



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

Created: 07/06/2015

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)

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

2. CHARTER AUTHORIZER

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

Buffalo BOE-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

Buffalo

4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	24 Westminster Avenue Buffalo, NY 14215	716-816-3450	716-838-7458	[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Robert J. Ross
Title	Principal
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

<http://www.westminsterccs.org/>

6. DATE OF INITIAL CHARTER

2004-08-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2004-09-01 00:00:00

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

545

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	

Page 2

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)	24 Westminster Ave. Buffalo, NY 14215	716-816-3450	BUFFALO CITY SD	K-8	No	Rent/Lease
Site 2						
Site 3						

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

Name	Work Phone	Alternate Phone	Email Address
------	------------	-----------------	---------------

School Leader	Robert J. Ross	716-816-3450	[REDACTED]	[REDACTED]
Operational Leader	Sarah Infante	716-816-3450		[REDACTED]
Compliance Contact	Carol Steck	[REDACTED]		[REDACTED]
Complaint Contact	Robert J. Ross	716-816-3450	[REDACTED]	[REDACTED]

13. Are the School sites co-located?

No

Page 3

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.

Carol Steck, Chief Information Officer

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 stylist on your mobile device to sign your name).**

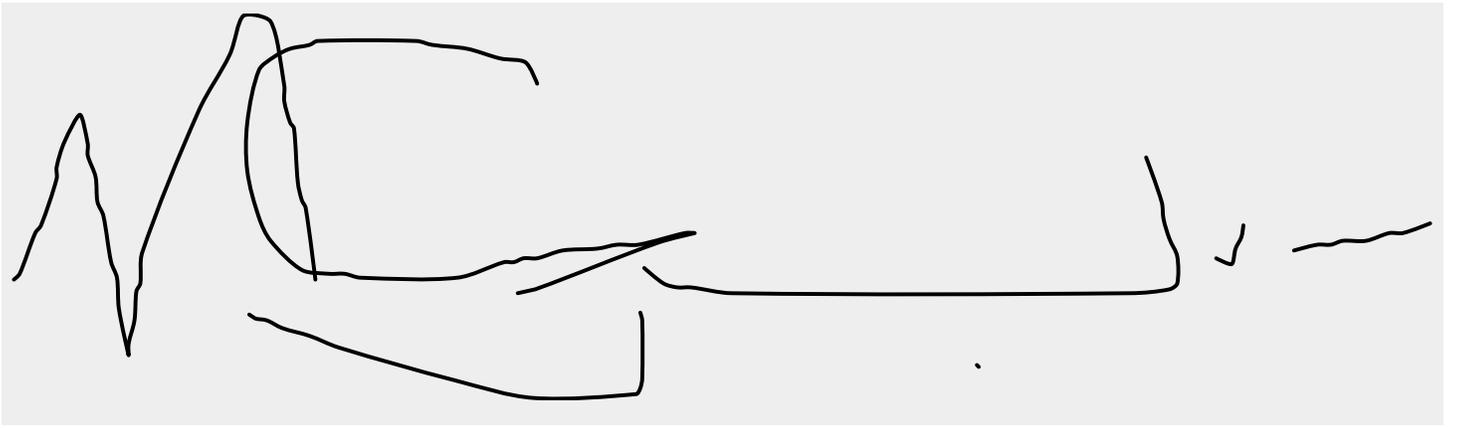
Responses Selected:

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: 07/07/2015

Page 1

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/profile.php?instid=800000057945>



Appendix A: Progress Toward Goals

Created: 07/27/2015

Last updated: 10/14/2015

Page 1

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/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

(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/profile.php?instid=800000057945>

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015. If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. Appendix A must be fully completed no later than November 1, 2015.

2a. ACADEMIC STUDENT PERFORMANCE GOALS

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1	Aggregate growth meets state average	Unadjusted Mean Growth Percentile (MGP) for all students on NYS assessments.	Combined: 54.5 ELA: 57.5 Math: 51 Exceeds state averages	Not applicable
Academic Goal 2	Subgroup growth meets state average	Unadjusted Mean Growth Percentile (MGP) for all accountability subgroups.	Male:52.4 Female:56.1 Black:54.3 Economically Disadvantaged: 54.9 Students with Disabilities:55.8 Exceeds state averages	Not applicable

