



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

Created: 07/21/2015

Last updated: 07/24/2015

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)

KING CENTER CS (SUNY TRUSTEES) 140600860814

2. CHARTER AUTHORIZER

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

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

Buffalo

4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	156 Newburgh Avenue Buffalo, NY 14211	716-891-7912	716-895-2058	██████████

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Ms. Antoinette Rhodes
Title	Principal
Emergency Phone Number (###-###-####)	██████████

5. SCHOOL WEB ADDRESS (URL)

www.kccs.org

6. DATE OF INITIAL CHARTER

2000-07-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2000-08-01 00:00:00

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

367

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

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

Yes/No	Name of CMO/EMO
No	

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11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	156 Newburgh Avenue Buffalo, NY 14211	716-891-7912	BUFFALO CITY SD	k-8	No	Own
Site 2						
Site 3						

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

Name	Work Phone	Alternate Phone	Email Address
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School Leader	Antionette Rhodes	██████████	██████████	██████████
Operational Leader	Barbara Lindaman	██████████	██████████	██████████
Compliance Contact				
Complaint Contact				

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

No

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

Dr. Keith Frome

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: 07/21/2015

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Charter School Name: 140600860814 KING CENTER CS

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=800000052431>

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**ng Center Charter School
CHARTER SCHOOL**

**2014-15 ACCOUNTABILITY
PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute
on:

September 15, 2015

The Road to
College Begins in
Kindergarten

By:
Antoinette Rhodes
Omarlla Roulhac
Christopher Ciechoski

156 Newburgh Ave.
Buffalo, NY 14211
(716) 891-7912

Antoinette Rhodes, Principal; Omarlla Roulhac, Director of Curriculum & Instruction; Christopher Ciechoski, Assistant Director of Curriculum & Instruction prepared this 2014-15 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Catherine Wettlaufer	President
Michelle Martin	Vice President
Brooke Anderson-Tompkins	Secretary
Carl Morgan	Treasurer
W. Scott Saperston	Co-treasurer
Keith W. Frome	Member
Susan Koch	Parent Rep
Abby Stevens	Parent Rep
Timothy Kupinski	Member
Olga Karman	Member
Julie Henry	Member
Steven Biltekoff	Member

Keith W. Frome has served as the Executive Director since 2012.

INTRODUCTION

The King Center Charter School (KCCS) opened on August 14, 2000 with eighty kindergarten to Grade 3 students. In 2001, KCCS added a fourth grade class increasing enrollment to 100, and implemented an early admissions program which allowed the school to provide school readiness activities for those three and four-year old students for whom kindergarten spots had been reserved. This program is no longer in effect in accordance with New York State Charter School Admissions law. All students in all grades are selected by a lottery. In 2010, the school admitted its first fifth grade cohort and a second class of first grade students which increased the student population to 176 students. In 2011, we added our first section of sixth grade and a second section of third grade. The 2011 cohort of 6th graders graduated from the school in June of 2012 because KCCS did not have a 7th grade. The school subsequently applied for and was granted an extension to its charter to add grades 7 and 8. The school added its first class of 7th graders in 2013. In the school year 2013-2014, KCCS operated with two sections of students K-4 and one section each of 5th, 6th, and 7th grades. In the 2014-15 school year, KCCS operated with its' first section of 8th grade and graduated the first ever class from KCCS. At full run rate, KCCS will serve 435 students, K-8, with two sections each K-6 and 8 sections of 12 students each in grades 7-8.

The key design elements for the 2014-2015 school year included:

1. Strong parental involvement through participation in three teacher conferences per year, homework support, volunteer opportunities and a working Parent-Teacher Organization;
2. Implementation of New York State Common Core Standards for all grades;
3. 8 days of in-service professional development and preparation for the faculty and staff before the advent of the school year followed up by weekly professional development sessions;
4. Use of on-going formative assessment data to inform dynamic learning objective guides;
5. Continuation of a K-8 KCCS writing program in which each student employed the writing process to compose 4 extended non-fiction pieces and one short story;
6. Longer school day for grades K-6 than a typical Buffalo public school and an extended day for the 7th & 8th graders to cover sports, homework help, and enrichment activities;
7. A summer reading and math program for struggling students;
8. Departmentalized academic instruction beginning in 4th grade;
9. Two certified teachers in each classroom;
10. Research-driven KCCS middle school advisory program founded on non-cognitive principles that strengthen tenacity in children and that emphasizes the acquisition of college knowledge;
11. Social, emotional and health support systems for families and students implemented by a full-time nurse, social worker and a Director of MS Guidance;
12. Community partnerships with mental health clinics, private schools, and athletic organizations;

13. Continued Commitment to technology, making it possible for all teachers to integrate digital tools into their daily teaching;
14. Integration of individualized augmented learning through Compass Learning Odyssey for all students K-8;
15. Purchased school laptops for all students in grades 3-8.
16. Daily morning meetings with the entire student body to emphasize shared community values and to instill background knowledge and reinforce academic vocabulary and critical thinking;
17. ESL services & ExEd Services
18. Created, Published and distributed the “KCCS Guide to Using Academic Language with your Children” for all students at KCCS;
19. Implemented online Saturday school for all students in grades 3-8 on the KCCS Campus.

The King Center Charter School is located on the east side of Buffalo, which is one of the most impoverished urban communities in the United States. Almost all of its students are economically disadvantaged. While the school continues to attract African-American students from its east side neighborhood, it is beginning to enroll more and more immigrant families. In order to serve this population, KCCS added its first ESL teacher two years ago. In 2013-2014, in response to growing demand, the school’s strategic plan, and more complex programmatic needs, the KCCS Board of Trustees decided to purchase Buffalo Public School 71, which was 2 miles from the school’s original site. The new school building afforded the school a gym and an auditorium as well as more than 20,000 more square feet of instructional space so that all of the grades and staff could be housed under one roof. In addition, by owning its facility rather than renting, the Board could allocate more dollars to direct student services. The KCCS Board completed the purchase of School 71 at the end of the 2013-2014 school year and spent the summer of 2014 renovating the building.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	Total
2011-12	47	46	47	24	24	25	23	-	-	238
2012-13	44	47	50	46	25	23	25	-	-	260
2013-14	57	52	49	45	43	24	21	22	-	313
2014-15	56	54	51	57	40	43	21	23	22	367

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient readers and writers of the English Language

Background

The King Center Charter School Education Plan drives the instructional program and is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The KCCS educational plan is intentionally ordered in this manner to maximize the use of student performance to guide practice. All instructional work is aligned with the educational plan as documented in the school's LOGS (Learning Objective Guides). Every two weeks, each lead teacher meets with the School Principal, the Director of Instruction and Curriculum, and the School Social Worker to collaboratively analyze leading indicator ELA data from a variety of assessments that are aligned with the New York State Common Core standards. These assessments are used to prioritize academic intervention services as well as to help adjust lesson plans and the Learning Objective Guides. In addition, the school's Leadership Team analyzes formative assessment data at regular intervals throughout the year to determine strategic responses that can include regrouping of students, the provision of additional assistance in the classroom, the procurement of additional materials, and the delivery of training for the teachers. When students emerge as falling off track, support action plans are created and implemented consisting of measures such as extra tutoring, counseling, intervention, parent conferences, home visits, etc.

In the 2011-2012 school year, KCCS teachers were introduced to the Common Core standards and were directed to teach them twice a week in preparation for their full implementation in 2012-2013. After analyzing the results from the 2013 state assessments, the KCCS leadership team determined that the assessment materials in the Scott Foresman Common Core textbook series that the school had purchased in anticipation of the state's adoption of the Common Core standards were misaligned with the actual New York State assessments. The Scott Foresman assessments lacked critical thinking rigor and its benchmark tests did not reflect the format or the length of the New York State assessments. We notified Pearson representatives of the inadequacy of their assessments and they sent curriculum specialists to our school to meet with us and give us additional resources. The school decided that it had to reorganize the Pearson materials by adding new reading and literature pieces, reformatting the vocabulary questions and adding short/extended responses so that they were more reflective of the New York State assessments.

At the same time, KCCS tested every student in the school using the F&P system to determine each student's reading level as a fall baseline and then provided regular small-group reading intervention to students who were below reading level according to

the new Common Core standards. Our theory of change was that since a student can't critically engage with a text he or she can't read, we needed to quickly attend to our student's reading skills to catch them up to the new expectations. In addition, we devoted professional development time during the year to teaching teachers how to teach critical thinking in both verbal and written environments.

Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State English language arts examination for grades 3-8.

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

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

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

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	52			2	54
4	41			1	42
5	42			1	43
6	20				20
7	23				23
8	22				22
All	200			4	204

Results

¹ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

98% of enrolled KCCS students took the 2014-15 State English Language Arts Exam. The 2% that were not tested refused to take the test given the publicity of the opt-out movement that was occurring statewide.

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	8%	52	8%	51
4	17%	41	18%	40
5	36%	42	38%	40
6	0%	20	0%	20
7	22%	23	22%	23
8	18%	22	18%	22
All	18%	200	18%	196

Results

In 2014-2015, 18% of all KCCS students performed at or above the level 3 cut score on the New York State ELA assessments and 18% of KCCS students in at least their second year performed at or above the level 3 cut score on the New York State ELA assessments.

Evaluation

KCCS did not meet its goal of 75% of its students achieving either a level 3 or 4 on the New York State assessments. The school maintained an overall proficiency rate of 18% from the previous year.

We saw the best results in 5th grade with 38% of students in at least their second year achieving a level 3 or better and of that 38%, 14% were at a level 4. We attribute the increase from 0% in 2014 to 38% in 2015 to a change in pedagogy and the implementation of the Instructional protocols from Expeditionary Learning by our veteran 5th grade teacher. These practices will be incorporated into all grades for the 2015-16 school year in an effort to boost student achievement and increase student capacity to read, think, talk and write about complex text. Our 6th grade cohort performed below expectation given that their overall achievement results and growth in the NWEA MAP Testing, F&P results, and formative benchmark assessments were among the strongest in the school.

While exit polling students we found the continuing theme of students struggling with distractors, drawing inferences, archaic vocabulary and complex language. The tests

contained stories which did not have a real world connection with our students and were often out dated and misaligned with much of the modern literature which we infuse within our curriculum. The students continued to struggle with applying background knowledge to gain basic understanding of what the text was explicitly explaining.

The percentage of 2-year or more students at KCCS who scored at a Level 2 or above, who were, therefore, at least partially proficient, was 56% coming close to matching the New York statewide average of 68%, even though we serve so many economically disadvantaged students, and far outpacing the results of our neighboring schools (see chart below). . We need to convert these Level 2s to 3s and make significant progress in achieving our accountability plan.

	Percent at or Above Level 2	
	% Free Lunch	Total
KCCS - All students	96%	56%
KCCS - 2nd Year Students	96%	57%
Harriet Tubman Academy	93%	19%
Build Academy	90%	14%
Dr. MLK Jr. Multicultural Center	90%	16%
Harvey Austin School 97	88%	21%
PS 59 Charles Drew Sci. Magnet	88%	21%
Buffalo Public	76%	37%

Additional Evidence

In the Common Core testing era, KCCS has shown an increase in the percentage of all students achieving at least a level 3 on the New York State ELA assessments and a slight increase in the percentage of students who have been with the school for at least 2 years. We expect to see continued growth in our overall proficiency with the adoption of practices from Expeditionary Learning protocols that proved to be an effective practice with our 5th grade cohort during the 2014-15 school year. In addition to the protocols we have also added an additional Reading Specialist to directly address the cohorts who achieved less than expected results.

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested

3	17.1%	35	27%	34	8%	51
4	4%	24	15%	41	18%	40
5	20%	20	9%	23	38%	40
6	21.7%	23	0%	21	0%	20
7	-	-	24%	21	22%	23
8	-	-	-	-	18%	22
All	15.7%	102	16%	140	18%	196

Goal 1: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index ("PLI") value that equals or exceeds the 2014-15 English language arts AMO of 97. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.²

Results

KCCS did not meet the AMO set by New York State on the 2014-15 English Language Arts Exams.

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

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
200	44%	39%	14%	4%

$$\begin{array}{rcccccc}
 \text{PI} & = & 39 & + & 14 & + & 4 & = & 57 \\
 & & & & 14 & + & 4 & = & \underline{18} \\
 & & & & & & \text{PLI} & = & 75
 \end{array}$$

Evaluation

² In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

KCCS did not meet the PLI for ELA despite strong results in 5th grade and 7th grade comparatively. These results reinforce our overall interpretation that the school is actually close to achieving its accountability plan in ELA and that we need to continue to implement the programs we have in place with some strategically targeted adjustments at those grade levels that showed lower than expected performance this year.

Goal 1: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

Results

KCCS students in at least their 2nd year outperformed the Buffalo district by 6 percentage points.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	8%	51	12%	2,165
4	18%	40	14%	2,141
5	38%	40	11%	2,151
6	0%	20	11%	2,152
7	22%	23	10%	2,082

³ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
8	18%	22	14%	2,053
All	18%	196	12%	12,744

Evaluation

In 2015, KCCS outperformed all schools in Buffalo by 6 percentage points, a difference of 40% in ELA, for students who have been with the school for 2 or more years. The gap was widest in 5th and 7th grades. The 5th grade KCCS cohort proficiency rate was three times that of the district student in the same grade. We contribute this to the inclusion of expeditionary learning practices and a focus on student writing. The 7th grade was taught in a 12-student seminar format, which we believe contributed to their greater success when compared to the entire district.

KCCS also outpaced the Buffalo School District in the percentage of students performing at or above partial proficiency. The KCCS Level 2-4 rate was 65 % compared to the Buffalo Public School Level 2-4 rate of 37%.

Additional Evidence

KCCS continues to outscore the entire Buffalo Public School District in ELA, the District had a 76% Free Meal rate; KCCS's Free Meal rate was 94%. When compared to east side Buffalo Public Schools that enroll a similar demographic as KCCS, KCCS has demonstrated significantly more success in ELA over the last three years, see charts below.

