to respond to the needs of students. Through weekly CPT (Common Planning Time) the school leaders and ELA coaches worked together to facilitate and support data-driven instruction in all areas of the school.

We are also working with BOCES curriculum specialists and will be utilizing these individuals to continuously provide our staff with professional development, updates on the new standards and assessments and assistance gathering of appropriate resources. Finally, in order to more accurately assess and evaluate our student's progress and our ELA curriculum and instructional programs the school will utilize the state approved STAR Reading and Math Assessments. These assessments provide relevant, current and standards-based data with which we can use to effectively respond to our student population and the initiatives of the state. SBCS continues to use Fountas and Pinnell Reading assessment as well as resources to assist in continuous running records to better monitor the growth of student independent reading levels over time. We are confident that the combination of STAR Reading, Fountas and Pinnell assessment and the commitment to aligning curriculum to standards will provide our teachers with the necessary data to inform and adjust their instructional practices.

During the summer of 2015 teams of instructional staff members met to revisit the ELA South Buffalo Charter School 2014-15 Accountability Plan Progress Report

spacing guides and continue to work on the core curriculum and aligning resources to adoption/adaptation of the NYS modules/domains. This work included revision of grade levels scope and sequence maps and investigation and acquisition of necessary supplies, materials and resources needed to teach the new modules/domains. Our instructional staff also continued their work on creating ELA common formative assessments; specifically addressing the CCLS learning standards. We are confident this work will better prepare our teachers to provide a more rigorous and relevant, balanced literacy program as well as address the ELA Common Core Instructional Shifts.

Finally, SBCS is aware that in order to achieve and sustain proficiency, targeted support for teachers and students is our most valuable resource. For the 2015-16 school year, SBCS will continue to have the two ELA coaches provide daily instructional support for teachers, data driven dialogue and professional development to teachers throughout the school year.

MATHEMATICS

Goal 2: Mathematics

Students will become proficient in the mathematics skills of problem solving and computation and will make continuous yearly progress toward mastery of the mathematics skills.

Background

To begin the 2014-15 school year, SBCS hired two Math/Science Instructional Coaches (K-3 and 4-8) to provide daily Math instructional support to teachers. In preparation to fully integrate the CCLS, SBCS provided targeted professional development and curriculum development time to our math staff in the NYS modules. During the summer of 2014, instructional staff members took time to evaluate the NYS modules and adapt them to better meet the needs of students at SBCS, specifically scaffolding the modules and finding additional resources to better support our student populations. We also received ongoing math support from BOCES for our Math Coaches and K-8 math instructional staff. Additionally our staff received math coaching support from a BOCES math specialist throughout the year to assist with curriculum development, lesson pacing, and analyzing data to drive their instructional practices. SBCS also continued to work with an external consultant to help with the facilitation of the construction and implementation of common summative assessments for math in grades K-8. SBCS has also placed focus on the creation of pre/ post assessments that better inform teachers of where students are in terms of meeting grade level outcomes.

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 3-8.

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 8th 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 ⁷			Total Enrolled
		IEP	ELL	Absent	
3	86	0	0	0	100
4	87	0	0	3	99
5	64	0	0	1	78
6	58	0	0	2	76
7	60	0	0	0	77
8	51	0	0	1	71
All	406	0	0	7	501

Results

The students' performance on the New York State Math exam maintained 32 percentage points compared to 2013-14 data. The table below indicates that 329 out of 406 (81%) students tested were enrolled in at least their second year at SBCS.

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	37	86	33	61
4	40	87	42	62
5	19	64	17	54
6	38	58	37	52
7	28	60	29	56
8	31	51	32	44
All	32	406	32	329

Evaluation

⁷ 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.

The average of all grade level cohorts did not meet the proficient required outcome. The school missed the 75% proficiency goal. The school recognizes that 5th grade student performance was significantly lower than all other grade levels. While this is due in part to some staffing challenges at the 5th grade level; the school has worked to secure permanent teaching staff in 2015-16.

In 2014-15, the cohort achieved increases in grades 4,7 and 8 with the greatest gains in grades 4. The cohort and the general population scored the same for the 2014-14 school year. SBCS recognizes that our new student population often enters our school system with instructional gaps. In response, the school immediately acts to assess and intervene on each student’s behalf through STAR Math and AIMSweb assessments and progress monitoring to maximize student potential and eliminate depth of knowledge gaps. It is important to note that through continued creative scheduling SBCS maximizes time to allow for block periods of Math and intervention services.

Additional Evidence

In the face of NY State’s curricular and assessment changes over the course of the last four years, SBCS has made some gains in reaching proficiency. The school has embraced these changes through the integration of CCLS, creation of common formative and summative assessments, partnerships with BOCES curriculum specialists, adoption and creation of APPR plan, use of DDI (Data Driven Inquiry) analysis across grade levels, creation of school-wide RTI plan and regularly scheduled professional development, systematic intervention services, robust special education programs and services, use of Danielson’s Frameworks for teaching and supervision and evaluation of instructional staff, and the acquisition of appropriate materials and resources to support teachers and students. SBCS is aware that in order to achieve and sustain proficiency, targeted support for teachers and students is our most valuable resource.

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	20	59	32	71	33	61
4	44	61	18	62	42	62
5	29	64	37	59	17	54
6	48	71	40	66	37	52
7	19	58	25	59	29	56
8	8	63	37	52	32	44
All	28	376	32	369	32	329

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 200.⁸

Results

SBCS exceeded our AMO goal by achieving a PLI of 106 points out of an expected 89 in 2014-15. The sum of the percent of all tested students at Levels 2 through 4 was 106. The sum of the percent of all tested students at Levels 3 and 4 was 33.

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
335	28	40	25	8

$$\begin{array}{rcccccccc} \text{PI} & = & 40 & + & 25 & + & 8 & = & 73 \\ & & & & 25 & + & 8 & = & \underline{33} \\ & & & & & & \text{PLI} & = & 106 \end{array}$$

Evaluation

The size of the SBCS cohort has been relatively consistent over the past three years. The cohort maintained a proficiency score of 32% for both 2013-14 and 2014-15. Looking at longitudinal data, there is a significant increase from our 3rd grade (32% proficiency) to their 4th grade year (42% proficiency) in 2014-15 which represents a 10% increase and our 7th grade (25% proficiency) increase in their 8th grade year to (32% proficiency) which represents a 7% increase. Our 6th grade (40% proficiency)

⁸ In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency. South Buffalo Charter School 2014-15 Accountability Plan Progress Report

decreased in their 7th grade year (29% proficiency) which represents a 11% decrease. Our 4th grade (18% proficiency) decreased in their 5th grade year (17% proficiency) which represents a 1% decrease. Our 5th grade (37% proficiency) maintained in their 6th grade year (37% proficiency). SBCS recognizes the need for additional instructional supports for all teachers K-8 as grade level assessments are reflective of a cumulative depth of knowledge for our students.

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.⁹

Results

The data in the following table displays SBCS’s cohort Math school performance scores compared to Buffalo Public Schools (BPS) in the same tested grades. The average percent proficient in grades 3-8 exceeded BPS’s average by 15 percentage points. All grades with the exception of 5th grade exceeded Buffalo Public School’s grade level proficiencies by a minimum of 16 percentage points. Grades 4, 6 and 8 had the widest margins; outperforming Buffalo Public School by 24, 22 and 23 percentage points respectively.

**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 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	33	63	17	2185
4	42	62	18	2132
5	17	54	18	2121
6	37	52	15	2052
7	29	60	12	1922
8	32	44	9	1863

⁹ 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](#).

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
All	32	335	15	12275

Evaluation

Students in at least their second year at SBCS outperformed their peers enrolled in Buffalo Public Schools in every grade with the exceptions of 5th grade. Most notably, the 4th, 6th and 8th grade cohorts scored 24, 22, and 23 percentage points over Buffalo students. The 3rd and 7th grade cohorts scored 16 and 17 percentage points higher than their BPS counterparts. BPS 4th grade outscored SBCS by a slight margin of 1 percentage points. The smallest gap in performance was in grade 3, a difference of only 16 percentage points. Inherent in our professional learning community model, specific key design elements in SBCS's charter contribute to the higher achievement rates of our students over BPS students. Our extended day and year significantly impact our students' ability to retain and master content and skills. SBCS has a comprehensive program to assess students' individualized needs. It entails early identification, progress monitoring, diagnostic, formative and summative assessment pieces that provide data to drive instruction. SBCS has created a systematic pyramid of interventions to respond to the needs of students in a timely and consistent manner. The professional development plan the school has developed works to connect all aspects of learning to allow staff to constantly improve the quality of instruction.

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	20	14	32	16	33	17
4	44	10	18	16	42	18
5	29	9	37	13	17	18
6	48	11	40	15	37	15
7	19	7	25	10	29	12
8	8	7	37	9	32	9
All	28	10	32	13	32	15

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

Given the timing of the state's release of poverty data, the 2014-2015 analysis is not yet available. This report contains 2013-2014 results, the most recent ones available. The following table displays how SBCS students in each grade level performed in Math compared to students in New York State in the same grade and a similar population of economically disadvantaged students. Grades 3,5,6,7 and 8 had positive effect sizes with the exceptions of grade 4. Grade 6 at .68 significantly higher effect sizes than all other grade levels. The overall Effect Size was .35, which was higher than expected.

2013-14 Mathematics Comparative Performance by Grade Level

Grade	Percent of Economically Disadvantaged Students	Number of Students Tested	Percent of Students at Proficiency		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	91.0	75	36	28.1	7.9	0.44
4	82.1	73	18	30.9	-12.9	-0.65
5	80.3	69	38	29.0	9.0	0.47
6	83.5	73	38	24.2	13.8	0.68
7	82.9	69	22	19.2	2.8	0.15
8	88.9	63	35	14.3	20.7	1.10
All	84.8	422	31.1	24.5	6.6	0.35

School's Overall Comparative Performance:
Higher than expected to a meaningful degree

Evaluation

SBCS's aggregate Effect Size was .35, which is considered performing higher than expected. Of note grade 6 showed a considerable gain of .68.

Additional Evidence

Given the timing of the state's release of poverty data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent ones available. SBCS's performance on the Math exam in comparison to students in New York State in the same grade and a similar population of free lunch eligible students in the 2013-2014 school year indicates growth from the last year of .06 percentage points. Over the last three years SBCS's actual percent proficient has exceeded the predicted percent proficient.

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	83.6	434	70.0	47.5	1.06
2012-13	3-8	78.8	438	26.3	21.3	.29
2013-14	3-8	84.8	422	31.1	24.5	0.35

Goal 2: Growth Measure¹⁰

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.

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.

¹⁰ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.
South Buffalo Charter School 2014-15 Accountability Plan Progress Report

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.¹¹

South Buffalo Charter School’s mean growth percentile was 55 in 2013-14; 5 percentage points higher than the statewide median of 50. Grades 4,5, 6, and 8 scored higher than the statewide median, of 50. Grades 7 fell below the statewide median at 38.47 respectively.

2013-14 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Median
4	51.881	50.0
5	59.576	50.0
6	65.667	50.0
7	38.47	50.0
8	59.61	50.0
All	59.61	50.0

Evaluation

In looking at results based on first year implementation of Common Core Assessments, SBCS met or exceeded the statewide median for MGP in all but one grade level (7th grade). SBCS overall exceeded the statewide median by 9.61 percent. 6th grade achieved the greatest MGP with 65.667. Based on the MGP comparison and increases in instructional support to teachers and the use of Data Driven Inquiry dialogue during the 2014-15 school year; SBCS expects to see improvement in all grades in meeting or exceeding the statewide MGP. We also expect to see 7th grade to be above the 50th percentile in 2014-15.

Additional Evidence

Since this is the second year of MGP comparison data regarding Common Core Assessments, along with additional data points from the 2014-15 school year and 2015-16 school year will assist schools instructional coaches and teacher in identifying areas of need and resources to implement instructional change which should lead to improved student outcomes.

¹¹ Schools can acquire these data from the NYSED’s business portal: portal.nysed.gov.
South Buffalo Charter School 2014-15 Accountability Plan Progress Report

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2011-12 ¹²	2012-13	2013-14	Statewide Median
4		55.7	51.88	50.0
5		50.44	59.576	50.0
6		72.49	65.667	50.0
7		53.67	38.47	50.0
8		47.10	59.61	50.0
All		56.2	55.00	50.0

Goal 2: Optional Measure

For the 2014-2015 school year, the percent of students at grade level that are identified as on-level and on-watch will meet or exceed 50%.

Method

STAR Math is an assessment that provides data for screening, diagnostics, progress monitoring and growth monitoring. The assessment tests general math achievement within 54 skills sets in 4 key domains. The key domains are: numbers and operation, algebra, geometry and measurement, and data analysis, statistics, and probability. It is important to note that this is a baseline year utilizing STAR assessments. In subsequent years SBCS will be comparing spring to spring results.

Results

The table below displays the percentage of students' on-level and on-watch for the spring benchmark assessment. On-level (40% or more) meets or exceeds grade level and on-watch (26-39%) meets grade level requirements. All grade levels met or exceeded 50% of students meeting grade level expectations.

STAR Math Percent Proficient				
Grade	On-Level	On-Watch	Total Percent	Target Achieved
2	51	24	75	Yes
3	64	15	79	Yes
4	50	25	75	Yes
5	44	30	74	Yes
6	40	35	75	Yes
7	48	23	71	Yes
8	54	16	70	Yes

¹² Grade level results not available.

ALL	50	24	74	Yes
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Evaluation

SBCS met all targets for the optional goal. Grades 2, 3, and 8 showed the highest levels of proficiency with a total of 75%, 79%, and 75% on-level and on-watch respectively. Grade 8 showed the lowest levels of proficiency with a total of 70% on-level and on-watch.

Summary of the Mathematics Goal

Although, SBCS did not achieve 75% proficiency for our cohort group, we achieved five out of the six available outcomes for the Mathematics Goal. SBCS met the Performance Level Index (PLI) on the state math exam with an overall score of 106. Students outperformed our comparison district, Buffalo Public Schools in 5 out of 6 grades, with some grades significantly. Using the 2013-2014 results, the most recent ones available, SBCS's aggregate Effect Size, .35, is higher than expected. In grades 2-8, students met or exceeded grade level expectations of STAR Math.

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.	Achieved
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
Absolute (optional)	For the 2014-15 school year, the percent of students at grade level that are identified as on-level and on-watch will meet or exceed 50%	Achieved

Action Plan

In order to address the absolute measure of our accountability progress report that we did not achieve, SBCS has designed a comprehensive plan of action. During the summer of 2014 teams of instructional staff members met to revisit the Math core curriculum and fully align through the adoption/adaptation of the NYS modules. This work

included revision of grade levels scope and sequence maps, pacing guides and investigation and acquisition of necessary supplies, materials and resources needed to teach the new modules/domains. We are confident this work will better prepare our teachers to provide a more rigorous program that focuses on problem solving and reasoning. Throughout the course of the 2014-2015 school year we will continue to review, revise and edit our Math pacing guide, and scope and sequence in order to meet the expectations of the CCLS and therefore the improved NYS Assessments. In addition to the specific curriculum work outlined above, the 3-8 Math staff will continue working to construct and improve common summative assessments to track student progress in learning the standards. These assessments will provide the school crucial information to adjust curriculum, programs and practices to better meet the needs of our students. The school has implemented the Data Driven Inquiry as a means to analyze data and create instructional action plans to respond to the needs of students. Through weekly CPT (Common Planning Time) the school leaders and Math coaches worked together to facilitate and support data-driven instruction in all areas of the school. We are also working with BOCES curriculum specialists and will be utilizing these individuals to continuously provide our staff and coaches with professional development, updates on the standards and assessments and assistance gathering of appropriate resources.

In order to more accurately assess and evaluate our student's progress and our Math curriculum and instructional programs the school will utilize the state approved STAR Early Literacy, Reading and Math Assessments. These assessments provide relevant, current and standards-based data with which we can use to effectively respond to our student population and the initiatives of the state. The school has also worked to establish pre and post assessments for each grade level to accurately measure grade level exit outcomes.

Finally, SBSC is aware that in order to achieve and sustain proficiency, targeted support for teachers and students is our most valuable resource. For the 2015-16 school year, SBSC will continue to have the two Math coaches provide daily instructional support, data driven dialogue and professional development to teachers through the school year.