Academic Goal 3	Performance Index: Aggregate growth to proficiency meets Effective Annual Measurable Objective Target	Performance Index (which accounts for the number of students who are proficient or those making growth sufficient to achieve proficiency within 3 years or by Grade 8).	ELA: 72 Math: 74	WCCS exceeds the state EMO in Math (74-72) and misses the target in ELA (72-76). The education plan in this application addresses the building's new emphasis on the state ELA modules that were buoyed by several weeks of summer staff development.
Academic Goal 4	Performance Index: Subgroup growth to proficiency meets Effective Annual Measurable Objective Target	Performance Index (which accounts for the number of students who are proficient or those making growth sufficient to achieve proficiency within 3 years or by Grade 8).	ELA Black:71 Economically Disadvantaged:68 Students with Disabilities:28 Math Black:71 Economically Disadvantaged:69 Students with Disabilities:38	WCCS meets or exceeds targets for all subgroups in mathematics. Although gaps were closed between 2013-14 results as compared to 2014-15, WCCS does not meet the ELA targets. As indicated above, the education plan section of this application addresses the move to the state ELA modules and significant staff development this summer as an effort to ensure progress towards meeting the ELA goals.
Academic Goal 5	Aggregate Proficiency meets state average	% of students proficient on 3-8 state assessments for all students	While WCCS does not meet the state averages in ELA (16.4-31.3) or math (17 – 38.1), the building did close the gap a bit by improving almost six points in ELA compared to less than one point by the state and almost 7 points in math compared to 2 points by the state.	The School will continue to provide staff training using the state mods, improving its extended day program, and using very creative and supportive new grouping strategies.
Academic Goal 6	Subgroup Proficiency meets state average	% of students proficient on 3-8 state assessments for all accountable subgroups	WCCS students made a significant improvement comparing 2013-14 scores with 2014-15. Performance increased by 7% in mathematics and 6% in ELA. WCCS did not exceed state averages but closed the gap a bit when comparing with NYS as state scores stagnated in ELA in 2014-15 and increased by only 2% in mathematics.	WCCS will continue professional development in the state mod units and in even better utilizing data driven instruction to make better use of BOY and MOY benchmark assessments. Students will continue to experience various grouping practices to better focus on AIS.
Academic Goal 7	Similar Schools Comparison meets statistically significant positive effect size	Effect Size in Comparative Regression Analysis controlling for prior academic performance (when possible) and student characteristics	Data unavailable	Not applicable
Academic Goal 8	District Comparison exceeds the district average	% of students proficient on 3-8 state assessments	WCCS students who are proficient exceed district in both ELA (16.4 – 11.9) and math (17 – 15.1)	Not applicable

2a1. Do have more academic goals to add?

Yes

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Measure Used to Evaluate Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 9	Subgroup Comparison exceeds the district average	% of students proficient on 3-8 state assessments	Females outperformed males on the ELA assessment (23% proficient to 10%). That trend exists statewide but there is a larger gap at WCCS. Three percent of students with disabilities were proficient as compared to 6% statewide. The building is now employing more strategic grouping practices for instruction and AIS supports and looks to narrow those gaps in 2015-16. Since almost all students are Black (95%) and economically disadvantaged in the building (90% free and reduced lunch), proficiency percentages in those subgroups matched the building results. There were no significant statistical differences for subgroups in mathematics. Females performed slightly better (19% to 15%) and results for Black and Economically Disadvantaged were very similar (15% for each). There was a larger gap for students with disabilities, only 3% proficient as compared to 11% statewide. The building is now employing more strategic grouping practices for instruction and AIS supports and looks to narrow those gaps in 2015-16.	WCCS will continue professional development in the state mod units and in even better utilizing data driven instruction to make better use of BOY and MOY benchmark assessments. Students will continue to experience various grouping practices to better focus on AIS.
Academic Goal 10	State Accountability Designation is Good Standing	Reward, Good Standing, Local Assistance Plan, Focus or Priority School Status	Good Standing	Not applicable
Academic Goal 11				
Academic Goal 12				
Academic Goal 13				

Academic Goal 14				
Academic Goal 15				
Academic Goal 16				

2a2. Do have more academic goals to add?

No

Page 2

2b. ORGANIZATIONAL GOALS

2014-15 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	Acknowledging that parents are an integral part of the school community, WCCS will report that they are satisfied with WCCS based off of a parent survey	This survey will be administered yearly during the spring and results will be analyzed and measured over the summer; areas of concern will be addressed in the development of the school improvement plan.	Survey results were outstanding. More than 83% of the parents rated every survey question as Highly Effective/Effective. More than 80% of the parents also responded "yes" (a positive response) to the yes-no questions (See Section 1E on page 15 for more information on survey responses).	The lowest rated topics were related to discipline (still more than 80% approval) and communicating child's progress (67% said they were satisfied. The building is establishing this as an area in need of improvement.
Org Goal 2	To continue the cycle of improvement teachers will be granted access to high quality professional development	This will be measured by teachers meeting the requirements to maintain their certification, as well as through an internal survey.	Significant strides have been made in this area. This summer three, 3-week summer institutes have been provided focusing on 12 curriculum and instruction areas from the NYS Professional Development Standards	The school day has been extended for staff – one hour provided daily for PLC meetings and weekly for grade level meetings
Org Goal 3				
Org Goal 4				
Org Goal 5				

2b.1 Do you have more organizational goals to add?

No

2c. FINANCIAL GOALS

2014-15 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Financial Goal 1	Westminster Community Charter School does not have any financial goals	Not applicable	Not applicable	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/07/2015

Last updated: 07/29/2015

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	7994309
Line 2: Year End Per Pupil Count	548
Line 3: Divide Line 1 by Line 2	14588

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)	895345
Line 2: Management and General Cost (Column)	880123
Line 3: Sum of Line 1 and Line 2	1775468
Line 4: Year End Per Pupil Count	548
Line 5: Divide Line 3 by the Year End Per Pupil Count	3240

Thank you.

WESTMINSTER COMMUNITY CHARTER SCHOOL
SINGLE AUDIT REPORTING PACKAGE
JUNE 30, 2015

Table of Contents

June 30, 2015

Financial Statements

Independent Auditors' Report

Financial Statements

Notes to Financial Statements

Additional Information

Schedule of Expenses

Schedule of Expenditures of Federal Awards and Related Notes

Reports on Federal Award Programs

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*

Independent Auditors' Report on Compliance for Each Major Federal Program and
on Internal Control over Compliance Required by OMB Circular A-133

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Westminster Community Charter School

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School 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 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 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2015 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.