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	17.1%	12%	27%	13%	8%	12%
4	4%	10.7%	15%	15%	18%	14%
5	20%	9.8%	9%	9%	38%	11%
6	21.7%	12.3%	0%	10%	0%	11%
7	-	-	24%	11%	22%	10%
8	-	-	-	-	18%	14%
All	16%	11%	16%	12%	18%	12%

2014-15 English Language Arts Performance of Charter School and Comparison Schools by Grade Level

Grad	Percent of Charter School Students Enrolled in At Least Their Second Year and
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e	All Students in Comparison Schools Scoring Proficient on the State Exam by Grade							
	KCCS Charter School		Harriet Tubman Academy		Build Academy		DR. MLK Multicultural Institute	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	8%	51	11%	28	3%	39	0%	38
4	18%	40	2%	43	0%	49	7%	30
5	38%	40	0%	46	0%	49	3%	39
6	0%	20	3%	37	5%	40	4%	56
7	22%	23	0%	50	0%	38	0%	35
8	18%	22	0%	49	5%	39	5%	40
All	18%	196	2%	253	2%	254	3%	238

English Language Arts Performance of School and Comparison Schools by School Year

School Year	Grade s	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on State Exam by Year							
		Charter School		Harriet Tubman Academy		Build Academy		DR. MLK Multicultural Institute	
		Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
2012-13	3-6	15.7	102	2.75	182	2.03	198	4.45	281
2013-14	3-7	16%	140	1%	210	2%	239	2%	328
2014-15	3-8	18%	196	2%	253	2%	254	3%	238

Goal 1: Comparative Measure

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

Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools

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

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

Results

The KCCS Overall Comparative Performance was slightly higher than expected for 2013-14 English Language Arts.

2013-14 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	100.00	42	31	16.4	14.6	1.16
4	86.0	43	16	21.7	-5.7	-0.41
5	95.8	23	9	15.1	-6.1	-0.54
6	95.2	21	0	12.6	-12.6	-1.21
7	95.5	21	24	12.7	11.3	1.05
8	-	-	-	-	-	-
All	94.1	150	18.0	16.7	1.3	0.10

School's Overall Comparative Performance:
<i>Slightly higher than expected</i>

Evaluation

KCCS demonstrated a slightly higher than expected aggregate Effect Size, showing stronger results in 3rd and 7th grade. The data illustrates the school's shift to the more rigorous Common Core assessments and standards, demonstrating a somewhat uneven adjustment across grades. Though local conditions, such as poor transportation options that limit some families' ability to participate in extra academic offerings, may play a role in dampening the KCCS effect size, the faculty and administration of the school aim to employ research-based best practices that ought to increase achievement for our students regardless of local context.

Additional Evidence

Since the advent of the Common Core Standards in ELA, KCCS has been showing steady progress to meet the predicted aggregate effect size as determined by the Charter School Institute. KCCS slightly exceeded the aggregate effect size for the 2013-14 school year.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch/Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12	3-6	89.2	96	33.3	35.4	-0.12
2012-13	3-6	90.8	116	14.6	16.6	-0.08
2013-14	3-7	94.1	150	18.0	16.7	.10

Goal 1: Growth Measure⁴

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.

Method

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

⁴ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Given the timing of the state’s release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.⁵

Results

The ELA mean growth data for 2013-2014 demonstrates that our students grew at a slightly greater rate than the state median. Grades 5 and 6 demonstrated the strongest growth rates for the school.

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

Grade	Mean Growth Percentile	
	School	Statewide Median
4	45.0	50.0
5	55.5	50.0
6	59.5	50.0
7	48.0	50.0
8	-	50.0
All	51	50.0

Evaluation

The growth data demonstrates that KCCS met its growth measure. The data reflects the school’s internal formative assessment results that show our students are learning and achieving but not at a rate fast enough to catch up quickly to the absolute levels of the new Common Core assessment expectations.

Additional Evidence

For the second year in a row, KCCS has achieved a mean growth percentile score greater than the statewide median.

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

Grade	Mean Growth Percentile			
	2011-12 ⁶	2012-13	2013-14	Statewide Median
4		-	46.0	50.0
5		60	56.0	50.0
6		49	58	50.0
7		58.5	52	50.0
8		-	-	50.0
All	46	55.8	51.5	50.0

⁵ Schools can acquire these data from the NYSED’s Business Portal: portal.nysed.gov.

⁶ Grade level results not available.

Goal 1: Optional Measure

Each year, 75% of students will met or exceed the grade level RIT score as determined by the NWEA MAP Assessments for Reading.

Method: NWEA MAP

Result: 38%

Evaluation: Students have shown growth in exceeding their grade level RIT as compared to last year's aggregate result of 26% proficient. This growth may be partially contributed to the inclusion of a computer adaptive program that targeted skill weakness identified by NWEA MAP Assessments for reading. Students continue to adapt to the online test-taking environment and are working on becoming more effective test takers for technology based assessments.

Goal 1: Optional Measure

Each year, 75% of students will achieve proficiency on Benchmark Examinations.

Method: Teacher Redacted Pearson Benchmarks

Results: 46%

Evaluation: KCCS redacted the Scott Foresman Benchmarks to be longer and added more difficult questions to align with the rigor of the New York State Common Core Assessments. The tests were modified this year to include materials from EngageNY for tighter alignment to the NYS Testing expectations.

Goal 1: Optional Measure

Each year, 75% of students will be scoring at level 3 or above on the Scott Foresman Writing rubric.

Method: Evaluation of Extended Writing Using Pearson Writing Rubric

Results: 74% at or above a Level 3 on the Scott Foresman Writing rubric

Evaluation: Students were evaluated on 5 extended writing pieces and demonstrated the ability to write over extended periods of time and be active participants in the writing process. KCCS continues to refine the writing program to meet our goal of 75% of students at or above a level 3 using the Scott Foresman Writing rubric.

Goal 1: Optional Measure

Each year, 100% of students will complete 5 bound writing pieces.

Method: Pieces were required, evaluated, collected, and bound (Narrative, Argumentative, Informational, Personal Essay, Short Story)

Results: 100% complete

Evaluation: All students experienced and learned the process of writing extended pieces throughout the year.

Goal 1: Optional Measure

Each year, 75% of students will be reading at or above grade level as defined through Fountas and Pinnell testing

Method: F&P Baseline and follow-up assessments were given throughout the year by a team of specially trained reading instructors

Results: 49%

Evaluation: Students showed growth throughout the year but were not growing rapidly enough to reach the elevated Common Core F&P Expectations. The school did however show a growth of 10 percentage points for students reading at our above grade level when compared to the previous school year.

Goal 1: Optional Measure

Each year, 75% of students will increase from their Fountas and Pinnell Fall baseline. (*Grades 1-7 only)

Method: Year-end F&P results over Fall baseline

Results: 95%

Evaluation: This aligns with other measures indicating overall academic growth in the student body after interventions are put in place but not rapid enough growth to hit absolute Common Core grade level expectations.

Goal 1: Optional Measure

Each year, 75% % of students in Kindergarten will increase from their Fountas and Pinnell Winter Baseline

Method: Kindergarten Year-end F&P assessment results over Winter baseline

Results: 95%

Evaluation: Kindergarten students demonstrated tremendous growth in their reading skills. In the 2013-14 school year, we ended with 18% on-level compared to 56% at the 2014-15 school year.

Summary of the English Language Arts Goal

KCCS fell short of achieving its Absolute Goals while achieving its comparative and growth measures goals.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York	Did Not Achieve

	State English language arts exam for grades 3-8.	
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2013-14 school district results.)	Achieved
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved
Absolute	Each year, 75% of students will met or exceed the grade level RIT score as determined by the NWEA MAP Assessments for Reading.	Did Not Achieve
Absolute	Each year, 75% of students will achieve proficiency on Benchmark Examinations.	Did Not Achieve
Absolute	Each year, 75% of students will be scoring at level 3 or above on the Scott Foresman Writing rubric	Did Not Achieve
Absolute	Each year, 100% of students will complete 5 bound writing pieces.	Achieved
Absolute	Each year, 75% of students will be reading at or above grade level as defined through Fountas and Pinnell testing.	Did Not Achieve
Growth	Each year, 75% of students will increase from their Fountas and Pinnell Fall baseline. (*grades 1-7 only)	Achieved
Growth	Each year, 75% % of students in Kindergarten will increase from their Fountas and Pinnell Winter Baseline	Achieved

Action Plan

The data suggests that there are areas where students are making significant progress under the current practices in our instructional program and areas that are in need of improvement. Students have shown demonstrable progress in NWEA MAP Assessments and F&P Assessments. Our levels 2-4 remain comparatively strong for our demographics.

In response to the aggregate outcome data from the Spring of 2015, KCCS plans to implement an action plan that is centered around pedagogy that increases independence and automaticity along with a continued emphasis on building background knowledge and the acquisition and application of academic vocabulary words. This shift in pedagogy comes from our evaluation that students do not perform as well on state exams as they do in the classroom because they need to learn to solve problems independently as well as have the background knowledge and vocabulary to navigate through complex texts. KCCS will implement the following provisions into its program to raise student achievement in 2016:

*KCCS Academic Vocabulary Books: Vocabulary Word of the Day

*Odyssey Computer Program: Assigned time in daily class schedule,

*Refine KCCS Writing Program

Additional Reading Interventionist (1)

Increase Intervention for 7-8 cohort

Specialized Professional Development

Inclusion of NYS ELA Modules, Expeditionary Learning Instructional Protocols

*Daily exit slips based on learning targets derived from common core standards

*Saturday School (begin in November)

* continue and build from last school year

1. KCCS Academic Vocabulary Books: Last school year, we developed an academic vocabulary book, which was published and sent home to all students K-8. This year we plan to continue using the vocabulary books by incorporating a vocabulary “word of the day” in each classroom. The vocabulary words were developed to target challenging words that were most often used in the curriculum for building academic language, reading, writing and speaking skills.
2. Odyssey Computer Program: With the implementation of Odyssey Computer Program through Compass Learning, we noticed an increase in our MAP school wide assessment scores in the 2014-15 school year. This school year, each classroom (grades K-8) will have assigned Odyssey computer slots built into their schedule. Odyssey will individually target weak skills as well as enrich, based on students’ Fall/Winter/Spring MAP testing results. Compass Learning will also be providing additional training to staff throughout the 2015-16 school year
3. Refine KCCS Writing Program: The KCCS writing program will be refined to include specific time frames for instruction as it relates to the components of the common core writing standards for each grade level. Mini-lessons will include, writing rubrics, anchor papers, free writes, grammar, drafting, editing, revising and publishing, all noted in a week-by-week pacing schedule. All students will complete 5 long writing pieces throughout the duration of the school year. We will also include on-going professional development that will include master teachers sharing their craft with the staff. We have appointed our fifth grade teacher to provide extra support and guidance to all K-8 writing teachers. She will conduct classroom observations, lead professional development and offer strategies to support instructional goals for writing.
4. Additional Reading Interventionists: This school year, we have cut several administrative positions in order to afford more direct interventionists to better serve our students. We have hired 1 additional full time reading interventionist. Our goal is to use our reading interventionists in our most critical areas to support during the core instruction and also provide Tier II and Tier III interventions to our struggling students.
5. Increase Intervention in 7-8 Cohort: Based on the trends of the last 2 years, we have decided to increase the academic intervention services for our middle school co-hort. Each section will include a 43-minute block of intervention in the schedule each day. The intervention will consist of small group targeted instruction that will focus on weak skills revealed through data. Additional ELA interventionists will join the lead teacher to conduct small group sessions specific to student need. Student intervention data will be tracked and each child will be progress monitored bi-weekly at minimum. (Specific programming materials TBD).
6. Specialized Professional Development: This year, we are aiming to include specialized training for staff members based on teacher need and specific content area. We plan to seek out training from Erie 1 BOCES, Educational Vistas Inc., as well as remote conferences that we will participate in by cohort/department/content area. Our focus will be raising student achievement with a focus on math, writing and ELA specifically. We plan to attend and train teachers on how to incorporate instructional strategies that increase independent student mastery of common core standards and skills. Our goal is to continue to find ways to move from teacher-guided practices to producing more independent student-driven instruction and performance.

7. Inclusion of NYS Modules/Instructional Protocols/Daily Exit Slips: As a supplement to the core instructional program, we will incorporate instructional strategies and lesson components from the NYS Modules. At a minimum, there will be at least two components from the modules each week in ELA and writing. We will transition to the language of “I CAN” statements based on daily learning targets. Mastery of learning targets will be tracked by using daily exit slips at the end of each lesson matching the “I CAN” statement of the day. The learning targets will replace the general listing of target skills for each week. Student progress toward learning targets will also be tracked in eDoctrina online systems.
8. Saturday School: We will continue to host Saturday school this school year from 9-11 a.m. using the Odyssey Computer Program. Saturday school will be open for all students in grades K-8 beginning in November.

MATHEMATICS

Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving

Background

The King Center Charter School Education Plan drives the instructional program and is organized to address the role of administration, instructional staff, parents and students

in four major areas that included assessment driven decision-making, curriculum development, professional support and instructional procedures.

The KCCS educational plan is intentionally ordered in this manner to emphasize the importance of using student performance to guide practice. All instructional work is aligned with the educational plan. At strategic intervals throughout the year, King Center staff collected and collaboratively analyzed leading indicator math data from a variety of assessments that had been aligned with the New York State Common Core standards. These assessments were used to prioritize academic intervention services as well as to help adjust lesson plans and learning objective guides. In addition, each teacher in grades 3-8 met on a bi-weekly basis with the school's leadership team and social worker to track progress in math and ELA and cross-reference with patterns in attendance and behavior. When students emerged as falling off track, support action plans were created and implemented consisting of measures such as extra tutoring, counseling, parent conferences, home visits, etc.

In the 2011-2012 school year, KCCS teachers were introduced to the Common Core standards and were directed to teach them twice a week in preparation for their full implementation in 2012-2013. In the 8 days of professional development leading up to the beginning of the 2013-2014 school year, the KCCS faculty received professional development and planning time for the full implementation of the standards. In addition, knowing that the Mathematics standards emphasized critical thinking and analysis of mathematical concepts and procedures, the faculty was given extra support and instruction on how to teach the deeper meaning behind mathematical concepts and how to use problem-solving skills to analyze and dissect complex mathematical concepts, procedures and theories. During the 2014-15 school year, KCCS departmentalized math for grades 4 through 8. KCCS hired a veteran mathematics teacher to lead the 6th grade cohort in order to provide the previous 5th/6th grade teacher the ability to focus solely on the 5th grade curriculum and mastering the skills needed to reach proficiency. KCCS also deployed an adaptive, student-data centered computer program to help reach student deficiencies in an individualized manner. This solution was provided to all students in grades K-8. KCCS also added two math specialists to help support during core instruction as well as providing academic intervention services for struggling students.