SCIENCE

Goal 3: Science

Students will become proficient in their knowledge, skills and concepts of Science and will make continuous yearly progress toward mastery in these areas.

Background

The focus of curriculum work this year was to continue to align the curriculum vertically and horizontally within the school and strengthen the core by mapping content, skills and standards. SBCS uses the Scott Foresman Science program as a research based resource to serve as the foundational framework of the science curriculum grades 2-6. Hands-on science curriculum kits are used to bring science to life by immersing students in exploratory learning experiences that engage higher level thinking, problem solving and questioning attributes. Middle school uses a combination of McDougal Littell Science Series; NYS prep material and various other science supplements to support the delivery of the science curriculum. SBCS administers several different assessments throughout the year for various grade levels including benchmark assessments, state mock assessments, and NYS 4th and 8th Science assessments. Professional development was given through the training of various assessment and curriculum tools, and the direction provided during professional discussion at multi-grade level common planning meetings. Teachers and support staff also attended internal content specific professional development opportunities. Under the guidance of the school's instructional coach the 4-8 grade Science teachers focused on increasing the effectiveness of their instructional practices.

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 4th and 8th 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

The table below indicates that all the 4th graders and 8th graders who took the test were enrolled in at least their second year at SBCS. 4th and 8th grade continue to achieve above the 75% proficiency expected by all students.

The table below indicates that 65 out of 91 (71%) 4th graders and 62 out of 70 (85%) 8th graders were enrolled in at least their second year at SBCS. The 4th grade cohort (91%) outscored the total 4th grade population (88%). The 8th grade cohort scored exactly the same the total student population.

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 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	91	65	88	91
8	81	62	81	70

Evaluation

Students in at least their second year in 4th grade scored better than that of the total population. Both the cohort and total population groups had a high percentage of students with mastery (Level 4) scores. Typically, our cohorts have the benefit of extended exposure to our comprehensive educational program. SBCS recognizes that our new student population often enters our school system with instructional gaps. In response, the school immediately acts with purposeful intent to assess and intervene on each student's behalf to maximize their potential and eliminate those gaps.

Additional Evidence

SBCS has maintained a high level of performance in 4th grade over the last three years as shown in the table below. We have maintained overall proficiency over the last three years and 8th grade scores increased by 3 percentage points from 2013-14 to 2014-15 school year.

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	100	58	98	68	91	65
8	74	57	78	59	81	62
All	87	115	88	127	86	127

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

Due to the unavailability of the Buffalo Public Schools data for the 2014-2015 school year the below table represents information on the 2013-2014 data and SBCS significantly outperformed our comparison district in both grade 4 and 8 Science results.

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 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	98	68	62	2363
8	78	59	29	2099

Evaluation

On the 2013-2014 science assessment, SBCS outscored the Buffalo Public Schools in grade 4 by 36 percentage points and in grade 8 by 49 percentage points, illustrating a very large differential.

Additional Evidence

Over the last three years, SBCS has outperformed our local district on the NYS science assessment in both grade 4 and 8.

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	100	67	98	62	91	Not Available
8	74	40	78	29	61	Not Available
All	87	54	88	46	86	Not Available

Summary of the Science Goal

SBCS achieved the outcomes for the Science Goal. The total percent of all tested students who are enrolled in at least their second year performed above 75%. SBCS continues to outperform our comparison district, Buffalo Public Schools.

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.	Achieved
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.	Achieved

Action Plan

Although SBCS continues to meet both the absolute and comparative goals we are aware of and are preparing for the upcoming changes to the standards and subsequently our curriculum. To begin this work our staff has reviewed the resources and information the state has already released and made some revisions to our current scope and sequence maps and began to work with BOCES curriculum specialist. We have also inventoried, researched and investigated our current and anticipated necessary supplies, materials and resources that will be needed to effectively teach to the new standards once they are adopted and released. We are confident this work will better prepare our teachers to provide a more rigorous program. Throughout the course of the 2015-2016 school year we will continue to review, revise and edit our Science curriculum to meet the expectations of the new science standards and therefore the improved NYS Assessments. The school has implemented the Data Driven Inquiry as a means to analyze data and create instructional action plans to respond to the needs of students. Through weekly CPT (Common Planning Time) the school leaders and Science coaches worked together to facilitate and support data-driven instruction in all areas of the school.

Finally, SBCS is aware that in order to achieve and sustain proficiency, targeted support for teachers and students is our most valuable resource. For the 2015-16 school year, SBCS will continue to have the two Science coaches provide daily instructional support, data driven dialogue and professional development to teachers through the school year.

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

South Buffalo Charter School's accountability for 2014-2015 is "Good Standing."

Evaluation

South Buffalo Charter School's accountability for 2014-2015 is "Good Standing."

Additional Evidence

SBCS has met its NCLB accountability goal for the 2014-2015 school year.

NCLB Status by Year

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

APPENDIX B: OPTIONAL GOALS

The following section contains a Parent Satisfaction optional goal, as well as examples of possible optional measures.

Goal S: Parent Satisfaction

The South Buffalo Charter School will exhibit a high degree of parent satisfaction with the school and all of its programs.

Goal S: Absolute Measure

Each year two-thirds of parents will demonstrate satisfaction with the school's program based on a parent satisfaction survey.

Method

Obtaining data through parent surveys about how SBCS and its programs are viewed has become a yearly practice. We have utilized Survey Monkey, an online survey generator to create and analyze the data to guarantee its validity and reliability. This year we integrated another layer of effort to better solicit and receive our parent responses to the survey by providing kiosks throughout the school building during parent/teacher conference days and also sent a hard copy of the survey to all families for any that may not have online access.

The data we receive from the parent surveys are used for the following purpose:

- To identify areas of strength and needs for improvement.

SBCS is a public school of choice, meaning we do not have a captive clientele. We must convince parents to send their children to us in order to remain in business. As a result, student retention is a critical component of our existence. It is our belief that student retention is an outcome of a quality education that leads to parent and student satisfaction.

Results

The results of the parent satisfaction survey for the 2014-2015 school year are illustrated through a scale of strongly agree, agree, disagree, strongly disagree or don't know/does not apply. Response results show that we had a 2% increase in parent participation for the 2012-2013 school year. We increased the response rate going from 167 completed surveys in 2012-2013 to 176 completed surveys in 2013-14, accounting for 40% of our families responding.

2014-15 Parent Satisfaction Survey Response Rate

Number of Responses	Number of Families	Response Rate
199	463	43%

2014-15 Parent Satisfaction on Key Survey Results

Item	Percent of Respondents Satisfied
Overall, I would rate the school culture as very positive	95%
Overall, I would rate the academic program at my child's school as very effective.	96%
Overall, I would rate my child's teachers as very effective	97%
Overall, I would rate the administrators at my child's school as very effective	94%
Overall, I would rate my child's school environment as very positive	98%

Evaluation

In an attempt to increase parent participation in completing the parental satisfaction survey the school continued the process we had implemented last year. The school offered the following:

- Provided format options for parents, completing it as a paper product or online as a web-based product.
- Provided Kiosk computers in the school during several parent/teacher conferences and parent nights for their convenience.
- Widely publicized and promoted the survey through several modes of correspondence including one calls, website announcements, and flyers.
- Sent home via mail a paper copy of the survey to every parent.

As a result our response rate this year is 43% increasing 3% from last year. This response rate remains under our goal of 2/3rds of our families responding. However, based upon the positive results of the responses in the table above and other indicators of parent/student satisfaction that include: consistent student retention, strong parent participation in parent/teacher conferences, information nights, PTA activities, child study meetings, special education meetings, and ongoing communication and feedback, a high rate of sibling and family connections in student population, a robust waiting list for student enrollment in all grade levels, and the need for additional facilities due to expanding population the school receives very high levels of satisfaction.

Goal S: Absolute Measure

Each year, 90 percent of all students enrolled during the course of the year return the following September.

Method

Student attendance is tracked through Power School, our school data system.

Results

SBCS met the 90 percent absolute measure for the retention of students for the 2014-2015 school year.

2014-15 Student Retention Rate

2013-14 Enrollment	Number of Students Who Graduated in 2013-14	Number of Students Who Returned in 2014-15	Retention Rate 2014-15 Re-enrollment ÷ (2013-14 Enrollment – Graduates)
692	66	563	90%

Evaluation

The retention rate for the 2014-2015 school year met expected target. SBCS is dedicated to providing a quality educational experience, which is reflected by the data. South Buffalo Charter School has maintained a high retention rate over the last 5 years as reflected in the chart below.

Additional Evidence

Year	Retention Rate
2012-13	94%
2013-14	94%
2014-15	90%

Goal S: Absolute Measure

Each year the school will have a daily attendance rate of at least 95 percent.

Method

Student attendance is tracked through Power School, our school data system.

Results

The overall daily average attendance rate was calculated to be 94.4%, which is only 0.6% below our goal measure.

2014-15 Attendance

Grade	Average Daily Attendance Rate
1	95.5%
2	95.2%
3	95%
4	94.9%
5	94.1%
6	94.4%
7	93%
8	92.9%
Overall	94.4%

Evaluation

Although the school was 0.6% point off from meeting the measure, it is apparent in looking at the data from grade level to grade level that our attendance rates remain consistent over the last several years due to the continuous reflection and revision of the school's attendance policy. Our response to attendance patterns and attendance/tardy issues of our students is consistently monitored and addressed. It is our intention to maintain and/or increase this trend in order to better serve our students.

Additional Evidence

Although, SBCS has not hit the 95% goal for the last three years, the school does remain stable maintaining an ADA rate of over 90% across all grade levels and has illustrated a consistent average daily attendance over time. The school has been and will continue to make modifications to address the attendance patterns of its students and create protocols, procedures and intervention services to continuously improve such.

Additional Evidence

Year	Average Daily Attendance Rate
2012-13	94%
2013-14	94%
2014-15	94.4%



Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/29/2015

Last updated: 07/31/2015

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	9519791
Line 2: Year End Per Pupil Count	803
Line 3: Divide Line 1 by Line 2	11855

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)	1250948
Line 2: Management and General Cost (Column)	0
Line 3: Sum of Line 1 and Line 2	1250948
Line 4: Year End Per Pupil Count	803
Line 5: Divide Line 3 by the Year End Per Pupil Count	1558

Thank you.



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

TEMPLATE TABS

1- GRAY tab contains the Instructions

Instructions	Provides description of tabs and input requirements.
------------------------------	--

2- BLUE tabs require input of information

1.) Name of School	Enter school name, contact information and academic year for the yearly budget and quarterly reports.
2.) Enrollment	Enter enrollment information on this tab. Use for inputting BOTH Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information on this tab. Use for inputting BOTH Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >Average Wage, by Position Category, By Quarter
4.) Yearly Budget	Enter data in light blue cells. >Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Avg FTE and Personnel Costs for current year are populated based upon input on tab "3.) Staffing Plan." >"Pior Year" column may be completed based upon preliminary data, and adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. >Budget Revisions, as necessary and approved by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter data in light blue cells. >"Pior Year" column may be completed based upon preliminary data, and adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
6.) Quarterly Report	Enter data in light blue cells. >Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Avg FTE and Personnel Costs for current year are populated based upon input on tab "3.) Staffing Plan."
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

CELL COLORS & GUIDANCE COMMENTS

 = Enter information into the light BLUE shaded cells.

 = Cells labeled in ORANGE containe guidance regarding the input of information.

 = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

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

District Code	School District Name	Final 2014-15 Basic Tuition*	Final 2015-16 Basic Tuition*
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Charter Schools Institute
The State University of New York

ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

South Buffalo Charter School

Contact Name: Brian M. Wiesinger
Contact Title: Superintendent
Contact Email: [REDACTED]
Contact Phone: [REDACTED]

Current Academic Year: 2014-15

Prior Academic Year: #NAME?

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7
INITIAL BUDGETED ENROLLMENT	100	93	103	97	101	78	79	79
TOTAL ENROLLMENT = 803								

ENROLLMENT BY DISTRICT

		PRIOR YEAR	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER						
		ACTUAL	QUARTER 1		QUARTER 2		QUARTER 3		QUAR
NUMBER OF SCHOOL DISTRICTS ENROLLED:		7	Original	Revised	Original	Revised	Original	Revised	Original
NUMBER OF STUDENTS ENROLLED:		697	8	0	8	0	8	0	8
			653	0	653	0	653	0	653
			NOTE: IF there are NO Annual Budget revisions leave "Revised Budgeted Enrollment" Column(s) COME BLANK. IF "Revised Budgeted Enrollment" column is utilized, all cells in the entire column should be com						
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER						
		#NAME?	QUARTER 1		QUARTER 2		QUARTER 3		QUAR
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment
1	PRIMARY District BUFFALO CITY SD	608	607		607		607		607
2	SECONDARY District LACKAWANNA CITY SD	63	33		33		33		33
3	Other District 3 WEST SENECA CSD	8	5		5		5		5
4	Other District 4 KENMORE-TONAWANDA UFSD	8	3		3		3		3
5	Other District 5 CHEEKTOWAGA CSD	5	1		1		1		1
6	Other District 6 CHEEKTOWAGA-SLOAN UFSD	3	1		1		1		1
7	Other District 7 CHEEKTOWAGA-MARYVALE UFSD	0	2		2		2		2
8	Other District 8 FRONTIER CSD	2	1		1		1		1
9	Other District 9 CLEVELAND HILL UFSD	0	0		0		0		0
10	Other District 10 (Select from drop-down list)								
	Other District 11 (Select from drop-down list)								
	Other District 12 (Select from drop-down list)								
	Other District 13 (Select from drop-down list)								
	Other District 14 (Select from drop-down list)								
	Other District 15 (Select from drop-down list)								
	Other District 16 (Select from drop-down list)								
	Other District 17 (Select from drop-down list)								
	Other District 18 (Select from drop-down list)								
	Other District 19 (Select from drop-down list)								
	Other District 20 (Select from drop-down list)								
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	Other District 46 (Select from drop-down list)								
	Other District 47 (Select from drop-down list)								
	Other District 48 (Select from drop-down list)								
	Other District 49 (Select from drop-down list)								
	Other District 50 (Select from drop-down list)								

OL

SOUTH BUFFALO CHARTER SCHC
2014-15

STAFFING PLAN - FULL TIME EQUIVALENT

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETE IF the Revised Budget column IS utilized, the ENTIRE column should be completed for both the FTE and WAGES sections.