October 28, 2015

WESTMINSTER COMMUNITY CHARTER SCHOOL

Balance Sheets

June 30,	2015	2014
Assets		
Current assets:		
Cash	\$ 5,400,747	\$ 3,787,575
Receivables (Note 2)	183,828	329,161
Prepaid expenses	24,210	110,314
	<u>5,608,785</u>	<u>4,227,050</u>
Property and equipment, net (Note 3)	<u>4,904,076</u>	<u>5,015,965</u>
	<u>\$ 10,512,861</u>	<u>\$ 9,243,015</u>
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 345,833	\$ 308,256
Accrued expenses	1,242,922	1,572,169
Deferred revenue	-	3,945
	<u>1,588,755</u>	<u>1,884,370</u>
Postemployment benefit obligation (Note 4)	<u>4,706,512</u>	<u>3,883,653</u>
	<u>6,295,267</u>	<u>5,768,023</u>
Net assets:		
Unrestricted	<u>4,217,594</u>	<u>3,474,992</u>
	<u>\$ 10,512,861</u>	<u>\$ 9,243,015</u>

See accompanying notes.

WESTMINSTER COMMUNITY CHARTER SCHOOL

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	\$ 6,667,036	\$ 6,417,267
Revenue - students with disabilities	606,825	408,701
Federal grants	812,455	882,323
State and local grants	347,591	66,315
Contributions	810,102	15,000
Other income	165,132	138,952
Total support and revenue	9,409,141	7,928,558
Expenses:		
Program expenses:		
Regular education	6,009,497	5,804,413
Special education	906,361	897,976
Other programs	1,093,795	1,089,089
Total program expenses	8,009,653	7,791,478
Supporting services:		
Management and general	656,886	866,330
Total expenses	8,666,539	8,657,808
Change in net assets	742,602	(729,250)
Net assets - beginning	3,474,992	4,204,242
Net assets - ending	\$ 4,217,594	\$ 3,474,992

WESTMINSTER COMMUNITY CHARTER SCHOOL

Statements of Cash Flows

For the years ended June 30,	2015	2014
Operating activities:		
Cash received from public school districts	\$ 7,308,821	\$ 6,796,631
Cash received from federal, state and local grants	1,224,659	957,167
Cash received from contributions	810,102	14,715
Cash received from other sources	206,947	41,243
Payments to employees for services and benefits	(5,789,305)	(5,637,151)
Payments to vendors and suppliers	(1,952,764)	(2,386,024)
Net operating activities	1,808,460	(213,419)
Investing activities:		
Property and equipment expenditures	(195,288)	(308,906)
Net change in cash	1,613,172	(522,325)
Cash - beginning	3,787,575	4,309,900
Cash - ending	\$ 5,400,747	\$ 3,787,575
Reconciliation of change in net assets to net cash flows from operating activities:		
Change in net assets	\$ 742,602	\$ (729,250)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	307,177	381,315
Changes in operating assets and liabilities:		
Receivables	145,333	(118,517)
Prepaid expenses	86,104	(15,964)
Accounts payable	37,577	(33,348)
Accrued expenses	(329,247)	(463,896)
Deferred revenue	(3,945)	(285)
Accrued postemployment benefit obligation	822,859	766,526
Net operating activities	\$ 1,808,460	\$ (213,419)

See accompanying notes.

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

Westminster Community Charter School (the School) is a conversion charter school in the City of Buffalo, New York (the City). The School, which previously existed as a public school in the City of Buffalo School District (the District), was chartered by the District in 2004. As the authorizing organization, the District retains ongoing responsibility for oversight and evaluation of the School. The School currently offers classes from kindergarten through grade 8 and has been chartered through 2016. Students enrolled reside primarily in the City.

The School seeks to create and maintain a successful partnership between students and their parents, staff, the community and private industry. In order to achieve success, strong emphasis is placed on effective leadership, high expectations, parental involvement and the communication of clear goals in an orderly school climate.

M&T Bank (the Bank) is an institutional partner of the School with representatives serving on the School's Board of Trustees.

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October 28, 2015, the date the financial statements were available to be issued.

Management and Operations:

Pursuant to a memorandum of understanding (MOU) between the School and the District effective July 1, 2014, the District, the Bank, and Westminster Foundation (the Foundation) will each continue to provide the School with certain services and resources in support of its mission.

Effective July 1, 2014, the School entered into a two year Business Services Agreement (the Agreement) with the Bank to provide certain management operations, including accounting, financial reporting, and other general management consulting and support. Pursuant to the Agreement, the Bank will be paid in the subsequent year for services provided in any year in which the School has ended the year with an accumulated non-designated cash operating surplus. For the years ended June 30, 2015 and 2014, the School recognized expenses of \$408,342 and \$387,949 due to the Bank for services provided under the Agreement.

Cash:

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

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 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.

Pursuant to the MOU, the right to use the school building and grounds was transferred from the District to the School. However, the District retains all rights, title and interest in the property, including all current and future non-removable improvements, and the District agrees to pay the first \$50,000 in annual facilities-related services throughout the term of the Charter. For the years ended June 30, 2015 and 2014, the School is required to reimburse the District maintenance costs totaling \$231,201 and \$235,209. At the discretion of the School's Board, certain capital improvements and repair costs to the facilities have been borne by the School.

The School has the use of all District furnishings, books, supplies and equipment existing at the facility at the time of its conversion from a public school operated by the District without charge. To the extent such assets are still in use at the end of the term of the charter, they will be returned to the District. The MOU also stipulates that the District will provide textbooks, library materials, computer hardware and software, and certain other services to the same extent as provided to nonpublic schools. The value of the services and materials provided by the District has not been recorded in these financial statements.

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 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.

Transportation:

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

Income Taxes:

The School is a 501(c)(3) organization exempt from taxation under §501(a) of the Internal Revenue Code. The School believes it is no longer subject to examination by Federal and State taxing authorities for years prior to 2012.