Goal 2: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades 3-8.

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 8th grade in April 2015. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

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

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

Grade	Total Tested	Not Tested ⁷			Total Enrolled
		IEP	ELL	Absent	
3	50				54
4	40				42
5	43				43
6	20				20
7	23				23
8	21				22
All	197				204

Results

In 2015, 17% of all the students at KCCS and 18% of the students enrolled in at least their 2nd year were proficient in math based on the New York State Common Core Assessments. Grades 3 and 4 represented the strongest results with 27% and 23% respectively. Overall, 52% of the KCCS students were at least partially proficient, scoring between a level 2 and 4.

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

⁷ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Grade S	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	26%	50	27%	49
4	23%	40	23%	39
5	14%	43	15%	41
6	20%	20	20%	20
7	0%	23	0%	23
8	10%	21	10%	21
All	17%	197	18%	193

Evaluation

KCCS saw greater success in grades 3 and 4 as compared to the other grades. After evaluating the results we noticed a trend in students having deficiency in solving multi-step word problems. Within this deficiency we also observed a trend in which students struggled with basic math facts, fractions and the ability to understand and apply properties of the base ten system when posed as a word problem. Students also continued to struggle expressing and demonstrating work that would warrant full credit on the constructed response questions.

Additional Evidence

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the school's instructional program.

KCCS math performance increased by 4% from last year with the highest results coming in 3rd and 4th grade. This increase in proficiency for 4th grade students may be a result of the departmentalization of the 4th grade math program. The percentage for students in at least their second year scoring a Level 2 or greater fell slightly from 56% in 2015 to 52% in 2014. Despite a slight decrease in overall Levels 2-4, KCCS once again outperformed neighboring school with similar demographics and the district when comparing overall percentage of students at levels 2-4.

Mathematics Performance by Grade Level and School Year

Grad	Percent of Students Enrolled in At Least Their Second Year
------	--

e	Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	22%	36	29%	34	27%	49
4	16%	24	12%	41	23%	39
5	10%	20	0%	23	15%	41
6	13%	23	10%	21	20%	20
7	-	-	10%	21	0%	23
8	-	-	-	-	10%	21
All	16.5%	103	14%	140	18%	193

Mathematics Performance for Levels 2-4 for Schools with Similar Demographics

	Percent at or Above Level 2	
	% Free Lunch	Total
KCCS - All students	96%	52%
KCCS - 2nd Year Students	96%	52%
Harriet Tubman Academy	93%	18%
Build Academy	90%	17%
Dr. MLK Jr. Multicultural Center	90%	24%
Harvey Austin School 97	88%	30%
PS 59 Charles Drew Sci. Magnet	88%	23%
Buffalo Public	76%	40%

Goal 2: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2014-15 mathematics AMO of 94. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.⁸

Results

KCCS did not achieve a Performance level index greater than the state AMO.

Mathematics 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
197	48	35	14	4

$$\begin{array}{rcccccccc}
 \text{PI} & = & 35 & + & 14 & + & 4 & = & 53 \\
 & & & & 14 & + & 4 & = & \underline{18} \\
 & & & & & & \text{PLI} & = & 71
 \end{array}$$

Evaluation

KCCS did not achieve a Performance Level Index greater than the State AMO despite strong results from our 3rd, 4th and 6th grade cohorts. The 7th grade cohort showed the worst performance with respect to students obtaining at least a Level 2 or higher. This cohort and their teacher will work closely with our math specialists to determine what deficits will need to be addressed given the data from the 2014-15 NYS Mathematics Exam.

⁸ In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Goal 2: Comparative Measure

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

Method

A school compares the performance of tested students enrolled in at least their second year to that of all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁹

Results

For students in at least their second year at KCCS, KCCS outperformed the district average by 3 percentage points.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	27%	49	18%	2,185
4	23%	39	18%	2,132
5	15%	41	18%	2,121
6	20%	20	15%	2,052
7	0%	23	12%	1,922
8	10%	21	9%	1,863
All	18%	193	15%	12,275

Evaluation

KCCS exceeded the aggregate district performance by 3% points. KCCS saw the greatest differences in proficiency rate in grade 3, 4 and 6 when compared to the district aggregate. KCCS exceeded the district aggregate in these grades between 5 and 9 percentage points.

⁹ Schools can acquire these data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

Additional Evidence

KCCS has demonstrated a history of outscoring the District of Buffalo on NYS math assessments. In 2015, it exceeded the local district by 3 percentage points. When comparing the percentage of student reaching proficiency and the percentage of students at a Level 2 or greater, KCCS continues to outperform the district as well as schools with similar demographics within Buffalo (see charts below).

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	22%	13.5%	29%	16%	27%	18%
4	16%	10.2%	12%	16%	23%	18%
5	10%	9.3%	0%	13%	15%	18%
6	13%	10.7%	10%	15%	20%	15%
7	-	-	10%	10%	0%	12%
8	-	-	-	-	10%	9%
All	16.5%	11%	14%	14%	18%	15%

2013-14 Mathematics Performance of Charter School and Comparison Schools by Grade Level

Grade	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on the State Exam by Grade							
	Charter School		Harriet Tubman Academy		Build Academy		DR. MLK Multicultural Institute	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	27%	49	7%	31	3%	39	3%	38
4	23%	39	5%	41	0%	48	4%	28
5	15%	41	11%	46	0%	47	5%	38
6	20%	20	14%	36	5%	41	0%	58
7	0%	23	0%	48	0%	32	0%	32
8	10%	21	4%	49	3%	34	0%	28
ALL	18%	193	6%	251	2%	241	2%	222

Mathematics Performance for Levels 2-4 for Schools with Similar Demographics

	Percent at or Above Level 2	
	% Free Lunch	Total
KCCS - All students	96%	52%
KCCS - 2nd Year Students	96%	52%
Harriet Tubman Academy	93%	18%
Build Academy	90%	17%
Dr. MLK Jr. Multicultural Center	90%	24%
Harvey Austin School 97	88%	30%
PS 59 Charles Drew Sci. Magnet	88%	23%
Buffalo Public	76%	40%

Goal 2: Comparative Measure

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

Method

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

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

Results

The KCCS effect size was lower than expected for the 2013-14 school year.

2013-14 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3	100	42	33	24.4	8.6	0.52
4	86.0	43	12	29.3	-17.3	-0.88
5	95.8	23	0	23.0	-23.0	-1.32
6	95.2	21	10	19.1	-9.1	-0.53
7	95.5	21	10	14.0	-4.0	-0.27
8	-	-	-	-	-	-
All	94.1	150	15.5	23.4	-7.9	-0.42

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

Evaluation

KCCS did not meet the aggregate effect size measure for all students. Grade 3 showed a positive effect size of .52 but all other grades results were lower than expected.

Additional Evidence

The KCCS aggregate effect size has fallen since the advent of more rigorous standards and longer tests. KCCS continues to work on increasing the percentage of students reaching proficiency in mathematics on a consistent basis.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch/Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
2011-12	3-6	89.2	95	40	45	-0.39
2012-13	3-6	90.7	117	16.2	20.0	-0.24
2013-14	3-7	94.1	150	15.5	23.4	-0.42

Goal 2: Growth Measure¹⁰

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.

Method

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

Given the timing of the state's release of Growth Model data, the 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.¹¹

Results

The KCCS mean growth score is below the state median average, with 6th grade scoring well above the statewide median.

2013-14 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Median
4	31	50.0
5	27	50.0
6	62	50.0
7	44	50.0
8	-	50.0
All	39	50.0

Evaluation

KCCS did not exceed the aggregate statewide median for Mean Growth. Our analysis of these results showed that our students continued to struggle with multi-step words problems and the appropriate application of mathematical practices as they relate to the selection of appropriate methods for solving problems mathematically.

¹⁰ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

¹¹ Schools can acquire these data from the NYSED's business portal: portal.nysed.gov.

Additional Evidence

KCCS saw a regression to an aggregate mean growth percentile equal to our 2011-12 results. Given these results and the accompanying data we focused our instruction on building students abilities and capacity to apply mathematical reasoning and tools appropriately to better solve multi-step word problems.

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2011-12 ¹²	2012-13	2013-14	Statewide Median
4		-	31	50.0
5		51	27	50.0
6		59	62	50.0
7		67.5	44	50.0
8		-	-	50.0
All	39	59.2	39	50.0

Goal 2: Optional Measure

Each year, 75% of students will met or exceed the grade level RIT score as determined by the NWEA MAP Assessments for Mathematics

Method: NWEA Map Assessments

Results: 28%

Evaluation: Students have shown growth in meeting/exceeding their grade level RIT as compared to last year's aggregate result of 18% proficiency. While we did not meet our overall goal of 75% of students at or above their grade level RIT score we did see 58% of student meet their projected growth target for grades 3-8. This reinforces our observation that our students are growing but not at a rate fast enough to overcome deficits and reach grade level.

This growth may be partially contributed to the inclusion of a computer adaptive program that targeted skill weakness identified by NWEA MAP Assessments for reading. Students continue to adapt to the online test-taking environment and are working on becoming

¹² Grade level results not available.

Goal 2: Optional Measure

Each Year, 75% of students will achieve proficiency on Math Benchmarks.

Method: Redacted bi-weekly Scott Foresman Benchmarks

Results: 53%

Evaluation: Benchmark materials were edited for greater rigor and length making the proficiency benchmark more challenging.

Summary of the Mathematics Goal

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

Action Plan

The data suggests that there are areas where students are making significant progress under the current practices in our instructional program and areas that are in need of improvement. Students have shown demonstrable progress in NWEA MAP Assessments. Our levels 2-4 remain comparatively strong for our demographics.

In response to the aggregate outcome data from the Spring of 2015, KCCS plans to implement an action plan that is centered around pedagogy that increases independence and automaticity along with a continued emphasis on building background knowledge and the acquisition and application of academic vocabulary words. This shift in pedagogy comes from our evaluation that students do not perform as well on state exams as they do in the classroom because they need to learn to solve problems independently as well as have the background knowledge and vocabulary to navigate through complex and multi-step problems. KCCS will implement the following into its program to increase its performance in 2016:

*Odyssey Computer Program: Assigned time in daily class schedule,

Additional Math Interventionist (2)

Increase Intervention for 7-8 cohort
Specialized Professional Development

Inclusion of NYS Math Modules as supplementation to the core

*Daily exit slips based on learning targets derived from common core standards

*Saturday School (begin in November)

* continue and build from last school year

1. Odyssey Computer Program: With the implementation of the Odyssey Computer Program through Compass Learning, we noticed an increase in our MAP school wide assessment scores in the 2014-15 school year. This school year, each classroom (grades K-8) will have assigned Odyssey computer slots built into their schedule. Odyssey will individually target weak skills as well as enrich, based on students' Fall/Winter/Spring MAP testing results. Compass Learning will also provide trainings and support to staff throughout the 2015-16 school year.
2. Additional Mathematics Interventionists: This school year, we have cut several administrative positions in order to afford more direct interventionists to better serve our students. We have hired 1 additional full time math interventionist and 1 part-time math interventionist. Our goal is to use our math interventionists in our most critical cohorts to support during the core instruction and also provide Tier II and Tier III interventions to our struggling students.
3. Increase Intervention in 7-8 Cohort: Based on the trends of the last 2 years, we have decided to increase the academic intervention services for our middle school cohort. Each section will include a 43-minute block of intervention in the schedule each day. The intervention will consist of small group targeted instruction that will focus on weak skills revealed through data. Additional Math interventionists will join the lead teacher to conduct small group sessions specific to student need. Student intervention data will be tracked and each child will be progress monitored bi-weekly at minimum. (Specific programming materials TBD).
4. Specialized Professional Development: This year, we are aiming to include specialized training for staff members based on teacher need and specific content area. We plan to seek out training from Erie 1 BOCES, Educational Vistas Inc., as well as remote conferences that we will participate in by cohort/department/content area. Our focus will be raising student achievement with a focus on math, writing and ELA specifically. We plan to attend and train teachers on how to incorporate instructional

strategies that increase independent student mastery of common core standards and skills. Our goal is to continue to find ways to move from teacher-guided practices to producing more independent student-driven instruction and performance.

5. Inclusion of NYS Modules/Instructional Protocols/Daily Exit Slips: As a supplement to the core instructional program, we will incorporate instructional strategies and lesson components from the NYS Modules. At a minimum, there will be at least two components from the modules each week in Mathematics. We will transition to the language of “I CAN” statements based on daily learning targets. Mastery of learning targets will be tracked by using daily exit slips at the end of each lesson matching the “I CAN” statement of the day. The learning targets will replace the general listing of target skills for each week. Student progress toward learning targets will also be tracked in EDoctrina online systems.
6. Saturday School: We will continue to host Saturday school this school year from 9-11 a.m. using the Odyssey Computer Program. Saturday school will be open for all students in grades K-8 beginning in November.

SCIENCE

Goal 3: Science

Students will demonstrate competency in the understanding and application of scientific concepts.

Background

The science education plan is organized to address the role of administration, instructional staff, parents and students in four major areas that include assessment driven decision-making, curriculum development, professional support and instructional procedures.

The King Center Charter School's educational plan is intentionally ordered in this manner to emphasize the importance of student performance to guide practice. The King Center staff collected and collaboratively analyzed science data from assessments that were aligned to the New York State standards to update the curriculum/pacing for the 2014-15 school year.

During the 2014-15 school year the King Center Charter School added its first section of 8th grade science with a veteran Middle School Science Teacher. King Center Charter continued to implement a science curriculum derived from the New York State Science standards using a variety of resource materials. The primary teaching strategies included small group instruction and hands-on experience with scientific tools and materials. KCCS also invested \$8,000 into science resources and materials to further enhance the science curriculum and provide additional opportunities for hands-on learning activities.

Goal 3: Absolute Measure

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

Method

The school administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2015. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

Results

90% of KCCS students were proficient on the 2014-15 State Science Exam.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	93%	40	93%	40
8	85%	20	85%	20
ALL	90%	60	90%	60

Evaluation

KCCS met its science proficiency goals for the 2014-2015 school year. The school continued its traditional program of delivering the science curriculum in small group settings with hands-on techniques. In addition, KCCS students participated for the first time in the administration of the 8th grade Science exam and achieved 85% overall proficiency.