ADMINISTRATIVE PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Executive Management	1.0		1.0		1.0		1.0		1.0
Instructional Management	2.0		2.0		2.0		2.0		2.0
Deans, Directors & Coordinators	6.0		6.0		6.0		6.0		6.0
CFO / Director of Finance	1.0		1.0		1.0		1.0		1.0
Operation / Business Manager									
Administrative Staff	9.0		9.0		9.0		9.0		9.0
TOTAL ADMINISTRATIVE STAFF	19.0		19.0	0.0	19.0	0.0	19.0	0.0	19.0
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Teachers - Regular	42.0		42.0		42.0		42.0		42.0
Teachers - SPED	9.0		9.0		9.0		9.0		9.0
Substitute Teachers									
Teaching Assistants	8.0		8.0		0.0		0.0		0.0
Specialty Teachers	8.0		8.0		8.0		8.0		8.0
Aides									
Therapists & Counselors	2.0		2.0		2.0		2.0		2.0
Other	1.0		1.0		1.0		1.0		1.0
TOTAL INSTRUCTIONAL	70.0		70.0	0.0	62.0	0.0	62.0	0.0	62.0
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Nurse	1.5		1.5		1.5		1.5		1.5
Librarian	1.0		1.0		1.0		1.0		1.0
Custodian	9.0		9.0		9.0		9.0		9.0
Security									
Other									
TOTAL NON-INSTRUCTIONAL	11.5		11.5	0.0	11.5	0.0	11.5	0.0	11.5
TOTAL PERSONNEL SERVICE FTE	100.5		100.5	0.0	92.5	0.0	92.5	0.0	92.5

ADMINISTRATIVE PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Executive Management		16380.01	32890.02	32890.02	34515.02	Actual salary amounts taken from fiscal year salary reports.
Instructional Management		22173.57	27807.6	17900.615	22014.99	
Deans, Directors & Coordinators		13287.835	15539.41	16281.683333	16394.183333	
CFO / Director of Finance		27238.74	37238.74	22698.95	26848.74	
Operation / Business Manager						
Administrative Staff		12724.808889	14430.333333	14266.937778	15400.087778	
INSTRUCTIONAL PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular		11680.827381	11680.827381	11680.827381	11680.827381	
Teachers - SPED		11351.941111	12140.838889	11090.168889	12243.975556	
Substitute Teachers						
Teaching Assistants		7031.25875	4720.45375	0	0	
Specialty Teachers		11800.5625	13139.59	12923.7875	14068.55625	
Aides						
Therapists & Counselors		12433.65	12633.52	12617.37	12817.37	
Other		7802.26	8381.78	7956.78	7956.78	
NON-INSTRUCTIONAL PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Nurse		13185.52	13194.68	15334.68	15629.68	
Librarian		3482.13	11250	11250	11250	
Custodian		7656.405556	8343.477778	8262.743333	8373.504444	
Security						
Other						

SOUTH BUFFALO CHARTER SCHOC
Budget / Operating Plan
2014-15

		11,068,483	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Revenue		11,068,483	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Expenses		9,519,790	2,072,105	#NAME?	#NAME?	2,018,021	#NAME?	#NAME?	2,018,021	
Net Income		1,548,693	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Actual Student Enrollment		697	653	-	-	653	-	-	653	
		Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q	
		#NAME?	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	
EXPENSES										
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions								
Executive Management	1.00	115,375	32,500	-	#NAME?	32,500	-	#NAME?	32,500	
Instructional Management	2.00	177,519	44,017	-	#NAME?	44,017	-	#NAME?	44,017	
Deans, Directors & Coordinators	6.00	291,017	96,875	-	#NAME?	96,875	-	#NAME?	96,875	
CFO / Director of Finance	1.00	112,920	27,250	-	#NAME?	27,250	-	#NAME?	27,250	
Operation / Business Manager	-	-	-	-	#NAME?	-	-	#NAME?	-	
Administrative Staff	9.00	554,118	125,682	-	#NAME?	125,682	-	#NAME?	125,682	
TOTAL ADMINISTRATIVE STAFF	19.00	1,250,948	326,324	-	#NAME?	326,324	-	#NAME?	326,324	
INSTRUCTIONAL PERSONNEL COSTS										
Teachers - Regular	42.00	2,034,805	410,865	-	#NAME?	410,865	-	#NAME?	410,865	
Teachers - SPED	9.00	360,263	106,157	-	#NAME?	106,157	-	#NAME?	106,157	
Substitute Teachers	-	159,834	-	-	#NAME?	-	-	#NAME?	-	
Teaching Assistants	2.00	70,530	54,084	-	#NAME?	-	-	#NAME?	-	
Specialty Teachers	8.00	515,716	112,155	-	#NAME?	112,155	-	#NAME?	112,155	
Aides	-	-	-	-	#NAME?	-	-	#NAME?	-	
Therapists & Counselors	2.00	118,496	25,235	-	#NAME?	25,235	-	#NAME?	25,235	
Other	1.00	-	7,957	-	#NAME?	7,957	-	#NAME?	7,957	
TOTAL INSTRUCTIONAL	64.00	3,259,644	716,452	-	#NAME?	662,369	-	#NAME?	662,369	
NON-INSTRUCTIONAL PERSONNEL COSTS										
Nurse	1.50	87,029	24,332	-	#NAME?	24,332	-	#NAME?	24,332	
Librarian	1.00	-	11,250	-	#NAME?	11,250	-	#NAME?	11,250	
Custodian	9.00	297,011	73,675	-	#NAME?	73,675	-	#NAME?	73,675	
Security	-	-	-	-	#NAME?	-	-	#NAME?	-	
Other	-	-	-	-	#NAME?	-	-	#NAME?	-	
TOTAL NON-INSTRUCTIONAL	11.50	384,040	109,257	-	#NAME?	109,257	-	#NAME?	109,257	
SUBTOTAL PERSONNEL SERVICE COSTS		94.50	4,894,632	1,152,034	-	#NAME?	1,097,950	-	#NAME?	1,097,950
PAYROLL TAXES AND BENEFITS										
Payroll Taxes		357,363	108,623	-	#NAME?	108,623	-	#NAME?	108,623	
Fringe / Employee Benefits		988,457	230,902	-	#NAME?	230,902	-	#NAME?	230,902	
Retirement / Pension		679,519	183,588	-	#NAME?	183,588	-	#NAME?	183,588	
TOTAL PAYROLL TAXES AND BENEFITS		2,025,338	523,113	-	#NAME?	523,113	-	#NAME?	523,113	
TOTAL PERSONNEL SERVICE COSTS		94.50	6,919,970	1,675,147	-	#NAME?	1,621,063	-	#NAME?	1,621,063
CONTRACTED SERVICES										
Accounting / Audit		-	-	-	#NAME?	-	-	#NAME?	-	
Legal		-	-	-	#NAME?	-	-	#NAME?	-	
Management Company Fee		-	-	-	#NAME?	-	-	#NAME?	-	
Nurse Services		-	-	-	#NAME?	-	-	#NAME?	-	
Food Service / School Lunch		548,188	10,000	-	#NAME?	10,000	-	#NAME?	10,000	
Payroll Services		-	-	-	#NAME?	-	-	#NAME?	-	
Special Ed Services		-	-	-	#NAME?	-	-	#NAME?	-	
Titlement Services (i.e. Title I)		-	-	-	#NAME?	-	-	#NAME?	-	
Other Purchased / Professional / Consulting		427,083	34,781	-	#NAME?	34,781	-	#NAME?	34,781	
TOTAL CONTRACTED SERVICES		975,271	44,781	-	#NAME?	44,781	-	#NAME?	44,781	

SOUTH BUFFALO CHARTER SCHOC
Budget / Operating Plan
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Total Revenue	11,068,483	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	9,519,790	2,072,105	#NAME?	#NAME?	2,018,021	#NAME?	#NAME?	2,018,021
Net Income	1,548,693	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	697	653	-	-	653	-	-	653
	Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q
	#NAME?	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget
ENROLLMENT - *School Districts Are Linked To Above Entries*								
Number of Districts:	7	8	-	-	8	-	-	8
BUFFALO CITY SD	608	607	-	-	607	-	-	607
LACKAWANNA CITY SD	63	33	-	-	33	-	-	33
WEST SENECA CSD	8	5	-	-	5	-	-	5
KENMORE-TONAWANDA UFSD	8	3	-	-	3	-	-	3
CHEEKTOWAGA CSD	5	1	-	-	1	-	-	1
CHEEKTOWAGA-SLOAN UFSD	3	1	-	-	1	-	-	1
CHEEKTOWAGA-MARYVALE UFSD	-	2	-	-	2	-	-	2
FRONTIER CSD	2	1	-	-	1	-	-	1
CLEVELAND HILL UFSD	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	697	653	-	-	653	-	-	653
REVENUE PER PUPIL	15,880	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
EXPENSES PER PUPIL	13,658	3,173	-	#NAME?	3,090	-	#NAME?	3,090

		L				
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses		#NAME?	#NAME?	2,018,021	#NAME?	#NAME?
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment		-	-	653	-	-
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		Revised Budget	Variance	Original Budget	Revised Budget	Variance
REVENUE		SED' Column(s) COMPLETELY BLANK. ST be completed.				
REVENUES FROM STATE SOURCES						
Per Pupil Revenue		2015-16				
		Per Pupil Rate				
BUFFALO CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
LACKAWANNA CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
WEST SENECA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
FRONTIER CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CLEVELAND HILL UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
-	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
ALL OTHER School Districts: (Weighted Avg)	#N/A	#N/A	#NAME?	#N/A	#N/A	#NAME?
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Special Education Revenue	-	#NAME?	93,750	-	#NAME?	#NAME?
Grants						
Stimulus	-	#NAME?	-	-	#NAME?	#NAME?
DYCD (Department of Youth and Community Development)	-	#NAME?	-	-	#NAME?	#NAME?
Other	-	#NAME?	-	-	#NAME?	#NAME?
Other	-	#NAME?	-	-	#NAME?	#NAME?
TOTAL REVENUE FROM STATE SOURCES	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
REVENUE FROM FEDERAL FUNDING						
IDEA Special Needs	-	#NAME?	25,000	-	#NAME?	#NAME?
Title I	-	#NAME?	105,000	-	#NAME?	#NAME?
Title Funding - Other	-	#NAME?	-	-	#NAME?	#NAME?
School Food Service (Free Lunch)	-	#NAME?	-	-	#NAME?	#NAME?
Grants						
Charter School Program (CSP) Planning & Implementation	-	#NAME?	-	-	#NAME?	#NAME?
Other	-	#NAME?	-	-	#NAME?	#NAME?
Other	-	#NAME?	-	-	#NAME?	#NAME?
TOTAL REVENUE FROM FEDERAL SOURCES	-	#NAME?	130,000	-	#NAME?	#NAME?
LOCAL and OTHER REVENUE						
Contributions and Donations	-	#NAME?	-	-	#NAME?	#NAME?
Fundraising	-	#NAME?	-	-	#NAME?	#NAME?
Erate Reimbursement	-	#NAME?	-	-	#NAME?	#NAME?
Earnings on Investments	-	#NAME?	-	-	#NAME?	#NAME?
Interest Income	-	#NAME?	875	-	#NAME?	#NAME?
Food Service (Income from meals)	-	#NAME?	10,000	-	#NAME?	#NAME?
Text Book	-	#NAME?	-	-	#NAME?	#NAME?
OTHER	-	#NAME?	875	-	#NAME?	#NAME?
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	#NAME?	11,750	-	#NAME?	#NAME?
TOTAL REVENUE	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

		L				
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses		#NAME?	#NAME?	2,018,021	#NAME?	#NAME?
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment		-	-	653	-	-
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		Revised Budget	Variance	Original Budget	Revised Budget	Variance
EXPENSES						
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions				
Executive Management	1.00	-	#NAME?	32,500	-	#NAME?
Instructional Management	2.00	-	#NAME?	44,017	-	#NAME?
Deans, Directors & Coordinators	6.00	-	#NAME?	96,875	-	#NAME?
CFO / Director of Finance	1.00	-	#NAME?	27,250	-	#NAME?
Operation / Business Manager	-	-	#NAME?	-	-	#NAME?
Administrative Staff	9.00	-	#NAME?	125,682	-	#NAME?
TOTAL ADMINISTRATIVE STAFF	19.00	-	#NAME?	326,324	-	#NAME?
INSTRUCTIONAL PERSONNEL COSTS						
Teachers - Regular	42.00	-	#NAME?	410,865	-	#NAME?
Teachers - SPED	9.00	-	#NAME?	106,157	-	#NAME?
Substitute Teachers	-	-	#NAME?	-	-	#NAME?
Teaching Assistants	2.00	-	#NAME?	-	-	#NAME?
Specialty Teachers	8.00	-	#NAME?	112,155	-	#NAME?
Aides	-	-	#NAME?	-	-	#NAME?
Therapists & Counselors	2.00	-	#NAME?	25,235	-	#NAME?
Other	1.00	-	#NAME?	7,957	-	#NAME?
TOTAL INSTRUCTIONAL	64.00	-	#NAME?	662,369	-	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS						
Nurse	1.50	-	#NAME?	24,332	-	#NAME?
Librarian	1.00	-	#NAME?	11,250	-	#NAME?
Custodian	9.00	-	#NAME?	73,675	-	#NAME?
Security	-	-	#NAME?	-	-	#NAME?
Other	-	-	#NAME?	-	-	#NAME?
TOTAL NON-INSTRUCTIONAL	11.50	-	#NAME?	109,257	-	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS		-	#NAME?	1,097,950	-	#NAME?
PAYROLL TAXES AND BENEFITS						
Payroll Taxes	-	-	#NAME?	108,623	-	#NAME?
Fringe / Employee Benefits	-	-	#NAME?	230,902	-	#NAME?
Retirement / Pension	-	-	#NAME?	183,588	-	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS	-	-	#NAME?	523,113	-	#NAME?
TOTAL PERSONNEL SERVICE COSTS		-	#NAME?	1,621,063	-	#NAME?
CONTRACTED SERVICES						
Accounting / Audit	-	-	#NAME?	-	-	#NAME?
Legal	-	-	#NAME?	-	-	#NAME?
Management Company Fee	-	-	#NAME?	-	-	#NAME?
Nurse Services	-	-	#NAME?	-	-	#NAME?
Food Service / School Lunch	-	-	#NAME?	10,000	-	#NAME?
Payroll Services	-	-	#NAME?	-	-	#NAME?
Special Ed Services	-	-	#NAME?	-	-	#NAME?
Titlement Services (i.e. Title I)	-	-	#NAME?	-	-	#NAME?
Other Purchased / Professional / Consulting	-	-	#NAME?	34,781	-	#NAME?
TOTAL CONTRACTED SERVICES	-	-	#NAME?	44,781	-	#NAME?

	L				
Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	2,018,021	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	-	-	653	-	-
	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS					
Board Expenses	-	#NAME?		-	#NAME?
Classroom / Teaching Supplies & Materials	-	#NAME?	56,537	-	#NAME?
Special Ed Supplies & Materials	-	#NAME?	-	-	#NAME?
Textbooks / Workbooks	-	#NAME?	-	-	#NAME?
Supplies & Materials other	-	#NAME?	-	-	#NAME?
Equipment / Furniture	-	#NAME?	40,000	-	#NAME?
Telephone	-	#NAME?	13,313	-	#NAME?
Technology	-	#NAME?	-	-	#NAME?
Student Testing & Assessment	-	#NAME?	-	-	#NAME?
Field Trips	-	#NAME?	-	-	#NAME?
Transportation (student)	-	#NAME?	22,500	-	#NAME?
Student Services - other	-	#NAME?	-	-	#NAME?
Office Expense	-	#NAME?	-	-	#NAME?
Staff Development	-	#NAME?	-	-	#NAME?
Staff Recruitment	-	#NAME?	-	-	#NAME?
Student Recruitment / Marketing	-	#NAME?	16,378	-	#NAME?
School Meals / Lunch	-	#NAME?	-	-	#NAME?
Travel (Staff)	-	#NAME?	-	-	#NAME?
Fundraising	-	#NAME?	-	-	#NAME?
Other	-	#NAME?	4,860	-	#NAME?
TOTAL SCHOOL OPERATIONS	-	#NAME?	153,588	-	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	-	#NAME?	27,856	-	#NAME?
Janitorial	-	#NAME?	-	-	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	-	#NAME?	68,225	-	#NAME?
Repairs & Maintenance	-	#NAME?	36,258	-	#NAME?
Equipment / Furniture	-	#NAME?	2,500	-	#NAME?
Security	-	#NAME?	-	-	#NAME?
Utilities	-	#NAME?	-	-	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	-	#NAME?	134,839	-	#NAME?
DEPRECIATION & AMORTIZATION	-	#NAME?	63,750	-	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	-	-	#NAME?
TOTAL EXPENSES	-	#NAME?	2,018,021	-	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

		L				
Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Expenses	#NAME?	#NAME?	2,018,021	#NAME?	#NAME?	
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Actual Student Enrollment	-	-	653	-	-	
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*						
Number of Districts:						
BUFFALO CITY SD	-	-	8	-	-	
LACKAWANNA CITY SD	-	-	607	-	-	
WEST SENECA CSD	-	-	33	-	-	
KENMORE-TONAWANDA UFSD	-	-	5	-	-	
CHEEKTOWAGA CSD	-	-	3	-	-	
CHEEKTOWAGA-SLOAN UFSD	-	-	1	-	-	
CHEEKTOWAGA-MARYVALE UFSD	-	-	1	-	-	
FRONTIER CSD	-	-	2	-	-	
CLEVELAND HILL UFSD	-	-	1	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	
TOTAL ENROLLMENT	-	-	653	-	-	
REVENUE PER PUPIL	-	#NAME?	#NAME?	-	#NAME?	
EXPENSES PER PUPIL	-	#NAME?	3,090	-	#NAME?	