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.

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.

Reclassifications:

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

2. Receivables:

	2015	2014
Grants	\$ 106,822	\$ 175,380
Enrollment fees	58,414	53,552
Other receivables	18,592	100,229
	<u>\$ 183,828</u>	<u>\$ 329,161</u>

3. Property and Equipment:

	2015	2014
Furniture and equipment	\$ 1,066,306	\$ 959,043
Leasehold improvements	6,422,696	6,334,671
	<u>7,489,002</u>	<u>7,293,714</u>
Less accumulated depreciation	2,584,926	2,277,749
	<u>\$ 4,904,076</u>	<u>\$ 5,015,965</u>

4. Postemployment Benefits:

The School provides postemployment health care benefits to eligible employees. The benefits are partially contributory for some participants. The School's policy is to fund these benefits as incurred.

The status of the postemployment health care benefit plan as of and for the years ended June 30, 2015 and 2014 is as follows:

	2015	2014
Accumulated postemployment benefit obligation (APBO)	<u>\$ 4,706,512</u>	\$ 3,883,653
Accrued postemployment health benefits	<u>\$ 4,706,512</u>	\$ 3,883,653
Accumulated adjustment to unrestricted net assets	\$ -	\$ -
Benefit cost	<u>\$ 822,859</u>	\$ 766,526
Benefits paid	<u>\$ -</u>	\$ -

	<u>2015</u>	<u>2014</u>
Weighted-average assumptions used to determine benefit obligation:		
Annual health care premium increases	5.0-8.5%	5.0-9.0%
Discount rate	4.0%	4.0%
Weighted-average assumptions used to determine net periodic benefit cost:		
Discount rate	4.0%	4.0%
Expected future benefit payments:		
2016	\$ -	
2017	-	
2018	-	
2019	-	
2020	9,678	
2021-2025	335,046	
	<u>\$ 344,724</u>	

For 2015, a 1% increase in the trend rate for health care costs would have increased the APBO by approximately \$1,840,232.

5. Retirement Plans:

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

New York State Teachers' Retirement System:

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.

New York State and Local Employees' Retirement System:

ERS provides retirement benefits as well as death and disability benefits. New York State Retirement and Social Security Law governs obligations of employers and employees to contribute and provide benefits to employees. ERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained from the New York State and Local Retirement System at www.osc.state.ny.us/retire.

Funding Policies:

No employee contribution is required for those whose service began prior to July 1976. The Systems require employee contributions of 3% of salary for the first 10 years of service for those employees who joined the Systems 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% (ERS) or 3.5% (TRS) of compensation throughout their active membership in the Systems. 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.

For ERS, the Comptroller annually certifies the rates used, expressed as a percentage of the wages of participants, to compute the contributions required to be made by employers to the pension accumulation fund. The rate ranges from 11.1% to 20.4% and 11.6% to 21.1% for 2015 and 2014, dependent on the participant's tier. Required contributions for ERS were \$9,383 and \$41,463 for the years ended June 30, 2015 and 2014.

Pursuant to Article 11 of Education Law, rates are established annually for TRS by the New York State Teachers' Retirement Board at an actuarially determined rate. 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 TRS were \$582,196 and \$518,338 for the years ended June 30, 2015 and 2014.

6. 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.

Additional Information
Schedule of Expenses

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

	Number of Positions	2015					2014
		Regular Education	Special Education	Other Programs	Management and General	Total	Total
Administrative personnel	6.5	\$ 413,935	\$ 48,943	\$ 18,744	\$ 39,050	\$ 520,672	\$ 485,123
Instructional personnel	55.0	2,381,630	356,003	22,078	-	2,759,711	2,684,726
Non-instructional personnel	9.5	180,797	23,245	48,557	5,682	258,281	242,043
Total salaries	71.0	2,976,362	428,191	89,379	44,732	3,538,664	3,411,892
Salaries		2,976,362	428,191	89,379	44,732	3,538,664	3,411,892
Payroll taxes and employee benefits		1,810,666	260,484	54,525	26,999	2,152,674	1,968,088
Retirement benefits		497,518	71,581	14,789	7,691	591,579	559,801
Professional and staff development		42,310	7,313	2,612	-	52,235	79,484
Legal and accounting fees		-	-	-	39,877	39,877	82,743
Financial management services		48,730	51,377	4,237	425,319	529,663	715,395
Student and staff recruitment		-	-	-	304	304	15,619
Curriculum and classroom expenses		31,755	3,892	3,269	-	38,916	27,715
Supplies and materials		77,020	6,553	9,376	7,863	100,812	79,037
Food services		-	-	609,955	-	609,955	554,706
Student transportation services		-	-	13,348	-	13,348	21,614
Travel and conferences		12,222	897	-	3,198	16,317	25,801
Postage, printing, and copying		8,602	1,075	-	1,075	10,752	12,451
Insurance		-	-	-	51,920	51,920	51,092
Information technology		59,101	5,910	-	8,865	73,876	82,846
Leased equipment		67,797	7,466	4,316	6,732	86,311	92,930
Repairs and maintenance		19,031	7,662	210,085	10,381	247,159	289,477
Occupancy		-	-	-	15,524	15,524	27,147
Telephone and utilities		65,533	13,480	23,849	830	103,692	139,086
Other		65,539	6,691	7,978	5,576	85,784	39,569
		5,782,186	872,572	1,047,718	656,886	8,359,362	8,276,493
Depreciation		227,311	33,789	46,077	-	307,177	381,315
Total		\$ 6,009,497	\$ 906,361	\$ 1,093,795	\$ 656,886	\$ 8,666,539	\$ 8,657,808