Additional Evidence

KCCS has demonstrated a consistent pattern of achieving its accountability goal of 75% of its students exhibiting proficiency on the New York State 4th grade science assessment and the 8th grade science exam as of the 2014-2015 school year.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2012-13		2013-14		2014-15	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4	95%	23	95%	41	93%	40
8	-	-	-	-	85%	20
All	95%	23	95%	41	90%	60

Goal 3: Comparative Measure

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

Method

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

Results

Since the Buffalo School District science results were not available at the time this report was due, we are unable to perform this analysis.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	93%	40	N/A	N/A
8	85%	20	N/A	N/A
ALL	90%	60	N/A	N/A

Evaluation

KCCS has traditionally significantly outscored the local district based on the percentage of students who achieved proficiency on the New York State science assessment. At the time of writing, the local district scores were not available for comparison to determine if this trend will continue.

Additional Evidence

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

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	95%	67%	95%	62%	93%	N/A
8	-	-	-	-	85%	N/A
All	95%	67%	95%	62%	90%	N/A

Summary of the Science Goal

KCCS has met its absolute measure of having 75% of all tested students

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Achieved
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	Achieved

Action Plan

KCCS will continue with its current 4th and 8th grade programs and the science related curriculum in grades K-3 that supports it. KCCS will begin to phase in some aspects of the Next Generation Science Standards in anticipation of their adoption by NYS in the imminent future.

NCLB

Goal 4: NCLB

King Center will be a school in good standing

Goal 4: Absolute Measure

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

Method

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

Results

School in Good Standing

Evaluation

KCCS has been determined to be a school in good standing according to NCLB.

Additional Evidence

KCCS has demonstrated a consistent record of achieving its NCLB goal over the past three years.

NCLB Status by Year

Year	Status
2012-13	Good Standing

2013-14	Good Standing
2014-15	Good Standing

APPENDIX B: OPTIONAL GOALS

Goal S: Absolute Measure

Each year the school will have a daily attendance rate of at least 90% percent.

Method

Each morning, KCCS homeroom teachers take attendance and enter it into PowerSchool. Daily attendance rates are calculated by dividing the total number of enrolled students by the number of attendees. The daily average is calculated using the formula found in PowerSchool.

Results

KCCS exceeded its attendance target by 4% for the 2014-15 school year.

2014-15 Attendance

Grade	Average Daily Attendance Rate
1	91%
2	94%
3	93%
4	94%
5	95%
6	94%
7	94%
8	95%
Overall	94%

Evaluation

The school met its attendance target for 2014-15. The factors contributing to this success are the school culture and two full-time employees, a Parent Liaison Officer and the School Counselor, who are dedicated to monitoring daily attendance rates at the individual student level and creating intervention plans.

Additional Evidence

Year	Average Daily Attendance Rate
2012-13	94%
2013-14	96%
2014-15	94%

KCCS consistently achieves its attendance goals.

Goal S: Absolute Measure

The King Center Charter School will launch 20 educational apps.

Method: KCCS successfully completed its grant with the Gates Foundation called the College Knowledge Challenge, launching 19 apps to the nation.

Results: 500,000 app maps were sent to low-income schools throughout the country and the apps were uploaded to a website, collegeappmap.org

Evaluation: More than 700,000 unique visitors have accessed the College Knowledge Challenge apps.

Goal S: Absolute Measure

Every Year 75% of middle school students will participate in athletics or extra curricular activity

Method: All 7th & 8th graders participated in an after school athletic and enrichment program as a requirement.

Results: 100% of the 7th and 8th graders played a sport or participated in a club or both.

Evaluation: Requiring an extended day for 7th & 8th graders kept them involved and invested in the school community creating a sense of commitment and excitement for the younger students.

Goal S: Absolute Measure

Every Year, 100% of Middle school students will participate in daily advisory

Method: Students in grades 5-8 were scheduled for a required first period advisory course using the KCCS written book "My Life Log"

Results: 100% of students received information about post-secondary education and learned techniques for organizing their week's worth of work.

Evaluation: Almost all KCCS students understand that college is the expected culmination of their K-12 educational pathway.

Goal S: Absolute Measure

Every Year, 90% of parents will attend conferences

Method: KCCS held 3 parent teacher conferences, which were scheduled, by reservation and attendance was taken through a sign-in process.

Results: 90% of parents attended during Parent-Teacher conferences

Evaluation: We still have a small number of parents who did not attend due to varying circumstances. These families worked with the school Principal and Counselor to schedule times to meet about their child's progress.

Goal S: Absolute Measure

Every Year, 100% of parents will receive weekly progress reports

Method: Teachers were required to send home a progress report after every administration of the Scott Foresman benchmark and require parents to return the report with their signature.

Results: 100% of the parents did receive regular progress reports. Because we amended the Benchmarks to be longer and more difficult to align with the rigor of the New York State Common Core Assessments, the tests were given twice a month and thus progress reports became bi-weekly.

Evaluation: Regular progress reporting is a key component of parent communication and student remediation.

Goal S: Absolute Measure

Every Year, 100% of faculty will receive 50 hours of Professional Development

Method: Faculty are required to attend 8 days of training before the start of school and weekly faculty meetings that almost always include a component of professional development.

Results: Faculty received more than 50 hours of professional development in 2014-2015.

Evaluation: We have begun to employ a train-the-trainer technique by sending select faculty to conferences and having them return to deliver the conference training to the entire faculty.

Goal S: Absolute Measure

85% of King Center Students will attend College.

Method: We will not have our first cohort of students for four more years.



Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/31/2015

Page 1

Charter School Name: 140600860814 KING CENTER CS

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	4583730
Line 2: Year End Per Pupil Count	367
Line 3: Divide Line 1 by Line 2	12490

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)	271808
Line 2: Management and General Cost (Column)	839127
Line 3: Sum of Line 1 and Line 2	1110934
Line 4: Year End Per Pupil Count	367
Line 5: Divide Line 3 by the Year End Per Pupil Count	3027

Thank you.



GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS

1- GRAY tab contains the Instructions

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

2- BLUE tabs require input of information

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

CELL COLORS & GUIDANCE COMMENTS

= Enter information into the light BLUE shaded cells.

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

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

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

District Code	School District Name	Final 2014-15 Basic Tuition*	Final 2015-16 Basic Tuition*
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ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

King Center Charter School

Contact Name: Barbara Lindaman
Contact Title: Director of Finance & Operations
Contact Email: [REDACTED]
Contact Phone: [REDACTED]

Current Academic Year: 2015-16

Prior Academic Year: #NAME?

ENROLLMENT BY GRADES								
GRADES	K	1	2	3	4	5	6	7
INITIAL BUDGETED ENROLLMENT								
TOTAL ENROLLMENT =								

ENROLLMENT BY DISTRICT

	PRIOR YEAR ACTUAL	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER						
		QUARTER 1		QUARTER 2		QUARTER 3		QUAR
		Original	Revised	Original	Revised	Original	Revised	Original
NUMBER OF SCHOOL DISTRICTS ENROLLED:	0	1	0	1	0	1	0	1
NUMBER OF STUDENTS ENROLLED:	0	153.6	0	460.8	0	460.8	0	460.8

NOTE:
IF there are NO Annual Budget revisions leave "Revised Budgeted Enrollment" Column(s) COME BLANK.
IF "Revised Budgeted Enrollment" column is utilized, all cells in the entire column should be com

	PRIOR YEAR #NAME? Actual Enrollment	ANNUAL BUDGET ENROLLMENT BY QUARTER						
		QUARTER 1		QUARTER 2		QUARTER 3		QUAR
		Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment
1 PRIMARY District		153.6		460.8		460.8		460.8
2 SECONDARY District								
Other District 3								
Other District 4								
Other District 5								
Other District 6								
Other District 7								
Other District 8								
Other District 9								
Other District 10								
Other District 11								
Other District 12								
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Other District 44								
Other District 45								
Other District 46								
Other District 47								
Other District 48								
Other District 49								
Other District 50								

PRIMARY/OTHER	DISTRICT NAME(S)
1 PRIMARY District	BUFFALO CITY SD
2 SECONDARY District	(Select from drop-down list)
Other District 3	(Select from drop-down list)
Other District 4	(Select from drop-down list)
Other District 5	(Select from drop-down list)
Other District 6	(Select from drop-down list)
Other District 7	(Select from drop-down list)
Other District 8	(Select from drop-down list)
Other District 9	(Select from drop-down list)
Other District 10	(Select from drop-down list)
Other District 11	(Select from drop-down list)
Other District 12	(Select from drop-down list)
Other District 13	(Select from drop-down list)
Other District 14	(Select from drop-down list)
Other District 15	(Select from drop-down list)
Other District 16	(Select from drop-down list)
Other District 17	(Select from drop-down list)
Other District 18	(Select from drop-down list)
Other District 19	(Select from drop-down list)
Other District 20	(Select from drop-down list)
Other District 21	(Select from drop-down list)
Other District 22	(Select from drop-down list)
Other District 23	(Select from drop-down list)
Other District 24	(Select from drop-down list)
Other District 25	(Select from drop-down list)
Other District 26	(Select from drop-down list)
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Other District 47	(Select from drop-down list)
Other District 48	(Select from drop-down list)
Other District 49	(Select from drop-down list)
Other District 50	(Select from drop-down list)

L

8	9	10	11	12

	ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
QUARTER 4	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
<i>Revised</i>	Actual	Actual	Actual	Actual
0	0	0	0	0
0	0	0	0	0
COMPLETELY pleted.				
	ACTUAL ENROLLMENT BY QUARTER			
QUARTER 4	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
<i>Revised Budgeted Enrollment</i>	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

**KING CENTER CHARTER SCHOOL
2015-16**

STAFFING PLAN - FULL TIME EQUIVALENT

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

ADMINISTRATIVE PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Executive Management									
Instructional Management									
Deans, Directors & Coordinators					3.0		3.0		3.0
CFO / Director of Finance			1.0		1.0		1.0		1.0
Operation / Business Manager			1.0		1.0		1.0		1.0
Administrative Staff			1.0		1.0		1.0		1.0
TOTAL ADMINISTRATIVE STAFF	0.0		6.0	0.0	6.0	0.0	6.0	0.0	6.0
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Teachers - Regular			21.0		21.0		21.0		21.0
Teachers - SPED			5.0		5.0		5.0		5.0
Substitute Teachers			1.0		1.0		1.0		1.0
Teaching Assistants			2.5		2.5		2.5		2.5
Specialty Teachers			4.0		4.0		4.0		4.0
Aides									
Therapists & Counselors			2.0		2.0		2.0		2.0
Other			3.0		3.0		3.0		3.0
TOTAL INSTRUCTIONAL	0.0		38.5	0.0	38.5	0.0	38.5	0.0	38.5
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE						
*NOTE: Enter the number of FTE positions in the "blue" cells.		2014-15	Q1		Q2		Q3		Q4
	ACTUAL		Original	Revised	Original	Revised	Original	Revised	Original
Nurse			1.0		1.0		1.0		1.0
Librarian			1.0		1.0		1.0		1.0
Custodian			4.0		4.0		4.0		4.0
Security									
Other			1.0		1.0		1.0		1.0
TOTAL NON-INSTRUCTIONAL	0.0		7.0	0.0	7.0	0.0	7.0	0.0	7.0
TOTAL PERSONNEL SERVICE FTE	0.0		51.5	0.0	51.5	0.0	51.5	0.0	51.5

STAFFING PLAN - WAGES

ADMINISTRATIVE PERSONNEL WAGES		ANNUAL BUDGETED WAGES							
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>		Q1		Q2		Q3		Q4	
2014-15	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised
Executive Management									
Instructional Management									
Deans, Directors & Coordinators		62100		62100		62100		62106	
CFO / Director of Finance		72100		72100		72100		72100	
Operation / Business Manager		75000		75000		75000		75000	
Administrative Staff		37132		37132		37132		37132	
INSTRUCTIONAL PERSONNEL WAGES		ANNUAL BUDGETED WAGES							
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>		Q1		Q2		Q3		Q4	
2014-15	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised
Teachers - Regular		19887.05		59661.14		59661.14		59661.14	
Teachers - SPED		16175.2		53673.6		53673.6		53676	
Substitute Teachers		8000		24000		24000		24000	
Teaching Assistants		14034.8		42086.4		42086.4		42086.4	
Specialty Teachers		19107		57312		57312		57312	
Aides									
Therapists & Counselors		35020		51510		51510		51510	
Other		50736.67		64064		64064		64064	
NON-INSTRUCTIONAL PERSONNEL WAGES		ANNUAL BUDGETED WAGES							
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>		Q1		Q2		Q3		Q4	
2014-15	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised
Nurse		16000		48000		48000		48000	
Librarian		14840		44580		44580		44580	
Custodian		29503		29499		29499		29499	
Security									
Other		43615		43632		43632		43632	

ADMINISTRATIVE PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
*NOTE: Enter the average salary for each category in the "blue" cells.	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Executive Management						
Instructional Management						
Deans, Directors & Coordinators						
CFO / Director of Finance						
Operation / Business Manager						
Administrative Staff						
INSTRUCTIONAL PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
*NOTE: Enter the average salary for each category in the "blue" cells.	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular						
Teachers - SPED						
Substitute Teachers						
Teaching Assistants						
Specialty Teachers						
Aides						
Therapists & Counselors						
Other						
NON-INSTRUCTIONAL PERSONNEL WAGES		ACTUAL QUARTERLY WAGES				Description of Assumptions
*NOTE: Enter the average salary for each category in the "blue" cells.	4	Q1	Q2	Q3	Q4	
	Revised	Actual	Actual	Actual	Actual	
Nurse						
Librarian						
Custodian						
Security						
Other						

KING CENTER CHARTER SCHOOL
Budget / Operating Plan
2015-16

Total Revenue	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	-	830,319	#NAME?	#NAME?	1,275,329	#NAME?	#NAME?	1,274,927
Net Income	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	-	154	-	-	461	-	-	461
	Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q
	#NAME?	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget
ENROLLMENT - *School Districts Are Linked To Above Entries*								
Number of Districts:	-	1	-	-	1	-	-	1
BUFFALO CITY SD	-	154	-	-	461	-	-	461
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	154	-	-	461	-	-	461
REVENUE PER PUPIL	-	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
EXPENSES PER PUPIL	-	5,406	-	#NAME?	2,768	-	#NAME?	2,767