SOUTH BUFFALO CHAR
Budget / Operatin
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Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	1,393,621	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
REVENUE					
REVENUES FROM STATE SOURCES					
Per Pupil Revenue	2015-16				
	Per Pupil Rate				
BUFFALO CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
LACKAWANNA CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
WEST SENECA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
FRONTIER CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CLEVELAND HILL UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?	#NAME?
ALL OTHER School Districts: (Weighted Avg)	#N/A	#N/A	#NAME?	#NAME?	#NAME?
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Special Education Revenue	375,000	#NAME?	#NAME?	(33,770)	#NAME?
Grants					
Stimulus	-	#NAME?	#NAME?	-	#NAME?
DYCD (Department of Youth and Community Development)	-	#NAME?	#NAME?	-	#NAME?
Other	-	#NAME?	#NAME?	-	#NAME?
Other	-	#NAME?	#NAME?	-	#NAME?
TOTAL REVENUE FROM STATE SOURCES	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
REVENUE FROM FEDERAL FUNDING					
IDEA Special Needs	100,000	#NAME?	#NAME?	6,379	#NAME?
Title I	420,000	#NAME?	#NAME?	154,348	#NAME?
Title Funding - Other	-	#NAME?	#NAME?	-	#NAME?
School Food Service (Free Lunch)	-	#NAME?	#NAME?	(420,793)	#NAME?
Grants					
Charter School Program (CSP) Planning & Implementation	-	#NAME?	#NAME?	-	#NAME?
Other	-	#NAME?	#NAME?	-	#NAME?
Other	-	#NAME?	#NAME?	-	#NAME?
TOTAL REVENUE FROM FEDERAL SOURCES	520,000	#NAME?	#NAME?	(260,066)	#NAME?
LOCAL and OTHER REVENUE					
Contributions and Donations	-	#NAME?	#NAME?	-	#NAME?
Fundraising	-	#NAME?	#NAME?	-	#NAME?
Erate Reimbursement	-	#NAME?	#NAME?	(55,022)	#NAME?
Earnings on Investments	-	#NAME?	#NAME?	-	#NAME?
Interest Income	3,500	#NAME?	#NAME?	3,500	#NAME?
Food Service (Income from meals)	40,000	#NAME?	#NAME?	(30,953)	#NAME?
Text Book	-	#NAME?	#NAME?	-	#NAME?
OTHER	3,500	#NAME?	#NAME?	(45,340)	#NAME?
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	47,000	#NAME?	#NAME?	(127,815)	#NAME?
TOTAL REVENUE	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

SOUTH BUFFALO CHAR
Budget / Operatin
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		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Expenses		8,126,169	#NAME?	#NAME?	1,393,621	#NAME?	
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Actual Student Enrollment		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management	1.00	130,000	#NAME?	#NAME?	(14,625)	#NAME?	
Instructional Management	2.00	176,068	#NAME?	#NAME?	1,451	#NAME?	
Deans, Directors & Coordinators	6.00	387,500	#NAME?	#NAME?	(96,483)	#NAME?	
CFO / Director of Finance	1.00	109,000	#NAME?	#NAME?	3,920	#NAME?	
Operation / Business Manager	-	-	#NAME?	#NAME?	-	#NAME?	
Administrative Staff	9.00	502,729	#NAME?	#NAME?	51,389	#NAME?	
TOTAL ADMINISTRATIVE STAFF	19.00	1,305,297	#NAME?	#NAME?	(54,349)	#NAME?	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	42.00	1,643,459	#NAME?	#NAME?	391,346	#NAME?	
Teachers - SPED	9.00	424,629	#NAME?	#NAME?	(64,366)	#NAME?	
Substitute Teachers	-	-	#NAME?	#NAME?	159,834	#NAME?	
Teaching Assistants	2.00	54,084	#NAME?	#NAME?	16,447	#NAME?	
Specialty Teachers	8.00	448,621	#NAME?	#NAME?	67,095	#NAME?	
Aides	-	-	#NAME?	#NAME?	-	#NAME?	
Therapists & Counselors	2.00	100,939	#NAME?	#NAME?	17,557	#NAME?	
Other	1.00	31,827	#NAME?	#NAME?	(31,827)	#NAME?	
TOTAL INSTRUCTIONAL	64.00	2,703,559	#NAME?	#NAME?	556,085	#NAME?	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.50	97,328	#NAME?	#NAME?	(10,299)	#NAME?	
Librarian	1.00	45,000	#NAME?	#NAME?	(45,000)	#NAME?	
Custodian	9.00	294,701	#NAME?	#NAME?	2,310	#NAME?	
Security	-	-	#NAME?	#NAME?	-	#NAME?	
Other	-	-	#NAME?	#NAME?	-	#NAME?	
TOTAL NON-INSTRUCTIONAL	11.50	437,029	#NAME?	#NAME?	(52,989)	#NAME?	
SUBTOTAL PERSONNEL SERVICE COSTS		94.50	4,445,885	#NAME?	#NAME?	448,747	#NAME?
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		434,492	#NAME?	#NAME?	(77,129)	#NAME?	
Fringe / Employee Benefits		923,608	#NAME?	#NAME?	64,849	#NAME?	
Retirement / Pension		734,352	#NAME?	#NAME?	(54,833)	#NAME?	
TOTAL PAYROLL TAXES AND BENEFITS		2,092,452	#NAME?	#NAME?	(67,114)	#NAME?	
TOTAL PERSONNEL SERVICE COSTS		94.50	6,538,337	#NAME?	#NAME?	381,633	#NAME?
CONTRACTED SERVICES							
Accounting / Audit		-	#NAME?	#NAME?	-	#NAME?	
Legal		-	#NAME?	#NAME?	-	#NAME?	
Management Company Fee		-	#NAME?	#NAME?	-	#NAME?	
Nurse Services		-	#NAME?	#NAME?	-	#NAME?	
Food Service / School Lunch		40,000	#NAME?	#NAME?	508,188	#NAME?	
Payroll Services		-	#NAME?	#NAME?	-	#NAME?	
Special Ed Services		-	#NAME?	#NAME?	-	#NAME?	
Titlement Services (i.e. Title I)		-	#NAME?	#NAME?	-	#NAME?	
Other Purchased / Professional / Consulting		139,124	#NAME?	#NAME?	287,959	#NAME?	
TOTAL CONTRACTED SERVICES		179,124	#NAME?	#NAME?	796,147	#NAME?	

SOUTH BUFFALO CHAR
Budget / Operatin
2014-15

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	1,393,621	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
SCHOOL OPERATIONS					
Board Expenses	-	#NAME?	#NAME?	-	#NAME?
Classroom / Teaching Supplies & Materials	226,148	#NAME?	#NAME?	(56,408)	#NAME?
Special Ed Supplies & Materials	-	#NAME?	#NAME?	-	#NAME?
Textbooks / Workbooks	-	#NAME?	#NAME?	236,597	#NAME?
Supplies & Materials other	-	#NAME?	#NAME?	-	#NAME?
Equipment / Furniture	160,000	#NAME?	#NAME?	(136,628)	#NAME?
Telephone	53,252	#NAME?	#NAME?	72,012	#NAME?
Technology	-	#NAME?	#NAME?	-	#NAME?
Student Testing & Assessment	-	#NAME?	#NAME?	-	#NAME?
Field Trips	-	#NAME?	#NAME?	-	#NAME?
Transportation (student)	90,000	#NAME?	#NAME?	(17,239)	#NAME?
Student Services - other	-	#NAME?	#NAME?	-	#NAME?
Office Expense	-	#NAME?	#NAME?	-	#NAME?
Staff Development	-	#NAME?	#NAME?	115,106	#NAME?
Staff Recruitment	-	#NAME?	#NAME?	-	#NAME?
Student Recruitment / Marketing	65,512	#NAME?	#NAME?	23,918	#NAME?
School Meals / Lunch	-	#NAME?	#NAME?	-	#NAME?
Travel (Staff)	-	#NAME?	#NAME?	-	#NAME?
Fundraising	-	#NAME?	#NAME?	-	#NAME?
Other	19,440	#NAME?	#NAME?	74,320	#NAME?
TOTAL SCHOOL OPERATIONS	614,352	#NAME?	#NAME?	311,678	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	111,424	#NAME?	#NAME?	(11,787)	#NAME?
Janitorial	-	#NAME?	#NAME?	-	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	272,900	#NAME?	#NAME?	(16,548)	#NAME?
Repairs & Maintenance	145,032	#NAME?	#NAME?	(49,872)	#NAME?
Equipment / Furniture	10,000	#NAME?	#NAME?	(10,000)	#NAME?
Security	-	#NAME?	#NAME?	-	#NAME?
Utilities	-	#NAME?	#NAME?	-	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	539,356	#NAME?	#NAME?	(88,207)	#NAME?
DEPRECIATION & AMORTIZATION	255,000	#NAME?	#NAME?	(7,630)	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	#NAME?	-	#NAME?
TOTAL EXPENSES	8,126,169	#NAME?	#NAME?	1,393,621	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

SOUTH BUFFALO CHAR
Budget / Operatin
2014-15

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	1,393,621	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
ENROLLMENT - *School Districts Are Linked To Above Entries*					
Number of Districts:					
BUFFALO CITY SD					
LACKAWANNA CITY SD					
WEST SENECA CSD					
KENMORE-TONAWANDA UFSD					
CHEEKTOWAGA CSD					
CHEEKTOWAGA-SLOAN UFSD					
CHEEKTOWAGA-MARYVALE UFSD					
FRONTIER CSD					
CLEVELAND HILL UFSD					
-					
-					
-					
-					
-					
-					
ALL OTHER School Districts: (Weighted Avg)					
TOTAL ENROLLMENT					
REVENUE PER PUPIL					
EXPENSES PER PUPIL					

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

REVENUE	
REVENUES FROM STATE SOURCES	2015-16 Per Pupil Rate
Per Pupil Revenue	
BUFFALO CITY SD	#NAME?
LACKAWANNA CITY SD	#NAME?
WEST SENECA CSD	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?
CHEEKTOWAGA CSD	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?
FRONTIER CSD	#NAME?
CLEVELAND HILL UFSD	#NAME?
-	#N/A
ALL OTHER School Districts: (Weighted Avg)	#N/A
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?
Special Education Revenue	
Grants	
Stimulus	
DYCD (Department of Youth and Community Development)	
Other	
Other	
TOTAL REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL FUNDING	
IDEA Special Needs	
Title I	
Title Funding - Other	
School Food Service (Free Lunch)	
Grants	
Charter School Program (CSP) Planning & Implementation	
Other	
Other	
TOTAL REVENUE FROM FEDERAL SOURCES	
LOCAL and OTHER REVENUE	
Contributions and Donations	
Fundraising	
Erate Reimbursement	
Earnings on Investments	
Interest Income	
Food Service (Income from meals)	
Text Book	
OTHER	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	
TOTAL REVENUE	

TER SCHOOL
g Plan

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

Avg. No. of
Positions

Executive Management	1.00
Instructional Management	2.00
Deans, Directors & Coordinators	6.00
CFO / Director of Finance	1.00
Operation / Business Manager	-
Administrative Staff	9.00
TOTAL ADMINISTRATIVE STAFF	19.00

Actual salary amounts reflective of YTD General Ledger amounts.

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	42.00
Teachers - SPED	9.00
Substitute Teachers	-
Teaching Assistants	2.00
Specialty Teachers	8.00
Aides	-
Therapists & Counselors	2.00
Other	1.00
TOTAL INSTRUCTIONAL	64.00

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse	1.50
Librarian	1.00
Custodian	9.00
Security	-
Other	-
TOTAL NON-INSTRUCTIONAL	11.50

SUBTOTAL PERSONNEL SERVICE COSTS

94.50

PAYROLL TAXES AND BENEFITS

Payroll Taxes
Fringe / Employee Benefits
Retirement / Pension
TOTAL PAYROLL TAXES AND BENEFITS

TOTAL PERSONNEL SERVICE COSTS

94.50

CONTRACTED SERVICES

Accounting / Audit
Legal
Management Company Fee
Nurse Services
Food Service / School Lunch
Payroll Services
Special Ed Services
Titlement Services (i.e. Title I)
Other Purchased / Professional / Consulting
TOTAL CONTRACTED SERVICES

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment
SCHOOL OPERATIONS
Board Expenses
Classroom / Teaching Supplies & Materials
Special Ed Supplies & Materials
Textbooks / Workbooks
Supplies & Materials other
Equipment / Furniture
Telephone
Technology
Student Testing & Assessment
Field Trips
Transportation (student)
Student Services - other
Office Expense
Staff Development
Staff Recruitment
Student Recruitment / Marketing
School Meals / Lunch
Travel (Staff)
Fundraising
Other
TOTAL SCHOOL OPERATIONS
FACILITY OPERATION & MAINTENANCE
Insurance
Janitorial
Building and Land Rent / Lease / Facility Finance Interest
Repairs & Maintenance
Equipment / Furniture
Security
Utilities
TOTAL FACILITY OPERATION & MAINTENANCE
DEPRECIATION & AMORTIZATION
RESERVES / CONTINGENCY
TOTAL EXPENSES
NET INCOME

DESCRIPTION OF ASSUMPTIONS

<p>Total Revenue Total Expenses Net Income Actual Student Enrollment</p>	<p>TER SCHOOL g Plan</p>
<p>ENROLLMENT - *School Districts Are Linked To Above Entries*</p> <p>Number of Districts: BUFFALO CITY SD LACKAWANNA CITY SD WEST SENECA CSD KENMORE-TONAWANDA UFSD CHEEKTOWAGA CSD CHEEKTOWAGA-SLOAN UFSD CHEEKTOWAGA-MARYVALE UFSD FRONTIER CSD CLEVELAND HILL UFSD - - - - - ALL OTHER School Districts: (Weighted Avg)</p> <p>TOTAL ENROLLMENT</p> <p>REVENUE PER PUPIL</p> <p>EXPENSES PER PUPIL</p>	<p>DESCRIPTION OF ASSUMPTIONS</p>

**SOUTH BUFFALO CHARTER SCHOOL
BALANCE SHEET
2014-15**

	<u>Prior Year</u>	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
	<u>#NAME?</u>	<u>As of 9/30</u>	<u>As of 12/31</u>	<u>As of 3/31</u>	<u>As of 6/30</u>
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$3,238,482	\$3,646,119	\$2,485,971	\$4,030,587	\$3,349,076
Grants and contracts receivable	108,657	103,142	882	882	882
Accounts receivables	-	10,931,552	11,143,672	11,475,109	11,711,601
Prepaid Expenses	241,659	62,847	36,232	13,272	172,028
Contributions and other receivables	-	109,158	109,158	109,158	109,158
TOTAL CURRENT ASSETS	3,588,798	14,852,818	13,775,915	15,629,008	15,342,745
PROPERTY, BUILDING AND EQUIPMENT, net	3,916,354	3,945,833	3,978,819	3,944,180	3,982,070
OTHER ASSETS	10,041,184	-	-	-	-
TOTAL ASSETS	17,546,336	18,798,651	17,754,734	19,573,188	19,324,815
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$1,325,789	\$569,657	\$227,143	\$307,960	\$397,217
Accrued payroll and benefits	-	398,280	526,402	839,774	1,158,005
Deferred Revenue	-	767,796	-	716,740	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	1,325,789	1,735,733	753,545	1,864,474	1,555,222
LONG-TERM DEBT and NOTES PAYABLE, net current maturities	-	-	-	-	-
TOTAL LIABILITIES	1,325,789	1,735,733	753,545	1,864,474	1,555,222
NET ASSETS					
Unrestricted	16,220,547	17,062,918	17,001,189	17,708,714	17,769,593
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	16,220,547	17,062,918	17,001,189	17,708,714	17,769,593
TOTAL LIABILITIES AND NET ASSETS	17,546,336	18,798,651	17,754,734	19,573,188	19,324,815

SOUTH BUFFALO CHARTER SCHOOL
Budget / Operating Plan
2014-15

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	172	#NAME?	#NAME?	172	#NAME?	171

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q
		Current Budget			Current Budget		
	Actual		Variance	Actual		Variance	Actual