WESTMINSTER COMMUNITY 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.S. Department of Education			
Direct Program:			
Fund for the Improvement of Education	84.215	Q215F110233	\$ 13,129
Passed through the New York State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	0021-15-4272	295,256
Improving Teacher Quality State Grants	84.367	0147-15-4272	12,385
Improving Teacher Quality State Grants	84.367	0147-14-4272	4,055
Total U.S. Department of Education			<u>324,825</u>
U.S. Department of Agriculture			
Passed through the New York State Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	135,676
National School Lunch Program	10.555	N/A	322,750
Summer Food Service Program for Children	10.559	N/A	18,295
Total Child Nutrition Cluster			<u>476,721</u>
Passed through New York State Office of General Services:			
Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	10,909
Total U.S. Department of Agriculture			<u>487,630</u>
Total Expenditures of Federal Awards			<u>\$ 812,455</u>

Notes to Schedule of Expenditures of Federal Awards

1. Summary of Significant Accounting Policies:

Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs administered by Westminster Community Charter School (the School), an entity as defined in Note 1 to the School's financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through from other governmental agencies, are included on the 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 School's financial reporting system. The federal expenditures are recorded on an 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 \$10,909 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
Westminster Community Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Westminster Community Charter School (the School), which comprise the balance sheet as of June 30, 2015, and the related 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 28, 2015.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Lunden & McCormick, LLP

October 28, 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
Westminster Community Charter School

Report on Compliance for Each Major Federal Program

We have audited Westminster Community Charter School's (the School) 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 School's major federal programs for the year ended June 30, 2015. The School'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 School'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 School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

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

Report on Internal Control Over Compliance

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

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

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

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


October 28, 2015

Schedule of Findings and Questioned Costs

For the year ended June 30, 2015

Section I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? No

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	\$ 135,676
National School Lunch Program	10.555	322,750
Summer Food Service Program for Children	10.559	18,295
		<u>\$ 476,721</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.

Section III. Federal Award Findings and Questioned Costs

No matters were reported.

Summary Schedule of Prior Audit Findings

June 30, 2015

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

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2015-16 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing RED triangles in the upper right corner in columns B through G contain guidance on that particular item
4	Funding by School District information for all NYS School district is located on the State Aid website at https://stateaid.nysed.gov/charter/ . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accommodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

WESTMINSTER COMMUNITY CHARTER SCHOOL

PROJECTED BUDGET FOR 2015-2016

WESTMINSTER COMMUNITY CHARTER SCHOOL PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,440,435	1,337,815	920,465	-	-	8,698,715	
Total Expenses	5,023,625	873,915	1,113,074	-	1,238,651	8,249,265	
Net Income	1,416,810	463,900	(192,609)	-	(1,238,651)	449,450	
Actual Student Enrollment	487	63				-	
Total Paid Student Enrollment	487	63				550	Total student enrollment 550 out of the 550 students 63 are estimated special educ
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	CY Per Pupil Rate						
District of Location	\$12,505.00	6,089,935	787,815	-	-	6,877,750	
School District 2 (Enter Name)		-	-	-	-	-	
School District 3 (Enter Name)		-	-	-	-	-	
School District 4 (Enter Name)		-	-	-	-	-	
School District 5 (Enter Name)		-	-	-	-	-	
		6,089,935	787,815	-	-	6,877,750	
Special Education Revenue		-	500,000	-	-	500,000	
Grants							
Stimulus		-	-	-	-	-	
Other		-	-	-	-	-	
Other State Revenue		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		6,089,935	1,287,815	-	-	7,377,750	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs			50,000	-	-	50,000	
Title I		275,000	-	-	-	275,000	
Title Funding - Other Title II		25,000	-	-	-	25,000	
School Food Service (Free Lunch)		-	-	489,665	-	489,665	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	-	-	
Other Federal Revenue		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		300,000	50,000	489,665	-	839,665	
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising MTB		-	-	400,350	-	400,350	M&T Bank Contribution \$400,000 Small Grassroots Garden Grant \$350
Erate Reimbursement		-	-	-	-	-	
Interest Income, Earnings on Investments,		-	-	3,250	-	3,250	
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	
Food Service (Income from meals)		-	-	25,000	-	25,000	Revenue from teacher meals student snacks
Text Book		30,000	-	-	-	30,000	
Other Local Revenue		20,500	-	2,200	-	22,700	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		50,500	-	430,800	-	481,300	
TOTAL REVENUE		6,440,435	1,337,815	920,465	-	8,698,715	
EXPENSES							List exact titles and staff FTE's (Full time equivalent)
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions						
Executive Management	1.00	38,000	12,000	10,000	-	40,000	100,000
Instructional Management	1.00	71,495	13,450	5,000	-	-	89,945
Deans, Directors & Coordinators	-	-	-	-	-	-	-
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	1.00	-	-	17,800	-	71,183	88,983
Administrative Staff	2.00	-	-	-	-	77,677	77,677
TOTAL ADMINISTRATIVE STAFF	5	109,495	25,450	32,800	-	188,860	356,605
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	31.00	1,733,552	-	-	-	-	1,733,552
Teachers - SPED	7.00	-	364,562	-	-	-	364,562
Substitute Teachers	5.00	87,444	20,500	-	-	-	107,944
Teaching Assistants	1.00	24,416	-	-	-	-	24,416
Specialty Teachers	10.00	502,576	26,450	-	-	-	529,026