		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses		#NAME?	#NAME?	1,274,646	#NAME?	#NAME?
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment		-	-	461	-	-
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		Revised Budget	Variance	Original Budget	Revised Budget	Variance
EXPENSES						
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions				
Executive Management	-	-	#NAME?	-	-	#NAME?
Instructional Management	-	-	#NAME?	-	-	#NAME?
Deans, Directors & Coordinators	3.00	-	#NAME?	46,580	-	#NAME?
CFO / Director of Finance	1.00	-	#NAME?	18,025	-	#NAME?
Operation / Business Manager	1.00	-	#NAME?	18,750	-	#NAME?
Administrative Staff	1.00	-	#NAME?	9,283	-	#NAME?
TOTAL ADMINISTRATIVE STAFF	6.00	-	#NAME?	92,638	-	#NAME?
INSTRUCTIONAL PERSONNEL COSTS						
Teachers - Regular	21.00	-	#NAME?	313,221	-	#NAME?
Teachers - SPED	5.00	-	#NAME?	67,095	-	#NAME?
Substitute Teachers	1.00	-	#NAME?	6,000	-	#NAME?
Teaching Assistants	2.50	-	#NAME?	26,304	-	#NAME?
Specialty Teachers	4.00	-	#NAME?	57,312	-	#NAME?
Aides	-	-	#NAME?	-	-	#NAME?
Therapists & Counselors	2.00	-	#NAME?	25,755	-	#NAME?
Other	3.00	-	#NAME?	48,048	-	#NAME?
TOTAL INSTRUCTIONAL	38.50	-	#NAME?	543,735	-	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS						
Nurse	1.00	-	#NAME?	12,000	-	#NAME?
Librarian	1.00	-	#NAME?	11,145	-	#NAME?
Custodian	4.00	-	#NAME?	29,499	-	#NAME?
Security	-	-	#NAME?	-	-	#NAME?
Other	1.00	-	#NAME?	10,908	-	#NAME?
TOTAL NON-INSTRUCTIONAL	7.00	-	#NAME?	63,552	-	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS	51.50	-	#NAME?	699,924	-	#NAME?
PAYROLL TAXES AND BENEFITS						
Payroll Taxes	-	-	#NAME?	74,564	-	#NAME?
Fringe / Employee Benefits	-	-	#NAME?	105,047	-	#NAME?
Retirement / Pension	-	-	#NAME?	91,489	-	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS	-	-	#NAME?	271,100	-	#NAME?
TOTAL PERSONNEL SERVICE COSTS	51.50	-	#NAME?	971,024	-	#NAME?
CONTRACTED SERVICES						
Accounting / Audit	-	-	#NAME?	-	-	#NAME?
Legal	-	-	#NAME?	-	-	#NAME?
Management Company Fee	-	-	#NAME?	-	-	#NAME?
Nurse Services	-	-	#NAME?	-	-	#NAME?
Food Service / School Lunch	-	-	#NAME?	-	-	#NAME?
Payroll Services	-	-	#NAME?	12,855	-	#NAME?
Special Ed Services	-	-	#NAME?	-	-	#NAME?
Titlement Services (i.e. Title I)	-	-	#NAME?	-	-	#NAME?
Other Purchased / Professional / Consulting	-	-	#NAME?	50,060	-	#NAME?
TOTAL CONTRACTED SERVICES	-	-	#NAME?	62,915	-	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	1,274,646	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	-	-	461	-	-
	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS					
Board Expenses	-	#NAME?	-	-	#NAME?
Classroom / Teaching Supplies & Materials	-	#NAME?	27,630	-	#NAME?
Special Ed Supplies & Materials	-	#NAME?	-	-	#NAME?
Textbooks / Workbooks	-	#NAME?	-	-	#NAME?
Supplies & Materials other	-	#NAME?	-	-	#NAME?
Equipment / Furniture	-	#NAME?	-	-	#NAME?
Telephone	-	#NAME?	10,003	-	#NAME?
Technology	-	#NAME?	17,985	-	#NAME?
Student Testing & Assessment	-	#NAME?	5,421	-	#NAME?
Field Trips	-	#NAME?	4,350	-	#NAME?
Transportation (student)	-	#NAME?	20,580	-	#NAME?
Student Services - other	-	#NAME?	10,170	-	#NAME?
Office Expense	-	#NAME?	5,251	-	#NAME?
Staff Development	-	#NAME?	3,378	-	#NAME?
Staff Recruitment	-	#NAME?	-	-	#NAME?
Student Recruitment / Marketing	-	#NAME?	-	-	#NAME?
School Meals / Lunch	-	#NAME?	-	-	#NAME?
Travel (Staff)	-	#NAME?	-	-	#NAME?
Fundraising	-	#NAME?	1,260	-	#NAME?
Other	-	#NAME?	27,108	-	#NAME?
TOTAL SCHOOL OPERATIONS	-	#NAME?	133,136	-	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	-	#NAME?	16,602	-	#NAME?
Janitorial	-	#NAME?	-	-	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	-	#NAME?	650	-	#NAME?
Repairs & Maintenance	-	#NAME?	13,498	-	#NAME?
Equipment / Furniture	-	#NAME?	-	-	#NAME?
Security	-	#NAME?	-	-	#NAME?
Utilities	-	#NAME?	27,498	-	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	-	#NAME?	58,248	-	#NAME?
DEPRECIATION & AMORTIZATION	-	#NAME?	49,323	-	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	-	-	#NAME?
TOTAL EXPENSES	-	#NAME?	1,274,646	-	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	1,274,646	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	-	-	461	-	-
	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*					
Number of Districts:	-	-	1	-	-
BUFFALO CITY SD	-	-	461	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-
TOTAL ENROLLMENT	-	-	461	-	-
REVENUE PER PUPIL	-	#NAME?	#NAME?	-	#NAME?
EXPENSES PER PUPIL	-	#NAME?	2,766	-	#NAME?

KING CENTER CHARTER
Budget / Operatin
2015-16

		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses		4,655,221	#NAME?	#NAME?	(4,655,221)	#NAME?
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
		Total Year			VARIANCE	
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
EXPENSES						
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions				
Executive Management	-	-	#NAME?	#NAME?	-	#NAME?
Instructional Management	-	-	#NAME?	#NAME?	-	#NAME?
Deans, Directors & Coordinators	3.00	186,305	#NAME?	#NAME?	(186,305)	#NAME?
CFO / Director of Finance	1.00	72,100	#NAME?	#NAME?	(72,100)	#NAME?
Operation / Business Manager	1.00	75,000	#NAME?	#NAME?	(75,000)	#NAME?
Administrative Staff	1.00	37,132	#NAME?	#NAME?	(37,132)	#NAME?
TOTAL ADMINISTRATIVE STAFF	6.00	370,537	#NAME?	#NAME?	(370,537)	#NAME?
INSTRUCTIONAL PERSONNEL COSTS						
Teachers - Regular	21.00	1,044,070	#NAME?	#NAME?	(1,044,070)	#NAME?
Teachers - SPED	5.00	221,498	#NAME?	#NAME?	(221,498)	#NAME?
Substitute Teachers	1.00	20,000	#NAME?	#NAME?	(20,000)	#NAME?
Teaching Assistants	2.50	87,684	#NAME?	#NAME?	(87,684)	#NAME?
Specialty Teachers	4.00	191,043	#NAME?	#NAME?	(191,043)	#NAME?
Aides	-	-	#NAME?	#NAME?	-	#NAME?
Therapists & Counselors	2.00	94,775	#NAME?	#NAME?	(94,775)	#NAME?
Other	3.00	182,197	#NAME?	#NAME?	(182,197)	#NAME?
TOTAL INSTRUCTIONAL	38.50	1,841,266	#NAME?	#NAME?	(1,841,266)	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS						
Nurse	1.00	40,000	#NAME?	#NAME?	(40,000)	#NAME?
Librarian	1.00	37,145	#NAME?	#NAME?	(37,145)	#NAME?
Custodian	4.00	118,000	#NAME?	#NAME?	(118,000)	#NAME?
Security	-	-	#NAME?	#NAME?	-	#NAME?
Other	1.00	43,628	#NAME?	#NAME?	(43,628)	#NAME?
TOTAL NON-INSTRUCTIONAL	7.00	238,773	#NAME?	#NAME?	(238,773)	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS		51.50	2,450,575	#NAME?	#NAME?	(2,450,575)
PAYROLL TAXES AND BENEFITS						
Payroll Taxes		269,600	#NAME?	#NAME?	(269,600)	#NAME?
Fringe / Employee Benefits		420,200	#NAME?	#NAME?	(420,200)	#NAME?
Retirement / Pension		330,800	#NAME?	#NAME?	(330,800)	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS		1,020,600	#NAME?	#NAME?	(1,020,600)	#NAME?
TOTAL PERSONNEL SERVICE COSTS		51.50	3,471,175	#NAME?	#NAME?	(3,471,175)
CONTRACTED SERVICES						
Accounting / Audit		-	#NAME?	#NAME?	-	#NAME?
Legal		-	#NAME?	#NAME?	-	#NAME?
Management Company Fee		-	#NAME?	#NAME?	-	#NAME?
Nurse Services		-	#NAME?	#NAME?	-	#NAME?
Food Service / School Lunch		-	#NAME?	#NAME?	-	#NAME?
Payroll Services		45,000	#NAME?	#NAME?	(45,000)	#NAME?
Special Ed Services		-	#NAME?	#NAME?	-	#NAME?
Titlment Services (i.e. Title I)		-	#NAME?	#NAME?	-	#NAME?
Other Purchased / Professional / Consulting		179,260	#NAME?	#NAME?	(179,260)	#NAME?
TOTAL CONTRACTED SERVICES		224,260	#NAME?	#NAME?	(224,260)	#NAME?

KING CENTER CHARTER
Budget / Operatin
2015-16

	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
	4,655,221	#NAME?	#NAME?	(4,655,221)	#NAME?
	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Revenue					
Total Expenses					
Net Income					
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
SCHOOL OPERATIONS					
Board Expenses	-	#NAME?	#NAME?	-	#NAME?
Classroom / Teaching Supplies & Materials	92,100	#NAME?	#NAME?	(92,100)	#NAME?
Special Ed Supplies & Materials	-	#NAME?	#NAME?	-	#NAME?
Textbooks / Workbooks	-	#NAME?	#NAME?	-	#NAME?
Supplies & Materials other	-	#NAME?	#NAME?	-	#NAME?
Equipment / Furniture	-	#NAME?	#NAME?	-	#NAME?
Telephone	40,000	#NAME?	#NAME?	(40,000)	#NAME?
Technology	59,950	#NAME?	#NAME?	(59,950)	#NAME?
Student Testing & Assessment	18,070	#NAME?	#NAME?	(18,070)	#NAME?
Field Trips	14,500	#NAME?	#NAME?	(14,500)	#NAME?
Transportation (student)	87,700	#NAME?	#NAME?	(87,700)	#NAME?
Student Services - other	33,900	#NAME?	#NAME?	(33,900)	#NAME?
Office Expense	21,000	#NAME?	#NAME?	(21,000)	#NAME?
Staff Development	11,260	#NAME?	#NAME?	(11,260)	#NAME?
Staff Recruitment	-	#NAME?	#NAME?	-	#NAME?
Student Recruitment / Marketing	-	#NAME?	#NAME?	-	#NAME?
School Meals / Lunch	-	#NAME?	#NAME?	-	#NAME?
Travel (Staff)	-	#NAME?	#NAME?	-	#NAME?
Fundraising	4,200	#NAME?	#NAME?	(4,200)	#NAME?
Other	146,816	#NAME?	#NAME?	(146,816)	#NAME?
TOTAL SCHOOL OPERATIONS	529,496	#NAME?	#NAME?	(529,496)	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	66,400	#NAME?	#NAME?	(66,400)	#NAME?
Janitorial	-	#NAME?	#NAME?	-	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	2,600	#NAME?	#NAME?	(2,600)	#NAME?
Repairs & Maintenance	53,990	#NAME?	#NAME?	(53,990)	#NAME?
Equipment / Furniture	-	#NAME?	#NAME?	-	#NAME?
Security	-	#NAME?	#NAME?	-	#NAME?
Utilities	110,000	#NAME?	#NAME?	(110,000)	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	232,990	#NAME?	#NAME?	(232,990)	#NAME?
DEPRECIATION & AMORTIZATION	197,300	#NAME?	#NAME?	(197,300)	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	#NAME?	-	#NAME?
TOTAL EXPENSES	4,655,221	#NAME?	#NAME?	(4,655,221)	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS	Avg. No. of Positions
Executive Management	-
Instructional Management	-
Deans, Directors & Coordinators	3.00
CFO / Director of Finance	1.00
Operation / Business Manager	1.00
Administrative Staff	1.00
TOTAL ADMINISTRATIVE STAFF	6.00

INSTRUCTIONAL PERSONNEL COSTS	
Teachers - Regular	21.00
Teachers - SPED	5.00
Substitute Teachers	1.00
Teaching Assistants	2.50
Specialty Teachers	4.00
Aides	-
Therapists & Counselors	2.00
Other	3.00
TOTAL INSTRUCTIONAL	38.50

NON-INSTRUCTIONAL PERSONNEL COSTS	
Nurse	1.00
Librarian	1.00
Custodian	4.00
Security	-
Other	1.00
TOTAL NON-INSTRUCTIONAL	7.00

SUBTOTAL PERSONNEL SERVICE COSTS	51.50
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PAYROLL TAXES AND BENEFITS	
Payroll Taxes	
Fringe / Employee Benefits	
Retirement / Pension	
TOTAL PAYROLL TAXES AND BENEFITS	

TOTAL PERSONNEL SERVICE COSTS	51.50
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CONTRACTED SERVICES	
Accounting / Audit	
Legal	
Management Company Fee	
Nurse Services	
Food Service / School Lunch	
Payroll Services	
Special Ed Services	
Titelment Services (i.e. Title I)	
Other Purchased / Professional / Consulting	
TOTAL CONTRACTED SERVICES	

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

DESCRIPTION OF ASSUMPTIONS

ER SCHOOL
g Plan

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

ENROLLMENT - *School Districts Are Linked To Above Entries*

Number of Districts:

BUFFALO CITY SD

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-

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ALL OTHER School Districts: (Weighted Avg)

TOTAL ENROLLMENT

REVENUE PER PUPIL

EXPENSES PER PUPIL

**KING CENTER CHARTER SCHOOL
BALANCE SHEET
2015-16**

	<u>Prior Year</u>	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>
	<u>#NAME?</u>	<u>As of 9/30</u>	<u>As of 12/31</u>	<u>As of 3/31</u>	<u>As of 6/30</u>
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	-	-	-	-	-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	-	-	-	-	-
<u>OTHER ASSETS</u>	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

KING CENTER CHARTER SCHOOL

Budget / Operating Plan

2015-16

Total Revenue	#NAME?						
Total Expenses	#NAME?						
Net Income	#NAME?						
Actual Student Enrollment	-	#NAME?	-	-	#NAME?	-	-

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

EXPENSES

	Quarter 0 No. of Positions						
ADMINISTRATIVE STAFF PERSONNEL COSTS							
Executive Management	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Instructional Management	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Operation / Business Manager	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Administrative Staff	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Teachers - SPED	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Substitute Teachers	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Teaching Assistants	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Specialty Teachers	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Aides	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Therapists & Counselors	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Librarian	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Custodian	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Fringe / Employee Benefits		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Retirement / Pension		-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS		-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL PERSONNEL SERVICE COSTS	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
CONTRACTED SERVICES							
Accounting / Audit		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Legal		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Management Company Fee		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Nurse Services		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Food Service / School Lunch		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Payroll Services		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Special Ed Services		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Titlement Services (i.e. Title I)		-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other Purchased / Professional / Consulting		-	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES		-	#NAME?	#NAME?	-	#NAME?	#NAME?