EXPENSES

		Quarter 4					
		No. of Positions					
ADMINISTRATIVE STAFF PERSONNEL COSTS							
Executive Management	#NAME?	16,380	#NAME?	#NAME?	32,890	#NAME?	#NAME?
Instructional Management	#NAME?	44,347	#NAME?	#NAME?	55,615	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	79,727	#NAME?	#NAME?	93,236	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	27,239	#NAME?	#NAME?	37,239	#NAME?	#NAME?
Operation / Business Manager	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Administrative Staff	#NAME?	114,523	#NAME?	#NAME?	129,873	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?	282,216	#NAME?	#NAME?	348,853	#NAME?	#NAME?
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	#NAME?	490,595	#NAME?	#NAME?	490,595	#NAME?	#NAME?
Teachers - SPED	#NAME?	102,167	#NAME?	#NAME?	109,268	#NAME?	#NAME?
Substitute Teachers	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Teaching Assistants	#NAME?	56,250	#NAME?	#NAME?	-	#NAME?	#NAME?
Specialty Teachers	#NAME?	94,405	#NAME?	#NAME?	105,117	#NAME?	#NAME?
Aides	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Therapists & Counselors	#NAME?	24,867	#NAME?	#NAME?	25,267	#NAME?	#NAME?
Other	#NAME?	7,802	#NAME?	#NAME?	8,382	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?	776,086	#NAME?	#NAME?	738,628	#NAME?	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	#NAME?	19,778	#NAME?	#NAME?	19,792	#NAME?	#NAME?
Librarian	#NAME?	3,482	#NAME?	#NAME?	11,250	#NAME?	#NAME?
Custodian	#NAME?	68,908	#NAME?	#NAME?	75,091	#NAME?	#NAME?
Security	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?	92,168	#NAME?	#NAME?	106,133	#NAME?	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS	#NAME?	1,150,471	#NAME?	#NAME?	1,193,615	#NAME?	#NAME?
PAYROLL TAXES AND BENEFITS							
Payroll Taxes	#NAME?	89,341	#NAME?	#NAME?	89,341	#NAME?	#NAME?
Fringe / Employee Benefits	#NAME?	247,114	#NAME?	#NAME?	247,114	#NAME?	#NAME?
Retirement / Pension	#NAME?	169,880	#NAME?	#NAME?	169,880	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS	#NAME?	506,335	#NAME?	#NAME?	506,335	#NAME?	#NAME?
TOTAL PERSONNEL SERVICE COSTS	#NAME?	1,656,806	#NAME?	#NAME?	1,699,950	#NAME?	#NAME?
CONTRACTED SERVICES							
Accounting / Audit	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Legal	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Management Company Fee	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Nurse Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Food Service / School Lunch	#NAME?	137,047	#NAME?	#NAME?	137,047	#NAME?	#NAME?
Payroll Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Special Ed Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Titlement Services (i.e. Title I)	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other Purchased / Professional / Consulting	#NAME?	106,771	#NAME?	#NAME?	106,771	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES	#NAME?	243,818	#NAME?	#NAME?	243,818	#NAME?	#NAME?

SOUTH BUFFALO CHARTER SCHOOL

Budget / Operating Plan

2014-15

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Actual Student Enrollment	172	#NAME?	#NAME?	172	#NAME?	#NAME?	171	
		1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q
		Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed								
SCHOOL OPERATIONS								
Board Expenses		#NAME?	#NAME?		#NAME?	#NAME?		
Classroom / Teaching Supplies & Materials	42,435	#NAME?	#NAME?		42,435	#NAME?	#NAME?	42,435
Special Ed Supplies & Materials	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Textbooks / Workbooks	59,149	#NAME?	#NAME?		59,149	#NAME?	#NAME?	59,149
Supplies & Materials other	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Equipment / Furniture	5,843	#NAME?	#NAME?		5,843	#NAME?	#NAME?	5,843
Telephone	31,316	#NAME?	#NAME?		31,316	#NAME?	#NAME?	31,316
Technology	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Student Testing & Assessment	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Field Trips	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Transportation (student)	18,190	#NAME?	#NAME?		18,190	#NAME?	#NAME?	18,190
Student Services - other	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Office Expense	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Staff Development	28,777	#NAME?	#NAME?		28,777	#NAME?	#NAME?	28,777
Staff Recruitment	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Student Recruitment / Marketing	22,358	#NAME?	#NAME?		22,358	#NAME?	#NAME?	22,358
School Meals / Lunch	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Travel (Staff)	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Fundraising	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Other	23,440	#NAME?	#NAME?		23,440	#NAME?	#NAME?	23,440
TOTAL SCHOOL OPERATIONS	231,508	#NAME?	#NAME?		231,508	#NAME?	#NAME?	231,508
FACILITY OPERATION & MAINTENANCE								
Insurance	24,909	#NAME?	#NAME?		24,909	#NAME?	#NAME?	24,909
Janitorial	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Building and Land Rent / Lease / Facility Finance Interest	64,088	#NAME?	#NAME?		64,088	#NAME?	#NAME?	64,088
Repairs & Maintenance	23,790	#NAME?	#NAME?		23,790	#NAME?	#NAME?	23,790
Equipment / Furniture	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Security	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
Utilities	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
TOTAL FACILITY OPERATION & MAINTENANCE	112,787	#NAME?	#NAME?		112,787	#NAME?	#NAME?	112,787
DEPRECIATION & AMORTIZATION	61,843	#NAME?	#NAME?		61,843	#NAME?	#NAME?	61,843
RESERVES / CONTINGENCY	-	#NAME?	#NAME?		-	#NAME?	#NAME?	-
TOTAL EXPENSES	2,306,762	#NAME?	#NAME?		2,349,906	#NAME?	#NAME?	2,309,379
NET INCOME		#NAME?	#NAME?			#NAME?	#NAME?	

SOUTH BUFFALO CHARTER SCHOOL
Budget / Operating Plan
2014-15

Total Revenue	#NAME?						
Total Expenses	#NAME?						
Net Income	#NAME?						
Actual Student Enrollment	172	#NAME?	#NAME?	172	#NAME?	#NAME?	171

<p>*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed</p>	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter
		Current			Current		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual

ENROLLMENT - *School Districts Are Linked To Above Entries*

BUFFALO CITY SD	152	#NAME?	#NAME?	152	#NAME?	#NAME?	151
LACKAWANNA CITY SD	15	#NAME?	#NAME?	15	#NAME?	#NAME?	15
WEST SENECA CSD	1	#NAME?	#NAME?	1	#NAME?	#NAME?	1
KENMORE-TONAWANDA UFSD	1	#NAME?	#NAME?	1	#NAME?	#NAME?	1
CHEEKTOWAGA CSD	2	#NAME?	#NAME?	2	#NAME?	#NAME?	2
CHEEKTOWAGA-SLOAN UFSD	1	#NAME?	#NAME?	1	#NAME?	#NAME?	1
CHEEKTOWAGA-MARYVALE UFSD	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
FRONTIER CSD	1	#NAME?	#NAME?	1	#NAME?	#NAME?	1
CLEVELAND HILL UFSD	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
-	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
ALL OTHER School Districts: (Count = 0)	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
TOTAL ENROLLMENT	172	#NAME?	#NAME?	172	#NAME?	#NAME?	171
REVENUE PER PUPIL	#NAME?						
EXPENSES PER PUPIL	13,419	#NAME?	#NAME?	13,682	#NAME?	#NAME?	13,541

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	#NAME?	170	#NAME?	#NAME?
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Current Budget	Variance	Actual	Current Budget	Variance
REVENUE					
REVENUES FROM STATE SOURCES					
Per Pupil Revenue	CY Per Pupil Rate				
BUFFALO CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
LACKAWANNA CITY SD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
WEST SENECA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
FRONTIER CSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
CLEVELAND HILL UFSD	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
-	#N/A	#NAME?	#NAME?	#N/A	#NAME?
ALL OTHER School Districts: (Count = 0)	#N/A	#NAME?	#NAME?	#N/A	#NAME?
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Special Education Revenue	#NAME?	#NAME?	102,192	#NAME?	#NAME?
Grants	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Stimulus	#NAME?	#NAME?	-	#NAME?	#NAME?
DYCD (Department of Youth and Community Development)	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL REVENUE FROM STATE SOURCES	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
REVENUE FROM FEDERAL FUNDING					
IDEA Special Needs	#NAME?	#NAME?	23,405	#NAME?	#NAME?
Title I	#NAME?	#NAME?	66,413	#NAME?	#NAME?
Title Funding - Other	#NAME?	#NAME?	-	#NAME?	#NAME?
School Food Service (Free Lunch)	#NAME?	#NAME?	105,198	#NAME?	#NAME?
Grants	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Charter School Program (CSP) Planning & Implementation	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL REVENUE FROM FEDERAL SOURCES	#NAME?	#NAME?	195,016	#NAME?	#NAME?
LOCAL and OTHER REVENUE					
Contributions and Donations	#NAME?	#NAME?	-	#NAME?	#NAME?
Fundraising	#NAME?	#NAME?	-	#NAME?	#NAME?
Erate Reimbursement	#NAME?	#NAME?	13,755	#NAME?	#NAME?
Earnings on Investments	#NAME?	#NAME?	-	#NAME?	#NAME?
Interest Income	#NAME?	#NAME?	-	#NAME?	#NAME?
Food Service (Income from meals)	#NAME?	#NAME?	17,738	#NAME?	#NAME?
Text Book	#NAME?	#NAME?	-	#NAME?	#NAME?
OTHER	#NAME?	#NAME?	12,210	#NAME?	#NAME?
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	#NAME?	#NAME?	43,703	#NAME?	#NAME?
TOTAL REVENUE	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
Actual Student Enrollment	#NAME?	#NAME?	170	#NAME?	#NAME?	
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed			Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30	
			Current Budget	Variance	Actual	Current Budget

EXPENSES		Quarter 4							
		No. of Positions							
ADMINISTRATIVE STAFF PERSONNEL COSTS									
Executive Management	#NAME?	#NAME?		34,515	#NAME?	#NAME?			
Instructional Management	#NAME?	#NAME?		44,030	#NAME?	#NAME?			
Deans, Directors & Coordinators	#NAME?	#NAME?		98,365	#NAME?	#NAME?			
CFO / Director of Finance	#NAME?	#NAME?		26,849	#NAME?	#NAME?			
Operation / Business Manager	#NAME?	#NAME?		-	#NAME?	#NAME?			
Administrative Staff	#NAME?	#NAME?		138,601	#NAME?	#NAME?			
TOTAL ADMINISTRATIVE STAFF	#NAME?	#NAME?		342,360	#NAME?	#NAME?			
INSTRUCTIONAL PERSONNEL COSTS									
Teachers - Regular	#NAME?	#NAME?		490,595	#NAME?	#NAME?			
Teachers - SPED	#NAME?	#NAME?		110,196	#NAME?	#NAME?			
Substitute Teachers	#NAME?	#NAME?		-	#NAME?	#NAME?			
Teaching Assistants	#NAME?	#NAME?		-	#NAME?	#NAME?			
Specialty Teachers	#NAME?	#NAME?		112,548	#NAME?	#NAME?			
Aides	#NAME?	#NAME?		-	#NAME?	#NAME?			
Therapists & Counselors	#NAME?	#NAME?		25,635	#NAME?	#NAME?			
Other	#NAME?	#NAME?		7,957	#NAME?	#NAME?			
TOTAL INSTRUCTIONAL	#NAME?	#NAME?		746,931	#NAME?	#NAME?			
NON-INSTRUCTIONAL PERSONNEL COSTS									
Nurse	#NAME?	#NAME?		23,445	#NAME?	#NAME?			
Librarian	#NAME?	#NAME?		11,250	#NAME?	#NAME?			
Custodian	#NAME?	#NAME?		75,362	#NAME?	#NAME?			
Security	#NAME?	#NAME?		-	#NAME?	#NAME?			
Other	#NAME?	#NAME?		-	#NAME?	#NAME?			
TOTAL NON-INSTRUCTIONAL	#NAME?	#NAME?		110,056	#NAME?	#NAME?			
SUBTOTAL PERSONNEL SERVICE COSTS									
#NAME?	#NAME?	#NAME?		1,199,346	#NAME?	#NAME?			
PAYROLL TAXES AND BENEFITS									
Payroll Taxes	#NAME?	#NAME?		89,341	#NAME?	#NAME?			
Fringe / Employee Benefits	#NAME?	#NAME?		247,114	#NAME?	#NAME?			
Retirement / Pension	#NAME?	#NAME?		169,880	#NAME?	#NAME?			
TOTAL PAYROLL TAXES AND BENEFITS	#NAME?	#NAME?		506,335	#NAME?	#NAME?			
TOTAL PERSONNEL SERVICE COSTS									
#NAME?	#NAME?	#NAME?		1,705,681	#NAME?	#NAME?			
CONTRACTED SERVICES									
Accounting / Audit	#NAME?	#NAME?		-	#NAME?	#NAME?			
Legal	#NAME?	#NAME?		-	#NAME?	#NAME?			
Management Company Fee	#NAME?	#NAME?		-	#NAME?	#NAME?			
Nurse Services	#NAME?	#NAME?		-	#NAME?	#NAME?			
Food Service / School Lunch	#NAME?	#NAME?		137,047	#NAME?	#NAME?			
Payroll Services	#NAME?	#NAME?		-	#NAME?	#NAME?			
Special Ed Services	#NAME?	#NAME?		-	#NAME?	#NAME?			
Titlement Services (i.e. Title I)	#NAME?	#NAME?		-	#NAME?	#NAME?			
Other Purchased / Professional / Consulting	#NAME?	#NAME?		106,771	#NAME?	#NAME?			
TOTAL CONTRACTED SERVICES	#NAME?	#NAME?		243,818	#NAME?	#NAME?			

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	#NAME?	170	#NAME?	#NAME?
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Current Budget	Variance	Actual	Current Budget	Variance
SCHOOL OPERATIONS					
Board Expenses	#NAME?	#NAME?		#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	#NAME?	#NAME?	42,435	#NAME?	#NAME?
Special Ed Supplies & Materials	#NAME?	#NAME?	-	#NAME?	#NAME?
Textbooks / Workbooks	#NAME?	#NAME?	59,149	#NAME?	#NAME?
Supplies & Materials other	#NAME?	#NAME?	-	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	5,843	#NAME?	#NAME?
Telephone	#NAME?	#NAME?	31,316	#NAME?	#NAME?
Technology	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Testing & Assessment	#NAME?	#NAME?	-	#NAME?	#NAME?
Field Trips	#NAME?	#NAME?	-	#NAME?	#NAME?
Transportation (student)	#NAME?	#NAME?	18,190	#NAME?	#NAME?
Student Services - other	#NAME?	#NAME?	-	#NAME?	#NAME?
Office Expense	#NAME?	#NAME?	-	#NAME?	#NAME?
Staff Development	#NAME?	#NAME?	28,777	#NAME?	#NAME?
Staff Recruitment	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Recruitment / Marketing	#NAME?	#NAME?	22,358	#NAME?	#NAME?
School Meals / Lunch	#NAME?	#NAME?	-	#NAME?	#NAME?
Travel (Staff)	#NAME?	#NAME?	-	#NAME?	#NAME?
Fundraising	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	23,440	#NAME?	#NAME?
TOTAL SCHOOL OPERATIONS	#NAME?	#NAME?	231,508	#NAME?	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	#NAME?	#NAME?	24,909	#NAME?	#NAME?
Janitorial	#NAME?	#NAME?	-	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	#NAME?	#NAME?	64,088	#NAME?	#NAME?
Repairs & Maintenance	#NAME?	#NAME?	23,790	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	#NAME?	-	#NAME?	#NAME?
Utilities	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	#NAME?	#NAME?	112,787	#NAME?	#NAME?
DEPRECIATION & AMORTIZATION	#NAME?	#NAME?	61,843	#NAME?	#NAME?
RESERVES / CONTINGENCY	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL EXPENSES	#NAME?	#NAME?	2,355,637	#NAME?	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	#NAME?	170	#NAME?	#NAME?
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30	
		Current Budget	Variance	Actual	Current Budget
ENROLLMENT - *School Districts Are Linked To Above Entries*					
BUFFALO CITY SD	#NAME?	#NAME?	150	#NAME?	#NAME?
LACKAWANNA CITY SD	#NAME?	#NAME?	15	#NAME?	#NAME?
WEST SENECA CSD	#NAME?	#NAME?	1	#NAME?	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?	#NAME?	1	#NAME?	#NAME?
CHEEKTOWAGA CSD	#NAME?	#NAME?	2	#NAME?	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?	#NAME?	1	#NAME?	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?	#NAME?	-	#NAME?	#NAME?
FRONTIER CSD	#NAME?	#NAME?	1	#NAME?	#NAME?
CLEVELAND HILL UFSD	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
-	#NAME?	#NAME?	-	#NAME?	#NAME?
ALL OTHER School Districts: (Count = 0)	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL ENROLLMENT	#NAME?	#NAME?	170	#NAME?	#NAME?
REVENUE PER PUPIL	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
EXPENSES PER PUPIL	#NAME?	#NAME?	13,878	#NAME?	#NAME?