WESTMINSTER COMMUNITY CHARTER SCHOOL

PROJECTED BUDGET FOR 2015-2016

WESTMINSTER COMMUNITY CHARTER SCHOOL PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,440,435	1,337,815	920,465	-	-	8,698,715	
Total Expenses	5,023,625	873,915	1,113,074	-	1,238,651	8,249,265	
Net Income	1,416,810	463,900	(192,609)	-	(1,238,651)	449,450	
Actual Student Enrollment	487	63				-	
Total Paid Student Enrollment	487	63				550	Total student enrollment 550 out of the 550 students 63 are estimated special educ
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Aides	2.00	43,373	-	-	-	43,373	
Therapists & Counselors	-	79,962	15,000	-	-	94,962	2 Guidance Counselors
Other Coaches	4.00	309,137	30,575	-	-	339,712	
TOTAL INSTRUCTIONAL	60	2,780,460	457,087	-	-	3,237,547	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	1.00	48,503	4,215	-	-	52,718	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	1.00	-	3,500	-	10,500	14,000	Generalist Parent Liason
Other	7.00	-	260,000	-	-	260,000	
TOTAL NON-INSTRUCTIONAL	9	48,503	4,215	263,500	10,500	326,718	
SUBTOTAL PERSONNEL SERVICE COSTS	74	2,938,458	486,752	296,300	199,360	3,920,870	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		224,792	37,237	22,667	-	15,251	299,947
Fringe / Employee Benefits		816,280	130,605	87,070	-	54,419	1,088,374
Retirement / Pension		391,300	64,391	9,907	-	29,719	495,317
TOTAL PAYROLL TAXES AND BENEFITS		1,432,372	232,233	119,644	-	99,389	1,883,638
TOTAL PERSONNEL SERVICE COSTS		4,370,830	718,985	415,944	-	298,749	5,804,508
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	20,000	20,000
Legal		-	-	-	-	25,000	25,000
Management Company Fee		-	-	-	-	400,000	400,000
Nurse Services		-	-	-	-	-	-
Food Service / School Lunch		-	-	-	-	-	-
Payroll Services		-	-	-	-	18,000	18,000
Special Ed Services		-	65,000	-	-	-	65,000
Titlement Services (i.e. Title I)		-	-	-	-	-	-
Other Purchased / Professional / Consulting		25,000	10,000	-	-	120,000	155,000
TOTAL CONTRACTED SERVICES		25,000	75,000	-	-	583,000	683,000
SCHOOL OPERATIONS							
Board Expenses		-	-	-	-	-	-
Classroom / Teaching Supplies & Materials		26,700	-	-	-	-	26,700
Special Ed Supplies & Materials		-	3,300	-	-	-	3,300
Textbooks / Workbooks		47,615	5,885	-	-	-	53,500
Supplies & Materials other		17,800	2,200	-	-	-	20,000
Equipment / Furniture		8,740	760	-	-	-	9,500
Telephone		-	-	-	-	4,500	4,500
Technology		160,160	15,840	-	-	-	176,000
Student Testing & Assessment		9,100	900	-	-	-	10,000
Field Trips		17,800	2,200	-	-	-	20,000
Transportation (student)		26,750	3,250	-	-	-	30,000
Student Services - other		25,365	3,135	-	-	-	28,500
Office Expense		1,975	750	-	-	10,425	13,150
Staff Development		50,665	11,835	-	-	3,250	65,750
Staff Recruitment		-	-	-	-	1,000	1,000
Student Recruitment / Marketing		-	-	-	-	1,000	1,000
School Meals / Lunch		-	-	291,460	-	-	291,460
Travel (Staff)		13,125	875	-	-	3,500	17,500
Fundraising		-	-	-	-	-	-
Other		-	-	1,750	-	24,925	26,675

WESTMINSTER COMMUNITY CHARTER SCHOOL

PROJECTED BUDGET FOR 2015-2016

WESTMINSTER COMMUNITY CHARTER SCHOOL PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,440,435	1,337,815	920,465	-	-	8,698,715	
Total Expenses	5,023,625	873,915	1,113,074	-	1,238,651	8,249,265	
Net Income	1,416,810	463,900	(192,609)	-	(1,238,651)	449,450	
Actual Student Enrollment	487	63				-	
Total Paid Student Enrollment	487	63				550	Total student enrollment 550 out of the 550 students 63 are estimated special educ
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
TOTAL SCHOOL OPERATIONS	405,795	50,930	293,210	-	48,600	798,535	
FACILITY OPERATION & MAINTENANCE							
Insurance	-	-	-	-	56,000	56,000	
Janitorial	133,500	16,500	-	-	-	150,000	
Building and Land Rent / Lease	-	-	-	-	25,002	25,002	Admin Office
Repairs & Maintenance	-	-	34,000	-	191,300	225,300	
Equipment / Furniture	-	-	-	-	-	-	
Security	-	-	-	-	9,000	9,000	
Utilities	88,500	12,500	7,000	-	27,000	135,000	
TOTAL FACILITY OPERATION & MAINTENANCE	222,000	29,000	41,000	-	308,302	600,302	
DEPRECIATION & AMORTIZATION	-	-	362,920	-	-	362,920	
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-	
TOTAL EXPENSES	5,023,625	873,915	1,113,074	-	1,238,651	8,249,265	
NET INCOME	1,416,810	463,900	(192,609)	-	(1,238,651)	449,450	
ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
District of Location	487	63	550				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	487	63	550				
REVENUE PER PUPIL	13,225	21,235	1,674				
EXPENSES PER PUPIL	10,315	13,872	2,024				



Audited Financial Statement Checklist

Created: 07/06/2015

Last updated: 10/29/2015

Page 1

Charter School Name:

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

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Yes
CSP Agreed Upon Procedures (if applicable)	No
Management Letter	No
Report on Extracurricular Student Activity Accounts (if applicable)	No
Corrective Action Plans for any Findings	No

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

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

Thank you.