**KING CENTER CHARTER SCHOOL
Budget / Operating Plan
2015-16**

Total Revenue	#NAME?						
Total Expenses	#NAME?						
Net Income	#NAME?						
Actual Student Enrollment	-	#NAME?	-	-	#NAME?	-	-

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

ENROLLMENT - *School Districts Are Linked To Above Entries*

BUFFALO CITY SD	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
ALL OTHER School Districts: (Count = 0)	-	#NAME?	-	-	#NAME?	-	-
TOTAL ENROLLMENT	-	#NAME?	-	-	#NAME?	-	-
REVENUE PER PUPIL	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
EXPENSES PER PUPIL	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	-	-	#NAME?	-

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

EXPENSES	Quarter 0				
	No. of Positions				
ADMINISTRATIVE STAFF PERSONNEL COSTS					
Executive Management	#NAME?	#NAME?	-	#NAME?	#NAME?
Instructional Management	#NAME?	#NAME?	-	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	#NAME?	-	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	#NAME?	-	#NAME?	#NAME?
Operation / Business Manager	#NAME?	#NAME?	-	#NAME?	#NAME?
Administrative Staff	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?	#NAME?	-	#NAME?	#NAME?
INSTRUCTIONAL PERSONNEL COSTS					
Teachers - Regular	#NAME?	#NAME?	-	#NAME?	#NAME?
Teachers - SPED	#NAME?	#NAME?	-	#NAME?	#NAME?
Substitute Teachers	#NAME?	#NAME?	-	#NAME?	#NAME?
Teaching Assistants	#NAME?	#NAME?	-	#NAME?	#NAME?
Specialty Teachers	#NAME?	#NAME?	-	#NAME?	#NAME?
Aides	#NAME?	#NAME?	-	#NAME?	#NAME?
Therapists & Counselors	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?	#NAME?	-	#NAME?	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS					
Nurse	#NAME?	#NAME?	-	#NAME?	#NAME?
Librarian	#NAME?	#NAME?	-	#NAME?	#NAME?
Custodian	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?	#NAME?	-	#NAME?	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS	#NAME?	#NAME?	-	#NAME?	#NAME?
PAYROLL TAXES AND BENEFITS					
Payroll Taxes		#NAME?	-	#NAME?	#NAME?
Fringe / Employee Benefits		#NAME?	-	#NAME?	#NAME?
Retirement / Pension		#NAME?	-	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS		#NAME?	-	#NAME?	#NAME?
TOTAL PERSONNEL SERVICE COSTS	#NAME?	#NAME?	-	#NAME?	#NAME?
CONTRACTED SERVICES					
Accounting / Audit		#NAME?	-	#NAME?	#NAME?
Legal		#NAME?	-	#NAME?	#NAME?
Management Company Fee		#NAME?	-	#NAME?	#NAME?
Nurse Services		#NAME?	-	#NAME?	#NAME?
Food Service / School Lunch		#NAME?	-	#NAME?	#NAME?
Payroll Services		#NAME?	-	#NAME?	#NAME?
Special Ed Services		#NAME?	-	#NAME?	#NAME?
Titlement Services (i.e. Title I)		#NAME?	-	#NAME?	#NAME?
Other Purchased / Professional / Consulting		#NAME?	-	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES		#NAME?	-	#NAME?	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	-	-	#NAME?	-
	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed					
	Current Budget	Variance	Actual	Current Budget	Variance
SCHOOL OPERATIONS					
Board Expenses	#NAME?	#NAME?	-	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	#NAME?	#NAME?	-	#NAME?	#NAME?
Special Ed Supplies & Materials	#NAME?	#NAME?	-	#NAME?	#NAME?
Textbooks / Workbooks	#NAME?	#NAME?	-	#NAME?	#NAME?
Supplies & Materials other	#NAME?	#NAME?	-	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	-	#NAME?	#NAME?
Telephone	#NAME?	#NAME?	-	#NAME?	#NAME?
Technology	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Testing & Assessment	#NAME?	#NAME?	-	#NAME?	#NAME?
Field Trips	#NAME?	#NAME?	-	#NAME?	#NAME?
Transportation (student)	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Services - other	#NAME?	#NAME?	-	#NAME?	#NAME?
Office Expense	#NAME?	#NAME?	-	#NAME?	#NAME?
Staff Development	#NAME?	#NAME?	-	#NAME?	#NAME?
Staff Recruitment	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Recruitment / Marketing	#NAME?	#NAME?	-	#NAME?	#NAME?
School Meals / Lunch	#NAME?	#NAME?	-	#NAME?	#NAME?
Travel (Staff)	#NAME?	#NAME?	-	#NAME?	#NAME?
Fundraising	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL SCHOOL OPERATIONS	#NAME?	#NAME?	-	#NAME?	#NAME?
FACILITY OPERATION & MAINTENANCE					
Insurance	#NAME?	#NAME?	-	#NAME?	#NAME?
Janitorial	#NAME?	#NAME?	-	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	#NAME?	#NAME?	-	#NAME?	#NAME?
Repairs & Maintenance	#NAME?	#NAME?	-	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	#NAME?	-	#NAME?	#NAME?
Utilities	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	#NAME?	#NAME?	-	#NAME?	#NAME?
DEPRECIATION & AMORTIZATION	#NAME?	#NAME?	-	#NAME?	#NAME?
RESERVES / CONTINGENCY	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL EXPENSES	#NAME?	#NAME?	-	#NAME?	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

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Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	4,655,221	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			-	

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual vs. Original		FY Actual (FY	Actual CY
	Original Budget - TY	Budget TY	COMPLETED Actual CY Quarters	vs. Actual PY

		Quarter 0			
		No. of Positions			
EXPENSES					
ADMINISTRATIVE STAFF PERSONNEL COSTS					
Executive Management	#NAME?		-	#NAME?	#NAME?
Instructional Management	#NAME?		-	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?		186,305	#NAME?	#NAME?
CFO / Director of Finance	#NAME?		72,100	#NAME?	#NAME?
Operation / Business Manager	#NAME?		75,000	#NAME?	#NAME?
Administrative Staff	#NAME?		37,132	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?		370,537	#NAME?	#NAME?
INSTRUCTIONAL PERSONNEL COSTS					
Teachers - Regular	#NAME?		1,044,070	#NAME?	#NAME?
Teachers - SPED	#NAME?		221,498	#NAME?	#NAME?
Substitute Teachers	#NAME?		20,000	#NAME?	#NAME?
Teaching Assistants	#NAME?		87,684	#NAME?	#NAME?
Specialty Teachers	#NAME?		191,043	#NAME?	#NAME?
Aides	#NAME?		-	#NAME?	#NAME?
Therapists & Counselors	#NAME?		94,775	#NAME?	#NAME?
Other	#NAME?		182,197	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?		1,841,266	#NAME?	#NAME?
NON-INSTRUCTIONAL PERSONNEL COSTS					
Nurse	#NAME?		40,000	#NAME?	#NAME?
Librarian	#NAME?		37,145	#NAME?	#NAME?
Custodian	#NAME?		118,000	#NAME?	#NAME?
Security	#NAME?		-	#NAME?	#NAME?
Other	#NAME?		43,628	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?		238,773	#NAME?	#NAME?
SUBTOTAL PERSONNEL SERVICE COSTS	#NAME?		2,450,575	#NAME?	#NAME?
PAYROLL TAXES AND BENEFITS					
Payroll Taxes			269,600	#NAME?	#NAME?
Fringe / Employee Benefits			420,200	#NAME?	#NAME?
Retirement / Pension			330,800	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS			1,020,600	#NAME?	#NAME?
TOTAL PERSONNEL SERVICE COSTS	#NAME?		3,471,175	#NAME?	#NAME?
CONTRACTED SERVICES					
Accounting / Audit			-	#NAME?	#NAME?
Legal			-	#NAME?	#NAME?
Management Company Fee			-	#NAME?	#NAME?
Nurse Services			-	#NAME?	#NAME?
Food Service / School Lunch			-	#NAME?	#NAME?
Payroll Services			45,000	#NAME?	#NAME?
Special Ed Services			-	#NAME?	#NAME?
Titlement Services (i.e. Title I)			-	#NAME?	#NAME?
Other Purchased / Professional / Consulting			179,260	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES			224,260	#NAME?	#NAME?

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Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	4,655,221	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment			-	
5				
<p>*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed</p>				
	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
SCHOOL OPERATIONS				
Board Expenses	-	#NAME?	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	92,100	#NAME?	#NAME?	#NAME?
Special Ed Supplies & Materials	-	#NAME?	#NAME?	#NAME?
Textbooks / Workbooks	-	#NAME?	#NAME?	#NAME?
Supplies & Materials other	-	#NAME?	#NAME?	#NAME?
Equipment / Furniture	-	#NAME?	#NAME?	#NAME?
Telephone	40,000	#NAME?	#NAME?	#NAME?
Technology	59,950	#NAME?	#NAME?	#NAME?
Student Testing & Assessment	18,070	#NAME?	#NAME?	#NAME?
Field Trips	14,500	#NAME?	#NAME?	#NAME?
Transportation (student)	87,700	#NAME?	#NAME?	#NAME?
Student Services - other	33,900	#NAME?	#NAME?	#NAME?
Office Expense	21,000	#NAME?	#NAME?	#NAME?
Staff Development	11,260	#NAME?	#NAME?	#NAME?
Staff Recruitment	-	#NAME?	#NAME?	#NAME?
Student Recruitment / Marketing	-	#NAME?	#NAME?	#NAME?
School Meals / Lunch	-	#NAME?	#NAME?	#NAME?
Travel (Staff)	-	#NAME?	#NAME?	#NAME?
Fundraising	4,200	#NAME?	#NAME?	#NAME?
Other	<u>146,816</u>	#NAME?	#NAME?	#NAME?
TOTAL SCHOOL OPERATIONS	529,496	#NAME?	#NAME?	#NAME?
FACILITY OPERATION & MAINTENANCE				
Insurance	66,400	#NAME?	#NAME?	#NAME?
Janitorial	-	#NAME?	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	2,600	#NAME?	#NAME?	#NAME?
Repairs & Maintenance	53,990	#NAME?	#NAME?	#NAME?
Equipment / Furniture	-	#NAME?	#NAME?	#NAME?
Security	-	#NAME?	#NAME?	#NAME?
Utilities	<u>110,000</u>	#NAME?	#NAME?	#NAME?
TOTAL FACILITY OPERATION & MAINTENANCE	232,990	#NAME?	#NAME?	#NAME?
DEPRECIATION & AMORTIZATION	197,300	#NAME?	#NAME?	#NAME?
RESERVES / CONTINGENCY	-	#NAME?	#NAME?	#NAME?
TOTAL EXPENSES	<u>4,655,221</u>	#NAME?	#NAME?	#NAME?
NET INCOME	#NAME?	#NAME?	#NAME?	#NAME?