SOUTH BUFFALO CHARTER SCH
Budget / Operating Plan
2014-15

Total Revenue	#NAME?						
Total Expenses	#NAME?						
Net Income	#NAME?						
Actual Student Enrollment	170	#NAME?	#NAME?	#NAME?	#NAME?	653	(483)

TOTALS AND VARIANCE ANALYSIS

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

	Actual vs.		Actual vs.		Original Budget (Current Quarter)	Actual vs. Original Budget
	Actual	Current Budget (Current Quarter)	Current Budget	Current Budget - TY		
SCHOOL OPERATIONS						
Board Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Special Ed Supplies & Materials	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Textbooks / Workbooks	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Supplies & Materials other	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Telephone	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Technology	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Student Testing & Assessment	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Field Trips	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Transportation (student)	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Student Services - other	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Office Expense	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Staff Development	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Staff Recruitment	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Student Recruitment / Marketing	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
School Meals / Lunch	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Travel (Staff)	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Fundraising	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Other	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
TOTAL SCHOOL OPERATIONS	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
FACILITY OPERATION & MAINTENANCE						
Insurance	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Janitorial	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Repairs & Maintenance	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Security	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Utilities	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
DEPRECIATION & AMORTIZATION	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
RESERVES / CONTINGENCY	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
TOTAL EXPENSES	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

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Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			697	

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	S		PY Actual (PY	Actual CY
	Original Budget - TY	Actual vs. Original Budget TY	TY / No. of COMPLETED Actual CY Quarters	vs. Actual PY

REVENUE				
REVENUES FROM STATE SOURCES				
Per Pupil Revenue	CY Per Pupil Rate			
BUFFALO CITY SD	#NAME?	#NAME?	#NAME?	#NAME?
LACKAWANNA CITY SD	#NAME?	#NAME?	#NAME?	#NAME?
WEST SENECA CSD	#NAME?	#NAME?	#NAME?	#NAME?
KENMORE-TONAWANDA UFSD	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA CSD	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-SLOAN UFSD	#NAME?	#NAME?	#NAME?	#NAME?
CHEEKTOWAGA-MARYVALE UFSD	#NAME?	#NAME?	#NAME?	#NAME?
FRONTIER CSD	#NAME?	#NAME?	#NAME?	#NAME?
CLEVELAND HILL UFSD	#NAME?	#NAME?	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
-	#N/A	#N/A	#NAME?	#NAME?
ALL OTHER School Districts: (Count = 0)	#N/A	#N/A	#NAME?	#NAME?
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?	#NAME?	#NAME?	#NAME?
Special Education Revenue		375,000	#NAME?	#NAME?
Grants				
Stimulus		-	#NAME?	#NAME?
DYCD (Department of Youth and Community Development)		-	#NAME?	#NAME?
Other		-	#NAME?	#NAME?
Other		-	#NAME?	#NAME?
TOTAL REVENUE FROM STATE SOURCES		#NAME?	#NAME?	#NAME?
REVENUE FROM FEDERAL FUNDING				
IDEA Special Needs		100,000	#NAME?	#NAME?
Title I		420,000	#NAME?	#NAME?
Title Funding - Other		-	#NAME?	#NAME?
School Food Service (Free Lunch)		-	#NAME?	#NAME?
Grants				
Charter School Program (CSP) Planning & Implementation		-	#NAME?	#NAME?
Other		-	#NAME?	#NAME?
Other		-	#NAME?	#NAME?
TOTAL REVENUE FROM FEDERAL SOURCES		520,000	#NAME?	#NAME?
LOCAL and OTHER REVENUE				
Contributions and Donations		-	#NAME?	#NAME?
Fundraising		-	#NAME?	#NAME?
Erate Reimbursement		-	#NAME?	#NAME?
Earnings on Investments		-	#NAME?	#NAME?
Interest Income		3,500	#NAME?	#NAME?
Food Service (Income from meals)		40,000	#NAME?	#NAME?
Text Book		-	#NAME?	#NAME?
OTHER		3,500	#NAME?	#NAME?
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		47,000	#NAME?	#NAME?
TOTAL REVENUE		#NAME?	#NAME?	#NAME?

IOOL

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			697	

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	5		P Y Actual (P Y	Actual CY
	Original	Actual	TY / No. of	vs.
	Budget - TY	vs. Original Budget TY	COMPLETED Actual CY Quarters	Actual PY

		Quarter 4			
		No. of Positions			
EXPENSES					
ADMINISTRATIVE STAFF PERSONNEL COSTS					
Executive Management	#NAME?	130,000	#NAME?	#NAME?	#NAME?
Instructional Management	#NAME?	176,068	#NAME?	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	387,500	#NAME?	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	109,000	#NAME?	#NAME?	#NAME?
Operation / Business Manager	#NAME?	-	#NAME?	#NAME?	#NAME?
Administrative Staff	#NAME?	502,729	#NAME?	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?	1,305,297	#NAME?	#NAME?	#NAME?
INSTRUCTIONAL PERSONNEL COSTS					
Teachers - Regular	#NAME?	1,643,459	#NAME?	#NAME?	#NAME?
Teachers - SPED	#NAME?	424,629	#NAME?	#NAME?	#NAME?
Substitute Teachers	#NAME?	-	#NAME?	#NAME?	#NAME?
Teaching Assistants	#NAME?	54,084	#NAME?	#NAME?	#NAME?
Specialty Teachers	#NAME?	448,621	#NAME?	#NAME?	#NAME?
Aides	#NAME?	-	#NAME?	#NAME?	#NAME?
Therapists & Counselors	#NAME?	100,939	#NAME?	#NAME?	#NAME?
Other	#NAME?	31,827	#NAME?	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?	2,703,559	#NAME?	#NAME?	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS					
Nurse	#NAME?	97,328	#NAME?	#NAME?	#NAME?
Librarian	#NAME?	45,000	#NAME?	#NAME?	#NAME?
Custodian	#NAME?	294,701	#NAME?	#NAME?	#NAME?
Security	#NAME?	-	#NAME?	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?	437,029	#NAME?	#NAME?	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS					
	#NAME?	4,445,885	#NAME?	#NAME?	#NAME?
PAYROLL TAXES AND BENEFITS					
Payroll Taxes		434,492	#NAME?	#NAME?	#NAME?
Fringe / Employee Benefits		923,608	#NAME?	#NAME?	#NAME?
Retirement / Pension		734,352	#NAME?	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS		2,092,452	#NAME?	#NAME?	#NAME?
TOTAL PERSONNEL SERVICE COSTS					
	#NAME?	6,538,337	#NAME?	#NAME?	#NAME?
CONTRACTED SERVICES					
Accounting / Audit		-	#NAME?	#NAME?	#NAME?
Legal		-	#NAME?	#NAME?	#NAME?
Management Company Fee		-	#NAME?	#NAME?	#NAME?
Nurse Services		-	#NAME?	#NAME?	#NAME?
Food Service / School Lunch		40,000	#NAME?	#NAME?	#NAME?
Payroll Services		-	#NAME?	#NAME?	#NAME?
Special Ed Services		-	#NAME?	#NAME?	#NAME?
Titlment Services (i.e. Title I)		-	#NAME?	#NAME?	#NAME?
Other Purchased / Professional / Consulting		139,124	#NAME?	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES		179,124	#NAME?	#NAME?	#NAME?

IOOL

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			697	
5				
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed				
	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
SCHOOL OPERATIONS				
Board Expenses	-	#NAME?	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	226,148	#NAME?	#NAME?	#NAME?
Special Ed Supplies & Materials	-	#NAME?	#NAME?	#NAME?
Textbooks / Workbooks	-	#NAME?	#NAME?	#NAME?
Supplies & Materials other	-	#NAME?	#NAME?	#NAME?
Equipment / Furniture	160,000	#NAME?	#NAME?	#NAME?
Telephone	53,252	#NAME?	#NAME?	#NAME?
Technology	-	#NAME?	#NAME?	#NAME?
Student Testing & Assessment	-	#NAME?	#NAME?	#NAME?
Field Trips	-	#NAME?	#NAME?	#NAME?
Transportation (student)	90,000	#NAME?	#NAME?	#NAME?
Student Services - other	-	#NAME?	#NAME?	#NAME?
Office Expense	-	#NAME?	#NAME?	#NAME?
Staff Development	-	#NAME?	#NAME?	#NAME?
Staff Recruitment	-	#NAME?	#NAME?	#NAME?
Student Recruitment / Marketing	65,512	#NAME?	#NAME?	#NAME?
School Meals / Lunch	-	#NAME?	#NAME?	#NAME?
Travel (Staff)	-	#NAME?	#NAME?	#NAME?
Fundraising	-	#NAME?	#NAME?	#NAME?
Other	19,440	#NAME?	#NAME?	#NAME?
TOTAL SCHOOL OPERATIONS	614,352	#NAME?	#NAME?	#NAME?
FACILITY OPERATION & MAINTENANCE				
Insurance	111,424	#NAME?	#NAME?	#NAME?
Janitorial	-	#NAME?	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	272,900	#NAME?	#NAME?	#NAME?
Repairs & Maintenance	145,032	#NAME?	#NAME?	#NAME?
Equipment / Furniture	10,000	#NAME?	#NAME?	#NAME?
Security	-	#NAME?	#NAME?	#NAME?
Utilities	-	#NAME?	#NAME?	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	539,356	#NAME?	#NAME?	#NAME?
DEPRECIATION & AMORTIZATION	255,000	#NAME?	#NAME?	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	#NAME?	#NAME?
TOTAL EXPENSES	8,126,169	#NAME?	#NAME?	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?

IOOL

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	8,126,169	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			697	

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	S	Actual vs. Original Budget - TY	Actual vs. Original Budget TY	P Y Actual (P Y TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY

ENROLLMENT - *School Districts Are Linked To Above Entries*					
BUFFALO CITY SD				608	(458)
LACKAWANNA CITY SD				63	(48)
WEST SENECA CSD				8	(7)
KENMORE-TONAWANDA UFSD				8	(7)
CHEEKTOWAGA CSD				5	(3)
CHEEKTOWAGA-SLOAN UFSD				3	(2)
CHEEKTOWAGA-MARYVALE UFSD				-	-
FRONTIER CSD				2	(1)
CLEVELAND HILL UFSD				-	-
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
ALL OTHER School Districts: (Count = 0)				-	-
TOTAL ENROLLMENT				697	(527)
REVENUE PER PUPIL				#NAME?	#NAME?
EXPENSES PER PUPIL				#NAME?	#NAME?



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools
SOUTH BUFFALO CHARTER SCHOOL
2014-15

Administrative
expenditures per pupil:

1558

Per NYS Statute

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

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

SOUTH BUFFALO CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2015

<u>ASSETS</u>	<u>2014-15</u>
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 3,356,911
Grants and contracts receivable	233,062
Accounts receivables	3,439,986
Prepaid expenses	258,404
Contributions and other receivables	49,062
TOTAL CURRENT ASSETS	7,337,425
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	23,862,907
<u>OTHER ASSETS</u>	-
TOTAL ASSETS	31,200,332
<u>LIABILITIES AND NET ASSETS</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	\$ 1,654,633
Accrued payroll and benefits	-
Deferred Revenue	10,500
Current maturities of long-term debt	363,496
Short Term Debt - Bonds, Notes Payable	-
Other	735,000
TOTAL CURRENT LIABILITIES	2,763,629
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	12,388,216
TOTAL LIABILITIES	15,151,845
<u>NET ASSETS</u>	
Unrestricted	16,048,487
Temporarily restricted	-
TOTAL NET ASSETS	16,048,487
TOTAL LIABILITIES AND NET ASSETS	31,200,332

SOUTH BUFFALO CHARTER :
Statement of Financial Po
as of June 30, 2015

<u>ASSETS</u>	<u>2013-14</u>
<u>CURRENT ASSETS</u>	
Cash and cash equivalents	\$ 3,458,282
Grants and contracts receivable	103,142
Accounts receivables	5,515
Prepaid expenses	765,488
Contributions and other receivables	-
TOTAL CURRENT ASSETS	4,332,427
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	23,847,721
<u>OTHER ASSETS</u>	-
TOTAL ASSETS	28,180,148
<u>LIABILITIES AND NET ASSETS</u>	
<u>CURRENT LIABILITIES</u>	
Accounts payable and accrued expenses	\$ -
Accrued payroll and benefits	3,082,179
Deferred Revenue	-
Current maturities of long-term debt	-
Short Term Debt - Bonds, Notes Payable	-
Other	-
TOTAL CURRENT LIABILITIES	3,082,179
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	8,906,736
TOTAL LIABILITIES	11,988,915
<u>NET ASSETS</u>	
Unrestricted	16,191,233
Temporarily restricted	-
TOTAL NET ASSETS	16,191,233
TOTAL LIABILITIES AND NET ASSETS	28,180,148

SOUTH BUFFALO CHARTER SCHOOL

Statement of Activities

as of June 30, 2015

	2014-15		
	Unrestricted	Temporarily Restricted	Total
REVENUE, GAINS AND OTHER SUPPORT			
Public School District			
Resident Student Enrollment	\$ 9,691,510	\$ -	\$ 9,691,510
Students with disabilities	512,938	-	512,938
Grants and Contracts			
State and local	18,267	-	18,267
Federal - Title and IDEA	915,942	-	915,942
Federal - Other	-	-	-
Other	97,904	-	97,904
Food Service/Child Nutrition Program	55,264	-	55,264
TOTAL REVENUE, GAINS AND OTHER SUPPORT	11,291,825	-	11,291,825
EXPENSES			
Program Services			
Regular Education	\$ 5,869,267	\$ -	\$ 5,869,267
Special Education	1,220,511	-	1,220,511
Other Programs	3,021,963	-	3,021,963
Total Program Services	10,111,741	-	10,111,741
Management and general	940,461	-	940,461
Fundraising	-	-	-
TOTAL OPERATING EXPENSES	11,052,202	-	11,052,202
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	239,623	-	239,623
SUPPORT AND OTHER REVENUE			
Contributions			
Foundations	\$ -	\$ -	\$ -
Individuals	-	-	-
Corporations	(382,369)	-	(382,369)
Fundraising	-	-	-
Interest income	-	-	-
Miscellaneous income	-	-	-
Net assets released from restriction	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	(382,369)	-	(382,369)
CHANGE IN NET ASSETS	(142,746)	-	(142,746)
NET ASSETS BEGINNING OF YEAR	16,191,233	-	16,191,233
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-
NET ASSETS END OF YEAR	\$ 16,048,487	\$ -	\$ 16,048,487

2013-14

Total

\$ 8,123,015
417,674
-
515,173
-
8,624
-

9,064,486

\$ 4,442,223
907,418
1,486,991
6,836,632
993,265
-

7,829,897
1,234,589



1,234,589

14,956,644
-

\$ 16,191,233

SOUTH BUFFALO CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2015

	<u>2014-15</u>	<u>2013-14</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ -	\$ -
Revenues from School Districts	10,206,540	8,535,174
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	870,053	677,606
Prepaid Expenses	-	-
Accounts Payable	(2,785,132)	(1,267,762)
Accrued Expenses	(6,660,748)	(6,012,836)
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	48,842	48,720
Deferred Revenue	-	-
Interest payments	(521,884)	-
Other	-	3,885
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 1,157,671	\$ 1,984,787
CASH FLOWS - INVESTING ACTIVITIES	\$	\$
Purchase of equipment	(5,104,018)	(17,371,711)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (5,104,018)	\$ (17,371,711)
CASH FLOWS - FINANCING ACTIVITIES	\$	\$
Principal payments on long-term debt	3,844,976	8,906,736
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ 3,844,976	\$ 8,906,736
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (101,371)	\$ (6,480,188)
Cash at beginning of year	3,458,282	9,938,470
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 3,356,911	\$ 3,458,282