Appendix E: Disclosure of Financial Interest Form

Last updated: 10/14/2015

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: 07/07/2015

Last updated: 07/27/2015

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	Ronald E. Banks	[REDACTED]	Trustee/Member	Yes	HR/Personnel	Elected August 2004, One-year terms, 11 terms served, Current term expires June 2016
2	Terenda Brown	[REDACTED]	Parent Representative	Yes		Elected October 2004, One-year terms, 11 terms served, Current term expires June 2016
3	Dianne Cozzo	[REDACTED]	Trustee/Member	Yes	Education, HR/Personnel	Elected October 2014, One-year terms, 1 term served, Current term expires June 2016
4	Mark J. Czamecki	[REDACTED]	Chair/Board President	Yes	Finance	Elected August 2004, One-year terms, 11 terms served, Current term expires June 2016
5	Rita Eisenbeis	[REDACTED]	Trustee/Member	Yes	Education, HR/Personnel	Elected December 2005, One-year terms, 10 terms served, Current term expires June 2016
6	Yvonne S. Minor-Ragan	[REDACTED]	Trustee/Member	Yes	Education, HR/Personnel	Elected August 2004, One-year terms, 11 terms served, Current term expires June 2016

7	Rosalyn Taylor	██████████	Trustee/Member	Yes	Education, HR/Personnel	Elected October 2014, One-year terms, 1 term served, Current term expires June 2016
8	Robert G. Wilmers	██████████	Trustee/Member	Yes	Finance	Elected August 2004, One-year terms, 11 terms served, Current term expires June 2016
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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

2

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?

15

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

10

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

12

Thank you.

Appendix H: Enrollment and Retention Efforts

Required of ALL charter schools

UPLOAD DOCUMENTATION – No form provided

Describe the efforts the charter school has made in 2014-2015 and plans the school has for future action in 2015-2016 to meet or exceed enrollment and retention targets of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

In 2014-15, Westminster Community Charter School utilized a variety of methods to meet or exceed enrollment and retention targets of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch. These methods will also be used for the 2015-16 school year. Formal recruitment of incoming students including those with disabilities and students with limited English proficiency begins around January of each year. WCCS begins advertising open registration and families, if they choose, meet with staff and review the expectations of the School. Interested families submit applications through April 1st, (or the following school day in the event the 1st is a non-school day), after which students are accepted. If the number of applicants to WCCS exceeds capacity, a random selection process is used to assign spaces. This lottery is held after April 1st annually and students are notified shortly thereafter.

Advertisements include:

- All printed materials, where applicable, (e.g. flyers, notices, brochures, applications, website) and advertisements (e.g. newspaper ads, posters) clearly indicate that enrollment is open without regard to ethnicity, national origin, gender, disability and/or limited English proficiency and are printed in both English and Spanish;
- Advertisements for applications for enrollment to WCCS are in local media;
- Advertisements for applications for enrollment to WCCS are placed in local community centers and businesses;
- School personnel are made available, as needed, to present at local community centers and churches for information and answering questions;
- An Open House is held at Westminster Community Charter School;
- Flyers are distributed to neighborhood homes by means of a direct mail campaign;
- Notices are sent to existing parents;
- Advertising is done about the programs available at Westminster Community Charter School;

We have developed some services and programs to try and retain students at Westminster Community Charter School. The following is a list of services and programs:

- A full time (CTG) Closing the Gap Facilitator who connects students and families with outside agencies.
- 2 full time school counselors: Lower house (K-4) and Upper House (5-8)
- An extensive program for High School application, public, charter, and Private that includes scholarship opportunities.
- Parent access to Administrative Team

- A Positive Behavioral Intervention and Supports (PBIS) Program
- A Wellness program that includes freshly prepared nutritious breakfast and lunch program and access to fitness center.
- Health and Wellness Fairs in collaboration with Independent Health for families.
- IPAD and Wi-Fi Access for students
- College visits in conjunction with University at Buffalo School of Engineering as well as hands on Science activities at the school.
- Student Mentor Program in conjunction with M&T Bank.
- AmeriCorps Program
- Summer School Program focusing on Math/ELA and high interest Clubs
- Supportive Partnerships with M&T Bank, Buffalo Promise Neighborhood and Read to Succeed Buffalo.

The schedule below outlines the New Student Recruitment Efforts/Process for the 2015-2016 School Year:

Planned Date	Task
January	Create BPN mailer and flyer
January	Put recruitment posters on display in WCCS and BPN Children's Academy
February	Send Direct Mailing
February	Drop off Flyer and Enrollment Application to Surrounding Local Businesses
April	Conduct Lottery
April	Send offer letters with deadline of 4/24 to register
April	Create initial wait list after lottery is conducted
April	Any enrollment applications received after the lottery are added to the wait list
April	Follow up with "no responses" to offer- respond by 5/13
June	New Student Registration
June-August	Send records requests/Input students into eSchool



Appendix I: Teacher and Administrator Attrition

Created: 07/07/2015

Last updated: 07/27/2015

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
	49	13	16

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
	4	1	1

Thank you



Appendix J: Uncertified Teachers

Created: 07/22/2015

Last updated: 07/27/2015

"thirty per centum or 5 teachers, whichever is less"

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

Page 1

Charter School Name:

Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf)

How many **UNCERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
Total	0.0

How many **CERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?