Annual Report Requirement
for SUNY Authorized Charter Schools
KING CENTER CHARTER SCHOOL
2015-16

Administrative expenditures per pupil: \$0.00

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

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

KING CENTER CHARTER SCHOOL
Financial Statements
June 30, 2015 and 2014
(With Independent Auditors' Report Thereon)

KING CENTER CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Center Charter School:

Report on the Financial Statements

We have audited the accompanying financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School'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 School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and 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 King Center Charter School as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 23, 2015, on our consideration of King Center Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 23, 2015

KING CENTER CHARTER SCHOOL
 Statements of Financial Position
 June 30, 2015 and 2014

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Current assets:		
Cash	\$ 1,059,754	1,533,001
Certificate of deposit	-	176,448
Grants and other receivables	91,882	56,130
Prepaid expenses	<u>52,681</u>	<u>31,331</u>
Total current assets	<u>1,204,317</u>	<u>1,796,910</u>
Property and equipment, at cost	2,270,055	2,371,581
Less accumulated depreciation	<u>(417,592)</u>	<u>(789,428)</u>
Net property and equipment	<u>1,852,463</u>	<u>1,582,153</u>
Deferred loan fees	1,750	1,750
Less accumulated amortization	<u>(1,663)</u>	<u>(1,313)</u>
Net deferred loan fees	<u>87</u>	<u>437</u>
Total assets	<u>\$ 3,056,867</u>	<u>3,379,500</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	60,053	85,211
Accrued expenses:		
Payroll and payroll taxes	183,751	121,138
Pension	<u>431,148</u>	<u>314,411</u>
Total accrued expenses	<u>614,899</u>	<u>435,549</u>
Deferred revenue	-	188,451
Current portion of note payable	<u>35,000</u>	<u>70,000</u>
Total current liabilities	<u>709,952</u>	<u>779,211</u>
Note payable, net of current portion	<u>-</u>	<u>35,000</u>
Total liabilities	<u>709,952</u>	<u>814,211</u>
Net assets:		
Unrestricted net assets	2,344,992	2,563,366
Temporarily restricted net assets	<u>1,923</u>	<u>1,923</u>
Total net assets	<u>2,346,915</u>	<u>2,565,289</u>
Contingency (note 9)		
Total liabilities and net assets	<u>\$ 3,056,867</u>	<u>3,379,500</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statements of Activities
Years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Unrestricted revenue:		
Public school districts:		
Resident student enrollment	\$ 4,434,330	3,700,865
Students with disabilities	215,201	183,400
State aid	67,669	29,078
Contributions	2,422	536
Interest income	602	2,207
Other income	60,402	21,577
Net assets released from restrictions	<u>593,800</u>	<u>2,140,215</u>
Total unrestricted revenue	<u>5,374,426</u>	<u>6,077,878</u>
 Unrestricted expenses:		
Program services:		
Regular education	2,965,269	2,392,545
Special education	292,577	175,170
Other programs	<u>70,977</u>	<u>574,897</u>
Total program services	3,328,823	3,142,612
Management and general	<u>1,159,341</u>	<u>979,020</u>
Total unrestricted expenses	<u>4,488,164</u>	<u>4,121,632</u>
 Other expenses:		
Grants made to other organizations	(10,444)	(1,271,700)
Loss on abandonment of leasehold improvements	(1,075,653)	(4,976)
Loss on disposal of fixed assets	<u>(18,539)</u>	<u>-</u>
Total other expenses	<u>(1,104,636)</u>	<u>(1,276,676)</u>
 Change in unrestricted net assets	<u>(218,374)</u>	<u>679,570</u>
 Changes in temporarily restricted net assets:		
Federal and State grants	405,349	185,985
Local grants	188,451	1,948,510
Restricted contributions	-	7,643
Net assets released from restrictions	<u>(593,800)</u>	<u>(2,140,215)</u>
Change in temporarily restricted net assets	<u>-</u>	<u>1,923</u>
 Increase (decrease) in net assets	(218,374)	681,493
Net assets at beginning of year	<u>2,565,289</u>	<u>1,883,796</u>
Net assets at end of year	<u>\$ 2,346,915</u>	<u>2,565,289</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Years ended June 30, 2015 and 2014

	No. of positions	Program Services			Management and general	Total	
		Regular education	Special education	Other programs		2015	2014
Salaries:							
Instructional	43	\$ 1,609,351	208,140	-	-	1,817,491	1,380,834
Administrative	7	-	-	-	662,685	-	594,136
Non-instructional	5	-	-	49,890	-	49,890	48,348
	<u>55</u>	<u>1,609,351</u>	<u>208,140</u>	<u>49,890</u>	<u>662,685</u>	<u>1,867,381</u>	<u>2,023,318</u>
Total salaries and staff							
Payroll taxes		134,074	17,340	4,156	55,208	155,570	179,993
Employee benefits		432,176	55,894	13,397	177,958	501,467	476,268
Instructional consultants		77,151	-	-	-	77,151	94,800
Instructional materials		26,344	-	-	-	26,344	27,302
Classroom supplies		39,574	-	-	-	39,574	21,644
Field trips		16,785	-	-	-	16,785	14,037
Transportation		20,558	-	-	-	20,558	26,675
Student activities		15,408	-	-	-	15,408	17,225
Student testing and assessment		20,818	-	-	-	20,818	24,020
Special education services		40,332	-	-	-	40,332	40,914
Technology		61,262	-	-	-	61,262	11,700
Conferences		5,587	-	-	-	5,587	2,879
Staff development		5,512	-	-	-	5,512	8,765
Dues and subscriptions		7,288	-	-	-	7,288	4,016
Rent		11,311	1,293	323	3,232	12,927	177,420
Utilities		43,312	4,950	1,237	12,375	49,499	26,584
Insurance		43,404	4,960	1,240	12,401	49,604	57,360
Office supplies		-	-	-	9,333	-	10,011
Telephone		41,578	-	-	-	41,578	23,998
Postage		1,859	-	-	-	1,859	1,427
Printing and promotion		7,078	-	-	-	7,078	27,183
Equipment repair and maintenance		188,528	-	-	-	188,528	50,102
Contractual services		16,765	-	-	-	16,765	18,391
Professional fees		-	-	-	178,838	-	570,971
Events		-	-	-	2,513	-	5,874
Miscellaneous		8,661	-	-	-	8,661	20,722
Depreciation		86,018	-	734	20,803	86,752	150,997
Amortization		-	-	-	350	-	350
Moving and storage		-	-	-	23,645	-	-
Interest expense		4,535	-	-	-	4,535	6,686
		<u>\$ 2,965,269</u>	<u>292,577</u>	<u>70,977</u>	<u>1,159,341</u>	<u>3,328,823</u>	<u>4,121,632</u>
Total unrestricted expenses							

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2014

	No. of positions	Program Services			Management and general	Total
		Regular education	Special education	Other programs		
Salaries:						
Instructional	42	\$ 1,260,722	120,112	-	-	1,380,834
Administrative	7	-	-	-	594,136	594,136
Non-instructional	5	-	-	48,348	-	48,348
Total salaries and staff	54	1,260,722	120,112	48,348	594,136	2,023,318
Payroll taxes						
Employee benefits		113,395	10,800	3,600	52,198	179,993
Instructional consultants		300,049	28,576	9,525	138,118	476,268
Instructional materials		94,800	-	-	-	94,800
Classroom supplies		27,302	-	-	-	27,302
Field trips		21,644	-	-	-	21,644
Transportation		14,037	-	-	-	14,037
Student activities		26,675	-	-	-	26,675
Student testing and assessment		17,225	-	-	-	17,225
Special education services		24,020	-	-	-	24,020
Technology		40,914	-	-	-	40,914
Conferences		11,700	-	-	-	11,700
Staff development		2,874	-	5	-	2,879
Dues and subscriptions		8,765	-	-	-	8,765
Rent		4,016	-	-	-	4,016
Utilities		111,775	10,645	3,548	51,452	177,420
Insurance		16,748	1,595	532	7,709	26,584
Office supplies		36,137	3,442	1,147	16,634	57,360
Telephone		-	-	-	10,011	10,011
Postage		23,955	-	43	-	23,998
Printing and promotion		1,427	-	-	-	1,427
Equipment repair and maintenance		27,183	-	-	-	27,183
Contractual services		50,102	-	-	-	50,102
Professional fees		18,391	-	-	-	18,391
Events		-	-	502,031	68,940	570,971
Miscellaneous		-	-	-	5,874	5,874
Depreciation		14,475	-	6	6,241	20,722
Amortization		117,528	-	6,112	27,357	150,997
Interest expense		-	-	-	350	350
		6,686	-	-	-	6,686
Total unrestricted expenses		\$ 2,392,545	175,170	574,897	979,020	4,121,632

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statements of Cash Flows
Years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Cash receipts from:		
Public school districts	\$ 4,708,827	3,957,387
Federal grants	377,869	161,613
Contributions	2,422	953,494
Other sources	61,004	24,183
Cash payments to/for:		
Employees for services and benefits	(3,240,918)	(2,554,712)
Vendors and suppliers	<u>(1,016,842)</u>	<u>(2,503,170)</u>
Net cash provided by operating activities	<u>892,362</u>	<u>38,795</u>
Cash flows from investing activities:		
Additions to property and equipment	(1,472,057)	(446,544)
Purchase of certificate of deposit	-	(176,448)
Redemption of certificate of deposit	<u>176,448</u>	<u>176,142</u>
Net cash used in investing activities	<u>(1,295,609)</u>	<u>(446,850)</u>
Cash flows from financing activities - principal payments on note payable	<u>(70,000)</u>	<u>(70,000)</u>
Net decrease in cash	(473,247)	(478,055)
Cash at beginning of year	<u>1,533,001</u>	<u>2,011,056</u>
Cash at end of year	<u>\$ 1,059,754</u>	<u>1,533,001</u>
Reconciliation of net assets to net cash provided by operating activities:		
Increase (decrease) in net assets	(218,374)	681,493
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	107,555	150,997
Amortization	350	350
Loss on abandonment of leasehold improvements	1,075,653	4,976
Loss on disposal of fixed assets	18,539	-
Changes in:		
Grants and other receivables	(35,752)	17,799
Prepaid expenses	(21,350)	25,731
Accounts payable	(25,158)	35,777
Accrued expenses	179,350	124,867
Deferred revenue	<u>(188,451)</u>	<u>(1,003,195)</u>
Net cash provided by operating activities	<u>\$ 892,362</u>	<u>38,795</u>
Supplemental schedule of cash flow information - cash paid during the year for interest	<u>\$ 4,535</u>	<u>6,686</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Notes to Financial Statements

June 30, 2015 and 2014

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

King Center Charter School (the School) was chartered by the Board of Regents of the University at the State of New York (the State) on February 1, 2000 for a term of five years pursuant to Article 56 of the New York State Education Law. On February 8, 2013, the State extended the School's Charter through July 31, 2018.

Charter schools receive state and Federal public-school funding and must meet all the same state and Federal testing and learning requirements as public schools, yet they operate independently of the local school district, serving as their own local education agency.

The School is governed by a twelve member, uncompensated Board of Directors and has 368 students in kindergarten through eighth grade. The school offers additional opportunities for enrichment activity including after-school and summer programs.

(b) Basis of Accounting

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

(c) Basis of Presentation

The School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The School does not have any permanently restricted net assets. Accordingly, net assets of the School and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations and may be used for any purpose designated by the School's Board of Directors.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the School and/or the passage of time.

(d) Estimates

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

(e) Cash

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

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(f) Concentration of Credit Risk

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

(g) Grants and Other Receivables

Grants and other receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(h) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of activities. Generally, property and equipment which has a cost in excess of \$500 at the date of acquisition and has an expected useful life of five years is capitalized.

(i) Long-Lived Assets

The School reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. In determining whether there is an impairment of long-lived assets, the School compares the sum of the expected future net cash flows (undiscounted and without interest charges) to the carrying amount of the assets. At June 30, 2015 and 2014, no impairment in value has been recognized.

(j) Public School District Revenue

The School receives per pupil aid which is passed through the Buffalo Public School District. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2015 and 2014, the per pupil rate was \$12,255 and \$12,005, respectively.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(k) Deferred Revenue and Revenue Recognition

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

(l) Donated Equipment, Materials, Supplies and Personnel Services

Donated equipment, materials and supplies are reflected in the financial statements based on the fair market value at the time of donation.

Donated personnel services meeting the requirements for recognition in the financial statements were not material and have not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the School.

(m) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the School. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

(n) Expense Allocation

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

(o) Subsequent Events

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

(p) Income Taxes

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The School has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the School has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the School are subject to examination by taxing authorities. The School is no longer subject to tax examination for the years ended June 30, 2011, and prior.

(q) Reclassifications

Reclassifications have been made to certain 2014 balances in order to conform them to the 2015 presentation.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(2) Property and Equipment

Property and equipment are recorded at cost. A summary of property and equipment at June 30, 2015 and 2014 is as follows:

	<u>2015</u>	<u>2014</u>
Land	\$ 35,776	2,276
Leasehold and land improvements	-	1,557,019
Building	345,828	-
Building improvements	1,284,045	-
Office equipment	82,213	59,679
Instructional equipment	491,979	351,858
Maintenance equipment	4,172	1,499
Construction in progress	-	373,208
Vehicles	<u>26,042</u>	<u>26,042</u>
	2,270,055	2,371,581
Less accumulated depreciation	<u>(417,592)</u>	<u>(789,428)</u>
Net property and equipment	\$ <u>1,852,463</u>	<u>1,582,153</u>

(3) Certificate of Deposit

At June 30, 2014, the Organization held a certificate of deposit at M&T Bank amounting to \$176,448, with interest at 0.10%, maturing on September 14, 2014. The Organization held no certificates of deposit in 2015.

Fair Value Measurements

A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Level 1 assets and liabilities are those whose inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access. Investments held by the Organization are classified as level 1 in the fair value hierarchy.

(4) Line of Credit

The School has a \$200,000 line of credit with a local bank with interest payable at 1% above the bank's prime rate (4.25% at June 30, 2015). This is a demand note and substantially all of the School's assets are secured under the loan. At June 30, 2015 and 2014, there was no balance on the line.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(5) Note Payable

Note payable consisted of the following at June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
\$350,000 term note due in monthly payments of \$5,833, plus interest currently at 4.25%, maturing December 2015, secured by a certificate of deposit in the amount of \$175,000 and guaranteed by King Urban Life Center, Inc. The School received approval to release the certificate of deposit held as collateral on October 31, 2013.	\$ 35,000	105,000
Less current portion	(35,000)	(70,000)
Note payable, net of current portion	\$ <u> -</u>	<u> 35,000</u>

(6) Related Party Transactions

There are common Directors of the King Urban Life Center, Inc. (a nonprofit organization) (the Center) who also serve on the Board of Directors of the School. The School rented space for instruction from the Center.

The School entered into a lease agreement with the Center to lease two facilities, one at 30 Rich Street and one at 938 Genesee Street. Rent expense for the years ended June 30, 2015 and 2014 amounted to \$16,159 and \$177,420, respectively. The initial lease for 938 Genesee Street was for a term of one year and is automatically renewable unless terminated by either party. The School terminated the lease at 938 Genesee Street on June 30, 2014. The School was released from the lease for 30 Rich Street in February 2015, when they signed a lease termination agreement with the Center.

The School had prepaid rent to the Center of \$16,159 at June 30, 2014 for 30 Rich Street. There was no prepaid rent as of June 30, 2015.

(7) Pension Plan

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

NYSTRS is administered by the New York State Teachers' Retirement Board and provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(7) Pension Plan, Continued

NYSTRS is noncontributory, except for employees who joined the System after July 27, 1976 and prior to January 1, 2010, who contribute 3% of their salary, except that employees in NYSTRS more than ten years are no longer required to contribute. Those joining NYSTRS on or after January 1, 2010 are required to contribute 3.5% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The School is required to contribute at an actuarially determined rate. The rates for NYSTRS were 17.53% and 16.25% of the annual covered payroll as of June 30, 2015 and 2014, respectively. Required annual contributions of \$360,277 and \$259,800 were paid to NYSTRS by the School for the years ended June 30, 2015 and 2014, respectively.