**Statement of Functional Expenses
as of June 30, 2015**

	No. of Positions	2014-15					2013-14			
		Program Services				Total	Supporting Services			
		Regular Education	Special Education	Other Education	Fund-raising		Management and General	Total	Total	
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	14.00	423,326	56,443	148,164	627,933	-	314,813	942,746	4,406,128	-
Instructional Personnel	74.00	2,276,668	363,385	938,557	3,578,610	-	-	3,578,610	-	-
Non-instructional Personnel	13.00	230,424	30,723	80,648	341,795	-	42,244	384,039	-	-
Total Salaries and Staff	101.00	2,930,418	450,551	1,167,369	4,548,338	-	357,057	4,905,395	4,406,128	-
Fringe Benefits & Payroll Taxes		747,154	114,875	297,638	1,159,667	-	91,037	1,250,704	1,139,215	-
Retirement		414,403	63,714	165,083	643,200	-	26,508	669,708	579,040	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	204,895	204,895	87,821	-
Accounting / Audit Services		-	-	-	-	-	23,800	23,800	18,900	-
Other Purchased / Professional / Consulting Services		66,278	328,303	26,403	420,984	-	10,532	431,516	480,184	-
Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		112,609	17,314	44,859	174,782	-	13,720	188,502	104,137	-
Insurance		59,628	9,168	23,754	92,550	-	7,265	99,815	85,223	-
Utilities		173,489	26,674	69,112	269,275	-	21,139	290,414	125,974	-
Supplies / Materials		152,418	23,434	60,717	236,569	-	-	236,569	176,406	-
Equipment / Furnishings		4,021	618	1,602	6,241	-	490	6,731	2,652	-
Staff Development		68,763	10,572	27,393	106,728	-	8,378	115,106	84,861	-
Marketing / Recruitment		-	-	-	-	-	17,172	17,172	11,539	-
Technology		60,802	9,348	24,221	94,371	-	7,409	101,780	54,087	-
Food Service		-	-	584,961	584,961	-	-	584,961	-	-
Student Services		-	-	98,905	98,905	-	-	98,905	126,743	-
Office Expense		70,022	10,766	27,894	108,682	-	8,532	117,214	78,113	-
Depreciation		697,496	107,240	277,856	1,082,592	-	84,987	1,167,579	242,533	-
OTHER		311,766	47,934	124,196	483,896	-	57,540	541,436	26,341	-
Total Expenses		\$ 5,869,267	\$ 1,220,511	\$ 3,021,963	\$ 10,111,741	\$ -	\$ 940,461	\$ 11,052,202	\$ 7,829,897	\$ -

SOUTH BUFFALO CHARTER SCHOOL
SINGLE AUDIT REPORTING PACKAGE
JUNE 30, 2015

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June 30, 2015

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
South Buffalo Charter School

We have audited the accompanying consolidated balance sheets of South Buffalo Charter School and Affiliate (the Organization) as of June 30, 2015 and 2014, and the related consolidated statements of activities 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 consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2015 and 2014, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Additional Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying additional information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2015 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

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

October 8, 2015

SOUTH BUFFALO CHARTER SCHOOL

Consolidated Balance Sheets

June 30,	2015	2014
Assets		
Current Assets:		
Cash and cash equivalents	\$ 3,356,911	\$ 3,458,282
Receivables (Note 2)	3,722,110	108,657
Prepaid expenses	258,404	765,488
	<u>7,337,425</u>	<u>4,332,427</u>
Property and equipment, net (Note 3)	23,862,907	23,847,721
	<u>\$ 31,200,332</u>	<u>\$ 28,180,148</u>
Liabilities and Net Assets		
Current Liabilities:		
Current portion of long-term debt (Note 5)	\$ 363,496	\$ -
Accounts payable and accrued expenses	1,654,633	3,082,179
Deferred revenue	10,500	-
Deferred income taxes (Note 7)	735,000	-
	<u>2,763,629</u>	<u>3,082,179</u>
Long-term debt (Note 5)	12,388,216	8,906,736
Net assets:		
Unrestricted	16,048,487	16,191,233
	<u>\$ 31,200,332</u>	<u>\$ 28,180,148</u>

SOUTH BUFFALO CHARTER SCHOOL

Consolidated Statements of Activities

For the years ended June 30,	2015	2014
Changes in unrestricted net assets:		
Support and revenue:		
Enrollment fees:		
Revenue-resident student enrollment	\$ 9,691,510	\$ 8,123,015
Revenue-students with disabilities	512,938	417,674
Federal grants	915,942	515,173
State grants	18,267	-
Food service	55,264	-
Investment income	-	3,885
Other income	97,904	4,739
Total support and revenue	11,291,825	9,064,486
Expenses:		
Program expenses:		
Regular education	5,869,267	4,442,223
Special education	1,220,511	907,418
Other programs	3,021,963	1,486,991
Total program expenses	10,111,741	6,836,632
Supporting services:		
Management and general	940,461	993,265
Total expenses	11,052,202	7,829,897
Other items:		
Impairment loss (Note 3)	(3,084,432)	-
Tax credits, net (Note 7)	2,702,063	-
Total other items	(382,369)	-
Change in net assets	(142,746)	1,234,589
Net assets - beginning	16,191,233	14,956,644
Net assets - ending	\$ 16,048,487	\$ 16,191,233

See accompanying notes.

SOUTH BUFFALO CHARTER SCHOOL

Consolidated Statements of Cash Flows

For the years ended June 30,	2015	2014
Operating activities:		
Cash received from public school district	\$ 10,206,540	\$ 8,535,174
Cash received from federal and state grants	870,053	677,606
Interest received	-	3,885
Cash received from other sources	48,842	48,720
Payments to employees for services and benefits	(6,660,748)	(6,012,836)
Payments to vendors and suppliers	(2,785,132)	(1,267,762)
Interest paid	(521,884)	-
Net operating activities	1,157,671	1,984,787
Investing activities:		
Property and equipment expenditures	(5,104,018)	(17,371,711)
Financing activities		
Proceeds from long-term debt	3,844,976	8,906,736
Net change in cash	(101,371)	(6,480,188)
Cash - beginning	3,458,282	9,938,470
Cash - ending	\$ 3,356,911	\$ 3,458,282
Reconciliation of change in net assets to net cash flows from operating activities:		
Change in net assets	(142,746)	1,234,589
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,167,579	242,533
Deferred income taxes	735,000	-
Impairment loss	3,084,432	-
Changes in operating assets and liabilities:		
Receivables	(3,613,453)	200,899
Prepaid expenses	507,084	(498,919)
Accounts payable and accrued expenses	(590,725)	805,685
Deferred revenue	10,500	-
Net operating activities	\$ 1,157,671	\$ 1,984,787

See accompanying notes.

Notes to Consolidated Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

The consolidated financial statements of South Buffalo Charter School (the Organization) include the accounts of South Buffalo Charter School (the School) and 154 South Ogden, LLC (the LLC).

The School operates a charter school in the City of Buffalo (the City) pursuant to its Charter Agreement with the Education Department of the State of New York. The School has been chartered through 2020, at which time it must apply to renew its charter for another term. The School currently offers classes from kindergarten through grade 8.

The School seeks to provide equitable opportunities for all students to acquire an education that links character education with rigorous academics, technology, and careers to produce students who are prepared for success in the 21st century. Students enrolled reside primarily in the City of Buffalo School District.

The School is the single member of the LLC, a limited liability company formed in 2012 to acquire land and construct a state of the art educational facility. All significant intercompany transactions and balances have been eliminated.

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 8, 2015, the date the financial statements were available to be issued.

Cash and Cash Equivalents:

The School includes all highly liquid investments with original maturities of 90 days or less in cash and cash equivalents.

Cash in financial institutions potentially subjects the School to concentrations of credit risk, since it may exceed insured limits at various times throughout the year.

Receivables:

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

Property and Equipment:

Property and equipment to be held and used is stated at cost net of accumulated depreciation. Depreciation is provided using the straight-line method over estimated useful asset lives. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

Property and equipment held for sale is reported at the lower of its carrying amount or fair value less cost to sell and is not depreciated while it is classified as held for sale.

Enrollment Fees:

The School is reimbursed based on the approved operating expense per pupil of the public school district in which the student resides. The amount received each year from the resident district is the product of the approved operating expense per pupil and the full time equivalent enrollment of the students in the School residing in the district. The School's enrollment fees are received primarily from the Board of Education for the City of Buffalo School District.

Grants:

The School is the recipient of awards and reimbursements from federal, state and local sources. The awards and reimbursements are subject to various compliance and financial audits by the funding sources. Management believes no significant adjustments are necessary to recognized amounts.

The School records grant awards accounted for as exchange transactions as deferred revenue until the related services are performed.

Income Taxes:

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

Through June 30, 2014, the LLC was treated as an entity disregarded as separate from its owner for income tax purposes. Effective July 1, 2014, the LLC elected to be taxed as a corporation (Note 7).

The Organization believes it is no longer subject to examination by Federal and State authorities for years prior to 2012.

Cost Allocation:

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Transportation:

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

Use of 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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications:

The 2014 financial statements have been reclassified to conform to the presentation adopted in 2015.

2. Receivables:

	2015	2014
Grants	\$ 233,062	\$ 103,142
Public school districts	3,423	5,515
Refundable tax credits	3,436,563	-
Other	49,062	-
	<u>\$ 3,722,110</u>	<u>\$ 108,657</u>

3. Property and Equipment:

	2015	2014
Land	\$ 538,624	\$ 538,624
Buildings and improvements	17,711,035	4,501,481
Furniture and equipment	7,697,516	1,748,611
Construction in progress	-	19,392,743
	<u>25,947,175</u>	<u>26,181,459</u>
Less accumulated depreciation	<u>2,584,268</u>	<u>2,333,738</u>
	<u>23,362,907</u>	<u>23,847,721</u>
Property held for sale	500,000	-
	<u>\$ 23,862,907</u>	<u>\$ 23,847,721</u>

Construction in progress at June 30, 2014 included costs incurred in connection with the LLC's \$24 million school expansion project, most of which was completed by August 2014. The LLC financed the project primarily with school unrestricted net assets and bank term loans.

The School relocated in August 2014 and is offering the former school building for sale at less than its carrying cost. Consequently, in fiscal 2015 the Organization recognized an impairment loss totaling \$3,084,432 to report property held for sale at its estimated fair value less selling costs.

Interest totaling \$33,000 and \$57,000 was capitalized for the years ended June 30, 2015 and June 30, 2014.

4. Line of Credit:

The LLC has available a \$500,000 demand line of credit from a financial institution, with interest payable at prime plus 0.5% and secured by essentially all of the LLC's assets. There were no outstanding amounts under this line at June 30, 2015 and 2014.

5. Long-Term Debt:

	2015	2014
Construction bridge loan, financial institution, converted to permanent mortgage August 2015, interest at 4.88% paid monthly during construction term; beginning September 2015, payments of \$89,534 including interest at 4.88% balloon payment of \$8,765,765 in October 2023 (expected to be refinanced), secured by essentially all assets of the Organization, and guaranteed by the School.	\$ 13,000,000	\$ 9,155,024
Less current portion	<u>363,496</u>	-
	<u>12,636,504</u>	9,155,024
Less unamortized debt issuance costs	<u>248,288</u>	248,288
	<u>\$ 12,388,216</u>	<u>\$ 8,906,736</u>

Aggregate maturities of long-term debt subsequent to June 30, 2015 are:

2016	\$ 363,496
2017	458,213
2018	481,453
2019	505,872
2020	530,035
Thereafter	<u>10,660,931</u>
	<u>\$ 13,000,000</u>

Interest expense for the year ended June 30, 2015 was \$521,884.

The debt agreement requires compliance with certain covenants beginning in fiscal 2017.

6. Retirement Plans:

The School maintains a 403(b) profit sharing plan covering essentially all full-time employees (as defined). The plan requires certain minimum employer contributions based on salaries and employee deferrals. Expenses related to this plan for the years ended June 30, 2015 and 2014 were \$26,508 and \$21,115.

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

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

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

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 17.53% of the annual covered payroll for the year ended June 30, 2015, and 16.25% for the year ended June 30, 2014.

The required contributions for the years ended June 30, 2015 and 2014 were \$643,200 and \$557,925.

7. Tax Credits:

Effective July 1, 2014, the LLC elected to be taxed as a corporation in order to obtain refundable New York State brownfield redevelopment tax credits totaling \$3,436,563. The LLC also has available \$132,000 of nonrefundable solar equipment tax credits which can be applied to reduce future federal income taxes. The refundable credits, which will be subject to federal income taxes when received in future years, are presented on the 2015 statement of activities net of applicable taxes and credits.

The LLC recognized deferred tax assets and liabilities totaling \$538,000 and \$1,273,000 in 2015 primarily from the expected future tax consequences of using different methods of accounting for credit revenues and depreciation, and the recognition of net operating loss carryforwards to the extent realization of such losses are more likely than not.

8. Contingencies:

The School is subject to claims and lawsuits that arise in the ordinary course of business. In the opinion of management, these claims and lawsuits will not have a material adverse effect upon the financial position of the School.

9. Cash Flows Information:

Noncash investing and financing activities excluded from the statements of cash flows include accounts payable incurred for building additions of \$56,971 and \$893,792 at June 30, 2015 and 2014.

SOUTH BUFFALO CHARTER SCHOOL

Additional Information
Consolidated Schedule of Expenses

For the year ended June 30, 2015 (with summarized comparative totals for 2014)

	2015					2014	
	Number of positions	Regular Education	Special Education	Other Programs	Management and General	Total	Total
Administrative staff personnel	14.0	\$ 423,326	\$ 56,443	\$ 148,164	\$ 314,813	\$ 942,746	
Instructional personnel	74.0	2,276,668	363,385	938,557	-	3,578,610	
Non-instructional personnel	13.0	230,424	30,723	80,648	42,244	384,039	
Salaries		2,930,418	450,551	1,167,369	357,057	\$ 4,905,395	\$ 4,406,128
Employee benefits and taxes		747,154	114,875	297,638	91,037	1,250,704	1,139,215
Retirement		414,403	63,714	165,083	26,508	669,708	579,040
Professional fees		-	-	-	231,151	231,151	111,591
Other contracted services		66,278	328,303	26,403	8,076	429,060	475,314
Repairs and maintenance		112,609	17,314	44,859	13,720	188,502	104,137
Insurance		59,628	9,168	23,754	7,265	99,815	85,223
Utilities		173,489	26,674	69,112	21,139	290,414	125,974
Supplies and materials		152,418	23,434	60,717	-	236,569	176,406
Equipment and furnishings		4,021	618	1,602	490	6,731	2,652
Staff development		68,763	10,572	27,393	8,378	115,106	84,861
Recruitment		-	-	-	17,172	17,172	11,539
Technology		60,802	9,348	24,221	7,409	101,780	54,087
Food service		-	-	584,961	-	584,961	-
Student services		-	-	98,905	-	98,905	126,743
Office expense		70,022	10,766	27,894	8,532	117,214	78,113
Interest		311,766	47,934	124,196	37,988	521,884	-
Other expenses		-	-	-	19,552	19,552	26,341
		5,171,771	1,113,271	2,744,107	855,474	9,884,623	7,587,364
Depreciation		697,496	107,240	277,856	84,987	1,167,579	242,533
Total		\$ 5,869,267	\$ 1,220,511	\$ 3,021,963	\$ 940,461	\$ 11,052,202	\$ 7,829,897