46

Thank you.

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

Created Monday, October 05, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/686fa4ea3c9fde7db6>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Yvonne	Minor-Ragan

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Position Held	Member
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Responsibilities	Member, Board of Trustees of Westminster Community Charter School
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Salary	No Salary
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Start Date	August 2004

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

No

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

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	M&T Bank	Business Services	\$409,000	Yvonne Minor-Ragan; President of Buffalo Promise	All Board Member review
2					
3					
4					

Signature of Trustee

A handwritten signature in black ink, appearing to be 'J. P. ...', written in a cursive style.

Thank you.

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

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/fb539f4303bdb06a9c>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Diane	Cozzo

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

No

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

Yes

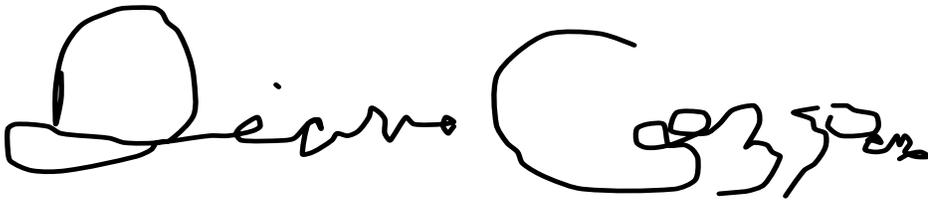
11a. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered Yes to Question 2-4 above, you need not disclose again your employment status, salary, etc.

	Date(s) of Transaction	Nature of Financial Interest/Transactions	Steps Taken to Avoid Conflict of Interest (e.g., did not vote, did not participate in discussion)	Name of Person Holding Interest and Relationship to You
1	8/19/15	Husband works for Buffalo Hearing and Speech which provides services at the school	Did not participate in discussion	Husband
2				
3				
4				
5				

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

No

Signature of Trustee



Thank you.

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

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/782f77ced602e138e4>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Rosalyn	Taylor

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink that reads "Rosalyn Taylor". The signature is written in a cursive style with a horizontal line above the "T" in Taylor.

Thank you.

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

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/d68d4261a9d5380b6>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Mark	Czarnecki

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

-
- Chair/President
-

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

No

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

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Position Held	Chairman
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Responsibilities	Chairman of the Board of Trustees of Westminster
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Salary	No salary
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Start Date	August 2004

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

No

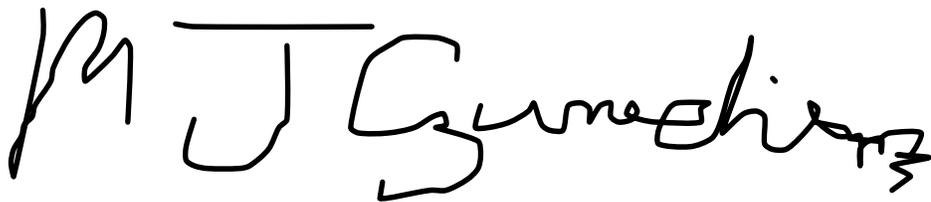
12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest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

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	M&T Bank	Financial Services	\$409,000	Mark J. Czarnecki, President of M&T Bank Corporation	All Board Member Review
2					
3					
4					

Signature of Trustee

A handwritten signature in black ink that reads "M J Sumchian". The letters are connected and written in a cursive style. The "M" and "J" are large and prominent, followed by "Sumchian" in a more fluid script.

Thank you.

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

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/226c5abcd807006e34>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Rita	Eisenbeis

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, reading "Pit Eisenhauer". The signature is written in a cursive style with a large initial "P" and a long horizontal stroke at the end.

Thank you.

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

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/36153afaa3c6bbc0a5>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Terenda	Brown

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

- Parent Representative

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

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Position Held	Teacher Aide
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Responsibilities	Provide support to classroom teachers
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Salary	\$16,323.42
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Start Date	9-1-15

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink that reads "Teronda Brown". The signature is written in a cursive style with a large, prominent initial "T".

Thank you.

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

Created Friday, October 16, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/e0bfb9027d355384d>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Ronald	Banks

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

No

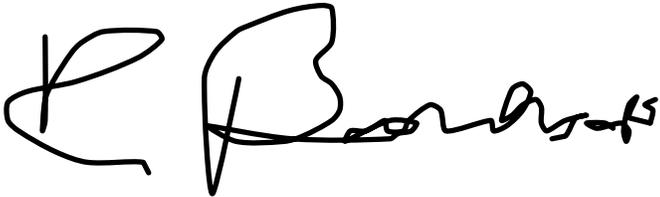
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

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

Thank you.

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

Created Tuesday, October 20, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/9a1201221d0436322>

Page 1

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

1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Robert	Wilmers

2. *Your Home Address:

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

3. *Your Business Address

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

4. *Daytime Phone Number:

[REDACTED]

5. *E-mail Address:

[REDACTED]

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

No, I am not.

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

WESTMINSTER COMMUNITY CS (BUFFALO BOE) 140600860874

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

(check all that apply)

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

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

No

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

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Position Held	Member
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Responsibilities	Member of the Board of Trustees of Westminster Community Charter School
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Salary	No salary
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date. Start Date	August 2004

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

No

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

Yes

12a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write **None**.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	M&T Bank	Business Services	\$409,000	Robert G. Wilmers	All Board Member review
2					
3					

Signature of Trustee

A handwritten signature in black ink that reads "Robert C. Williams". The signature is written in a cursive style with a period after the first name.

Thank you.