SOUTH BUFFALO CHARTER SCHOOL

Additional Information
Consolidating Balance Sheets

For the years ended June 30,

2015

	School	LLC	Eliminations	Consolidated Totals
Assets				
Current Assets:				
Cash and cash equivalents	\$ 3,345,431	\$ 11,480	\$ -	\$ 3,356,911
Receivables	285,547	3,436,563	-	3,722,110
Prepaid expenses	258,404	-	-	258,404
	<u>3,889,382</u>	<u>3,448,043</u>	<u>-</u>	<u>7,337,425</u>
Property and equipment, net	620,242	23,242,665	-	23,862,907
Due from affiliate	<u>11,498,828</u>	<u>-</u>	<u>(11,498,828)</u>	<u>-</u>
	<u>\$ 16,008,452</u>	<u>\$ 26,690,708</u>	<u>\$ (11,498,828)</u>	<u>\$ 31,200,332</u>
Liabilities and Net Assets				
Current Liabilities:				
Current portion of long-term debt	\$ -	\$ 363,496	\$ -	\$ 363,496
Accounts payable and accrued expenses	1,597,662	56,971	-	1,654,633
Deferred revenue	10,500	-	-	10,500
Deferred income taxes	-	735,000	-	735,000
	<u>1,608,162</u>	<u>1,155,467</u>	<u>-</u>	<u>2,763,629</u>
Due to affiliate	-	11,498,828	(11,498,828)	-
Long-term debt	-	12,388,216	-	12,388,216
Net assets:				
Unrestricted	<u>14,400,290</u>	<u>1,648,197</u>	<u>-</u>	<u>16,048,487</u>
	<u>\$ 16,008,452</u>	<u>\$ 26,690,708</u>	<u>\$ (11,498,828)</u>	<u>\$ 31,200,332</u>

2014

School	LLC	Eliminations	Consolidated Totals
\$ 3,238,482	\$ 219,800	\$ -	\$ 3,458,282
108,657	-	-	108,657
241,659	523,829	-	765,488
3,588,798	743,629	-	4,332,427
3,916,354	19,931,367	-	23,847,721
10,041,184	-	(10,041,184)	-
\$ 17,546,336	\$ 20,674,996	\$ (10,041,184)	\$ 28,180,148
\$ 1,325,789	\$ 1,756,390	\$ -	\$ 3,082,179
-	-	-	-
-	-	-	-
1,325,789	1,756,390	-	3,082,179
-	10,041,184	(10,041,184)	-
-	8,906,736	-	8,906,736
16,220,547	(29,314)	-	16,191,233
\$ 17,546,336	\$ 20,674,996	\$ (10,041,184)	\$ 28,180,148

SOUTH BUFFALO CHARTER SCHOOL

Additional Information
Consolidating Statements of Activities

For the years ended June 30,

2015

	School	LLC	Eliminations	Consolidated Totals
Changes in unrestricted net assets:				
Support and revenue:				
Enrollment fees:				
Revenue-resident student enrollment	\$ 9,691,510	\$ -	\$ -	\$ 9,691,510
Revenue-students with disabilities	512,938	-	-	512,938
Federal grants	915,942	-	-	915,942
State grants	18,267	-	-	18,267
Food service	55,264	-	-	55,264
Investment income	-	-	-	-
Rental income	-	1,008,333	(1,008,333)	-
Interest income	540,919	-	(540,919)	-
Other income	97,904	-	-	97,904
Total support and revenue	11,832,744	1,008,333	(1,549,252)	11,291,825
Expenses:				
Program expenses:				
Regular education	5,582,932	1,211,837	(925,502)	5,869,267
Special education	1,176,487	186,320	(142,296)	1,220,511
Other programs	2,907,898	482,751	(368,686)	3,021,963
Total program expenses	9,667,317	1,880,908	(1,436,484)	10,111,741
Supporting services:				
Management and general	901,252	151,977	(112,768)	940,461
Total expenses	10,568,569	2,032,885	(1,549,252)	11,052,202
Other:				
Impairment loss	(3,084,432)	-	-	(3,084,432)
Tax credits, net	-	2,702,063	-	2,702,063
Total other	(3,084,432)	2,702,063	-	(382,369)
Change in net assets	(1,820,257)	1,677,511	-	(142,746)
Net assets - beginning	16,220,547	(29,314)	-	16,191,233
Net assets - ending	\$ 14,400,290	\$ 1,648,197	\$ -	\$ 16,048,487

2014

School	LLC	Eliminations	Consolidated Totals
\$ 8,123,015	\$ -	\$ -	\$ 8,123,015
417,674	-	-	417,674
515,173	-	-	515,173
-	-	-	-
-	-	-	-
3,885	-	-	3,885
-	-	-	-
-	-	-	-
4,739	-	-	4,739
9,064,486	-	-	9,064,486
4,442,223	-	-	4,442,223
907,418	-	-	907,418
1,486,991	-	-	1,486,991
6,836,632	-	-	6,836,632
988,395	4,870	-	993,265
7,825,027	4,870	-	7,829,897
-	-	-	-
-	-	-	-
1,239,459	(4,870)	-	1,234,589
14,981,088	(24,444)	-	14,956,644
\$ 16,220,547	\$ (29,314)	\$ -	\$ 16,191,233

SOUTH BUFFALO CHARTER SCHOOL

Additional Information
Schedule of Expenditures of Federal Awards

For the year ended June 30, 2015

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor Number</u>	<u>Expenditures</u>
<u>U.S. Department of Education</u>			
Passed through New York State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	0021-15-4035	\$ 392,263
Title I Grants to Local Educational Agencies	84.010	0021-14-4035	24,770
Improving Teacher Quality State Grants	84.367	0147-15-4035	19,500
Total New York State Department of Education			436,533
Passed through Western NY Maritime Charter School:			
English Language Acquisition State Grants	84.365	N/A	1,275
Total U.S. Department of Education			437,808
<u>U.S. Department of Agriculture</u>			
Passed through the New York State Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	185,844
National School Lunch Program	10.555	N/A	281,895
Total Child Nutrition Cluster			467,739
Passed through the New York State Office Of General Services:			
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	10,395
Total U.S. Department of Agriculture			478,134
Total Expenditures of Federal Awards			\$ 915,942

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation

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

Basis of Accounting

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

Non-Monetary Federal Program

The School is the recipient of a federal award program that does not result in cash receipts or disbursements, termed a "non-monetary program." During the year ended June 30, 2015, the School used \$10,395 worth of commodities under the Child Nutrition Discretionary Grants Limited Availability program (CFDA Number 10.579).

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

The Board of Trustees
South Buffalo Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of South Buffalo Charter School and Affiliate (the Organization), which comprise the consolidated balance sheet as of June 30, 2015, and the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 8, 2015.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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*.

Purpose of this Report

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

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

October 8, 2015

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Board of Trustees
South Buffalo Charter School

Report on Compliance for Each Major Federal Program

We have audited South Buffalo Charter School and Affiliate's (the Organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2015. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item [2015-001]. Our opinion on each major federal program is not modified with respect to these matters.

The Organization's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item [2015-001] that we consider to be a significant deficiency.

The Organization's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.


October 8, 2015

SOUTH BUFFALO CHARTER SCHOOL

Schedule of Findings and Questioned Costs

For the year ended June 30, 2015

Section I. Summary of Auditors' Results

Consolidated Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to consolidated financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? Yes [2015-001]

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes [2015-001]

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>CFDA#</u>	<u>Amount</u>
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 185,844
National School Lunch Program	10.555	281,895
		<u>\$ 467,739</u>

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

Auditee qualified as low-risk auditee? Yes

Section II. Financial Statement Findings

No findings were reported.

Schedule of Findings and Questioned Costs (continued)

For the year ended June 30, 2015

Section III. Federal Award Findings and Questioned Costs

Finding 2015-001:	School Breakfast Program (CFDA Number 10.553), National School Lunch Program (CFDA Number 10.555)
Condition:	<p>An organization participating in the Child Nutrition Cluster programs is required to ensure that students properly qualify to receive free or reduced price meals (7 CFR 245.6). 40 of 794 students were tested for eligibility, the following exceptions were noted:</p> <ul style="list-style-type: none">• Two students were determined to be eligible for free meals but documentation on file supported eligibility for reduced meals.• One student was determined to be eligible for free meals but documentation on file supported the student was not eligible for free or reduced meals.• One student was determined to be eligible for reduced meals but documentation on file supported the student was eligible for free meals.
Criteria:	Controls should be in place to properly determine students' eligibility for the Child Nutrition Cluster programs.
Effect:	Students are not receiving proper benefits based on eligibility.
Recommendation:	Applications and updates should be maintained, verified, and reviewed by knowledgeable personnel for periods during which the Organization does not qualify for the New York State Community Eligibility Provision.
Management's Response:	The 2014-15 year was the Organization's first year of participation in the School Breakfast Program and the National School Lunch Program and internal control procedures over eligibility were not fully implemented. Additionally, the Organization experienced turn-over in the business office staff, resulting in changes to employee responsibilities. The Organization has obtained the New York State Community Eligibility Provision for 2015-16 which allows all students to receive free meals. Consequently, the Organization no longer needs to determine eligibility.

SOUTH BUFFALO CHARTER SCHOOL

Summary Schedule of Prior Audit Findings

June 30, 2015

No findings were previously reported and as such no corrective action plan is needed.



South Buffalo Charter School
154 South Ogden Street, Buffalo, New York 14210
(716) 826 - 7213 (Fax) 826 - 7168



October 8, 2015

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

This representation letter is provided in connection with your audits of the consolidated financial statements of South Buffalo Charter School and Affiliate (the Organization) which comprise the consolidated balance sheets as of June 30, 2015 and 2014, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements, for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 8, 2015, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 27, 2015, including our responsibility for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP.

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- The consolidated financial statements referred to above are fairly presented in conformity with U.S. GAAP.
 - We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
 - Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
 - Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

 - All events subsequent to the date of the consolidated financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
 - The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
 - Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
 - Guarantees, whether written or oral, under which the Organization is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
- Information Provided
- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

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- Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the consolidated financial statements or the schedule of federal expenditures of federal awards.
- We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the consolidated financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's consolidated financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing consolidated financial statements.

- We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the consolidated financial statements.
- We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.
- The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of

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contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- South Buffalo Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

- 154 South Ogden, LLC has elected to be taxed as a corporation effective July 1, 2014. The Organization recognizes tax benefits only to the extent that the LLC believes it is "more likely than not" that its tax position will be sustained upon IRS examination. Accordingly, the provision for unpaid federal income taxes (liability for unrecognized tax benefits) in the balance sheet reflects all tax positions that the Organization believes do not have greater than a 50% chance of realization after examination.

- We have disclosed all information and activity related to 154 South Ogden, LLC and it has properly been recorded and reflected in the accounting records and consolidated financial statements.

- The Organization has complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the consolidated financial statements in the event of noncompliance.

- The Organization's financial statements include all federal grants/awards under which the Organization has incurred expenses. There are no material transactions related to federal grants/awards that have not been properly recorded in the Organization's records underlying the consolidated financial statements. The Organization has complied with all requirements of its federal grants/awards that would have a material effect on the Organization's financial statements in the event of noncompliance.

- With respect to federal award programs:

- We are responsible for understanding and complying with, and have complied with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, including requirements relating to preparation of the schedule of expenditures of federal awards.

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- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of OMB Circular A-133 §310.b, and we believe the SEFA, including its form and content, is fairly presented in accordance with OMB Circular A-133 §310.b. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
- We have identified and disclosed to you all of our government programs and related activities subject to OMB Circular A-133 and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.

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- We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.
- We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including when applicable, those set forth in the OMB Circular A-133 Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

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- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the date as of which compliance was audited.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Circular A-133, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Circular A-133.
- We are responsible for preparing and implementing a corrective action plan for each audit finding.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We have a process to track the status of audit findings and recommendations.
- We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

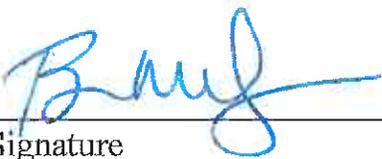
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- The Organization has adequate insurance coverage in force to protect its net assets and continued operations.
- We have reviewed and approved all adjusting entries reflected in the financial statements.
- We have also reviewed a draft of the financial statements and accompanying notes and approved them for final printing.
- We understand that it is the Organization's responsibility to maintain its own records, and that you will destroy your workpapers based on your retention policy.
- We acknowledge our responsibility for presenting the additional information as listed in the table of contents of the consolidated financial statements in accordance with U.S. GAAP, and we believe the additional information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the additional information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the additional information.



Signature



Title



Audited Financial Statement Checklist

Last updated: 10/28/2015

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	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Not Applicable

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	Yes
Report on Internal Control over Financial Reporting	Yes
Single Audit	Yes
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	Yes

Thank you.



Appendix E: Disclosure of Financial Interest Form

Last updated: 07/29/2015

Page 1

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.

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

Created: 07/29/2015

Last updated: 07/30/2015

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	Jim Neimeier	[REDACTED]	Chair/Board President	Yes	Appeals Committee, Finance Committee	5 terms (3 years) - Current Term expires 7/18
2	Kathy Linhardt	[REDACTED]	Secretary	Yes	Physical Facilities Committee, Personnel Committee	5 terms (3 years) - Current Term expires 7/18
3	Steve Nigrelli	[REDACTED]	Trustee/Member	Yes	Physical Facilities Committee, Personnel Committee	2-1 yr. terms & 4-3 yr. terms - Current Term expires 7/17
4	Anne Marie Tryjankowski	[REDACTED]	Vice Chair/Vice President	Yes	Personnel Committee	
5	Chris Schafer	[REDACTED]	Trustee/Member	Yes	Finance Committee	2-1 yr. terms & 1-3 yr. term - Current Term expires 7/17
6	Jennifer Mack	[REDACTED]	Parent Representative	Yes		2-1 yr. terms - Current term expires 9/15
7						
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17						
18						

19						
20						

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

0

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

2

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

9

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

14

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

12

Thank you.

Appendix H (Enrollment and Retention Targets)

The South Buffalo Charter School utilized good faith efforts to recruit and retain the enrollment of students with disabilities, English language learners and students eligible for the free and reduced price lunch program in the 2014-2014 school year.

In the history of our school our free and reduced lunch count averages between 80-90%. This is largely due to the location of our school. The school resides in a predominantly low-income, high need area of the City of Buffalo.

These efforts included the following:

- Backpack donation from ESSENDANT that provides each student with a backpack filled with school supplies
- The school has a uniform assistance program to provide uniforms for students identified as economically challenged.
- The school organizes yearly food drives during the Thanksgiving and Christmas holidays for families and a toy drive for students.
- Annual Welcome Back Picnic for families and SBCS staff
- Math/Literacy Night, ice cream social, and multiple book fairs
- Monthly Parent-Teacher Organization meetings
- Open house/Parent-teacher conferences three times a year
- Monthly Board meetings
- Have school applications accessible in alternative languages.
- Advertised during enrollment period on the radio, in the Buffalo News, on the schools website at www.southbuffalocs.org and on the school's billboard to recruit new students.
- Ongoing professional development on giving schools a deeper understanding of how to modify the instructional program to effectively support ELLs, and give schools the tools necessary to do it.
- SBCS has a robust special education program that works to meet the individualized needs of students through:
 - Appropriate and manageable student-teacher (CT) ratios
 - 1 FTE Special Education Coordinator
 - 9 FTE Special Education Consultant Teachers
 - 2 FTE Guidance Counselors
 - 1 part-time bilingual therapist
 - 1 part-time Visual Impaired Teacher
 - Have developed and maintained strong working relationships with neighboring district CSE's.
 - CSE's work with parents to place SWD's at SBCS because of the services/programs offered.
 - Contract with Buffalo Hearing and Speech Services to provide related services for our students.
 - Speech
 - Occupational Therapy
 - Physical Therapy
 - Counseling

- Hearing Impaired
 - 2 FTE Literacy Specialists
- Organized and hosted two VESID workshops at our building for all WNY Charter Schools on IDEA regulations and special education services to ensure compliance and best practices are in place in charter school buildings.
 - October 12, 2011
 - November 21, 2011
- The creation and advertisement of a free-standing ESL program through school flyers and pamphlets.
- The employment of 1 FTE ESL certified Teacher
- Advertisement of ESL program in the Buffalo News, on the school's website at www.southbuffalocs.org, in WNY Family's November education issue in order to recruit additional identified ESL students.

For the 2014-2015 school year The South Buffalo Charter School will be concentrating on marketing and recruitment efforts for English Language Learners.



Appendix I: Teacher and Administrator Attrition

Created: 07/29/2015

Last updated: 07/31/2015

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
	56	9	5

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
	2	3	2

Thank you