(8) Defined Contribution Plan

The School sponsors a contributory defined contribution plan (the Plan) covering employees who have completed 1,000 hours of service. The employer contribution is calculated based on a pro rata basis of compensation of each eligible participant, but in no event will exceed the lesser of: (a) five percent (5%) of compensation or (b) one-third ($\frac{1}{3}$) of the highest allocation rate for any highly compensated participant for the plan year. The School contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations, as determined annually by the Board of Directors. Total expense for the years ended June 30, 2015 and 2014 was \$48,874 and \$15,084, respectively. The School also sponsors a non-contributory tax deferred annuity 403(b) plan. Eligible employees may contribute to the Plan up to the maximum allowed by Internal Revenue Code.

(9) Contingency

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

(10) Expansion Plan

The School has an expansion plan to increase student population whereby they will add additional students every year until 2018, adding seventh and eighth grades. Each year students will be added until a student population of 432 is reached in fiscal year ending June 30, 2018.

In June 2014, the School signed an agreement to purchase former School 71 located at 156 Newburgh Avenue in Buffalo, New York for a price of \$330,000. The School was approved for a State Charter Schools Institute Grant in the amount of \$200,000 to assist with the purchase of the building.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(11) Escrow Reserve

As set forth in its charter, the School established an escrow in August 2007, in the amount of \$75,000 for the purpose of funding legal and audit fees in the event of dissolution. The amount in escrow was \$75,000 as of June 30, 2015 and 2014.

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 Directors
King Center 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 King Center Charter School (the School), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 23, 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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether King Center Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements 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 an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2015-1.

King Center Charter School's Response to Finding

King Center Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. King Center Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 23, 2015

KING CENTER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Year ended June 30, 2015

2015-1 Fire Inspection Documentation

Condition - The current fire inspection could not be located for the Newburgh location.

Criteria - New York State Education Department (NYSED) regulations require that documentation including the School's fire inspection be properly maintained.

Effect - The fire inspection was not properly retained in accordance with NYSED regulations.

Cause - The School personnel did not follow correct procedures or due care in retaining fire inspection records during construction and after the employee responsible for the fire inspection left the School's employment.

Recommendation - Management should take greater care to ensure that they take proper steps to retain required documentation.

Management's Reply - Immediately, upon discovery of the missing documentation, management contacted the local Fire Marshall and obtained the required fire inspection to bring the School into compliance with NYSED regulations.

KING CENTER CHARTER SCHOOL
Status of Prior Year Audit Findings
Year ended June 30, 2015

2014-1 Student Files

Condition - Compliance testing included a review of 45 student files. One instance of noncompliance was noted in the 45 files tested in 2014. One student file was missing the enrollment form.

Status - Management has corrected the noted deficiency and there were no recurring instances of noncompliance relating to student files in 2015.



Audited Financial Statement Checklist

Last updated: 10/30/2015

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)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	No
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Yes

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

Thank you.



Appendix E: Disclosure of Financial Interest Form

Created: 07/23/2015

Last updated: 09/23/2015

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

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

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

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: 07/21/2015

Last updated: 07/23/2015

Page 1

140600860814 KING CENTER CS

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	Catherine Wettlaufer, J.D.	[REDACTED]	Chair/Board President	Yes	Law & Education	Expires 2015 2 years of service
2	Michelle Martin	[REDACTED]	Vice Chair/Vice President	Yes	Former Parent	Expires 2015 6 7 years of service
3	Brooke Anderson-Tompkins	[REDACTED]	Secretary	Yes	Finance & Commercial Real Estate	Expires 2015 14 years of service
4	Carl Morgan	[REDACTED]	Treasurer	Yes	Finance	Expires 2017 4 years of service
5	Susan Koch	[REDACTED]	Parent Representative	Yes	Parent	Expires 2017 4 years of service
6	Abby Stevens	[REDACTED]	Parent Representative	Yes	Parent	Expires 2015 3 years of service
7	Olga Karman	[REDACTED]	Trustee/Member	Yes	Education, ELL	Expires 2015 3 years of service
8	Timothy Kupinski, A.I.A.	[REDACTED]	Trustee/Member	Yes	Architecture & Non-Profit Fundraising	Expires 2015 3 years of service
9	Robert Kresse, J.D.	[REDACTED]	Trustee/Member	Yes	Law, Real Estate, Non-Profit	Expires 2015 3 years of service
10	Steven G. Biltekoff	[REDACTED]	Trustee/Member	Yes	Law, Non-Profit & Education	Expires 2016 5 years of service
11	Wendell Whitaker	[REDACTED]	Trustee/Member	Yes	Former Parent, Government	Expires 2017 4 years of service
12	Reginald D. Melson	[REDACTED]	Trustee/Member	Yes	Finance	Expires 2016 5 years of service
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2. Total Number of Members Joining Board during the 2014-15 school year

0

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

3

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

12

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.

During the 2015 recruitment and enrollment period, King Center Charter School assessed the demographics of the current student population and determined that a proactive recruitment of English Language Learners should continue to be the primary focus of the school's marketing efforts. During the 2014-2015 school year, the school ELL population has three percent, which was a slight increase from the 2013-2014 school year. This determination to continue to focus on ELL families was made because of the current and historically high rates of Students with Disabilities and students receiving free or reduced price lunch.

During the 2015 recruitment period, KCCS purchased an advertisement in the neighborhood publishing circulations and delivered applications to Head Start, daycare centers, and agencies that serve children and families.

Finally, KCCS continues to communicate with a refugee resettlement agency and a long-term refugee service agency in order to recruit children and families who have recently relocated from other parts of the world. KCCS has had some success in recruiting the emergent Middle Eastern and Nigerian population in Buffalo.



Appendix I: Teacher and Administrator Attrition

Created: 07/22/2015

Last updated: 07/30/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name: 140600860814 KING CENTER CS

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
	26	8	0

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
	6	0	2

Thank you



Budget and Quarterly Report Template
for SUNY Authorized Charter Schools

King Center Charter School

Contact Name: Barbara Lindaman
Contact Email: [REDACTED]
Contact Phone: [REDACTED]

Prior Year: 2013-14
Current Year: 2014-15

**King Center Charter School
BALANCE SHEET
2014-15**

	<u>Prior Year</u> 2013-14	<u>Q1</u> As of 9/30	<u>Q2</u> As of 12/31	<u>Q3</u> As of 3/31	<u>Q4</u> As of 6/30
ASSETS					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	-	-	-	-	-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	-	-	-	-	-
<u>OTHER ASSETS</u>	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Dreferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

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**King Center Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-	-
Total Expenses	-	886,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-	-
Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-	-
Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-

	Prior Year Actual 2013-14	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance

* If there are NO budget revisions at the time of quarterly submittal leave 'CURRENT' Column(s) COMPLETELY BLANK. IF Current Column(s) are left blank the Original Budget numbers for that particular quarter will flow to the TY Current Budget AND to the Quarterly Tab. IF Current Budget column is utilized, the ORANGE CELLS MUST be filled in first for the entire column to register. If utilizing the CURRENT BUDGET column the entire column should be completed.

REVENUE													
REVENUES FROM STATE SOURCES													
Per Pupil Revenue	CY Per Pupil Rate												
School District 1 (Buffalo)	12,255	-	441,180	-	-	1,323,540	-	-	1,323,540	-	-	1,323,540	-
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	12,255	-	441,180	-	-	1,323,540	-	-	1,323,540	-	-	1,323,540	-
Special Education Revenue	-	-	8,710	-	-	26,130	-	-	26,130	-	-	26,130	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	449,890	-	-	1,349,670	-	-	1,349,670	-	-	1,349,670	-
REVENUE FROM FEDERAL FUNDING	-	-	-	-	-	-	-	-	-	-	-	-	-
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-	-	-
Title I	-	-	44,508	-	-	44,514	-	-	44,514	-	-	44,514	-
Title Funding - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	44,508	-	-	44,514	-	-	44,514	-	-	44,514	-
LOCAL and OTHER REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	1,000	-	-	3,000	-	-	3,000	-	-	3,000	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	1,000	-	-	3,000	-	-	3,000	-	-	3,000	-
TOTAL REVENUE	-	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-

King Center Charter School Budget / Operating Plan 2014-15														
		1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			
		Prior Year Actual 2013-14	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
6	Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-	-
7	Total Expenses	-	888,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-	-
8	Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-	-
9	Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-	-
10	Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-	-
13														
139	ENROLLMENT - *School Districts Are Linked To Above Entries*													
161	School District 1 (Buffalo)	-	360	-	-	360	-	-	360	-	-	360	-	-
162	School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
163	School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
164	School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
165	School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
166	School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
167	School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
177	TOTAL ENROLLMENT	-	360	-	-	360	-	-	360	-	-	360	-	-
178														
179	REVENUE PER PUPIL	-	1,376	-	-	3,881	-	-	3,881	-	-	3,881	-	-
180														
181	EXPENSES PER PUPIL	-	2,469	-	-	3,489	-	-	3,487	-	-	3,485	-	-

King Center Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
2						
3						
4						
5						
6	Total Revenue	4,686,950	4,686,950	-	4,686,950	4,686,950
7	Total Expenses	4,654,797	4,654,797	-	(4,654,797)	(4,654,797)
8	Net Income	32,153	32,153	-	32,153	32,153
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
14						
15	REVENUE					
16	REVENUES FROM STATE SOURCES					
17	Per Pupil Revenue					
18	School District 1 (Buffalo)	12,255	4,411,800	4,411,800	-	4,411,800
19	School District 2 (Enter Name)	-	-	-	-	-
20	School District 3 (Enter Name)	-	-	-	-	-
21	School District 4 (Enter Name)	-	-	-	-	-
22	School District 5 (Enter Name)	-	-	-	-	-
23	School District 6 (Enter Name)	-	-	-	-	-
24	School District 7 (Enter Name)	-	-	-	-	-
25	School District 8 (Enter Name)	-	-	-	-	-
26	School District 9 (Enter Name)	-	-	-	-	-
27	School District 10 (Enter Name)	-	-	-	-	-
28	School District 11 (Enter Name)	-	-	-	-	-
29	School District 12 (Enter Name)	-	-	-	-	-
30	School District 13 (Enter Name)	-	-	-	-	-
31	School District 14 (Enter Name)	-	-	-	-	-
32	School District 15 (Enter Name)	-	-	-	-	-
33	School District - ALL OTHER	-	-	-	-	-
34	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	12,255	4,411,800	4,411,800	-	4,411,800
35	Special Education Revenue		87,100	87,100	-	87,100
36	Grants					
37	Stimulus					
38	DYCD (Department of Youth and Community Developm.)					
39	Other					
40	Other					
41	TOTAL REVENUE FROM STATE SOURCES		4,498,900	4,498,900	-	4,498,900
42						
43	REVENUE FROM FEDERAL FUNDING					
44	IDEA Special Needs					
45	Title I		178,050	178,050	-	178,050
46	Title Funding - Other					
47	School Food Service (Free Lunch)					
48	Grants					
49	Charter School Program (CSP) Planning & Implementation					
50	Other					
51	Other					
52	TOTAL REVENUE FROM FEDERAL SOURCES		178,050	178,050	-	178,050
53						
54	LOCAL and OTHER REVENUE					
55	Contributions and Donations		10,000	10,000	-	10,000
56	Fundraising					
57	Erate Reimbursement					
58	Earnings on Investments					
59	Interest Income					
60	Food Service (Income from meals)					
61	Text Book					
62	OTHER					
63	TOTAL REVENUE FROM LOCAL and OTHER SOURCES		10,000	10,000	-	10,000
64						
65	TOTAL REVENUE		4,686,950	4,686,950	-	4,686,950
66						

King Center Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
6	Total Revenue	4,686,950	4,686,950	-	4,686,950	4,686,950
7	Total Expenses	4,654,797	4,654,797	-	(4,654,797)	(4,654,797)
8	Net Income	32,153	32,153	-	32,153	32,153
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
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68	EXPENSES					
69	ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions				
70	Executive Management	1.00	118,452	118,452	-	(118,452)
71	Instructional Management	-	-	-	-	-
72	Deans, Directors & Coordinators	3.00	173,941	173,941	-	(173,941)
73	CFD / Director of Finance	1.00	66,952	66,952	-	(66,952)
74	Operation / Business Manager	1.00	69,648	69,648	-	(69,648)
75	Administrative Staff	1.00	36,052	36,052	-	(36,052)
76	TOTAL ADMINISTRATIVE STAFF	7.00	465,045	465,045	-	(465,045)
77						
78	INSTRUCTIONAL PERSONNEL COSTS					
79	Teachers - Regular	23.50	1,037,455	1,037,455	-	(1,037,455)
80	Teachers - SPED	5.00	211,560	211,560	-	(211,560)
81	Substitute Teachers	1.00	40,000	40,000	-	(40,000)
82	Teaching Assistants	6.00	36,000	36,000	-	(36,000)
83	Specialty Teachers	2.00	98,133	98,133	-	(98,133)
84	Aides	-	-	-	-	-
85	Therapists & Counselors	2.00	92,016	92,016	-	(92,016)
86	Other	3.00	166,348	166,348	-	(166,348)
87	TOTAL INSTRUCTIONAL	42.50	1,681,512	1,681,512	-	(1,681,512)
88						
89	NON-INSTRUCTIONAL PERSONNEL COSTS					
90	Nurse	1.00	37,000	37,000	-	(37,000)
91	Librarian	1.00	31,210	31,210	-	(31,210)
92	Custodian	2.00	65,508	65,508	-	(65,508)
93	Security	-	-	-	-	-
94	Other	1.00	37,504	37,504	-	(37,504)
95	TOTAL NON-INSTRUCTIONAL	5.00	171,222	171,222	-	(171,222)
96						
97	SUBTOTAL PERSONNEL SERVICE COSTS	54.50	2,317,779	2,317,779	-	(2,317,779)
98						
99	PAYROLL TAXES AND BENEFITS					
100	Payroll Taxes		255,000	255,000	-	(255,000)
101	Fringe / Employee Benefits		402,200	402,200	-	(402,200)
102	Retirement / Pension		406,300	406,300	-	(406,300)
103	TOTAL PAYROLL TAXES AND BENEFITS		1,063,500	1,063,500	-	(1,063,500)
104						
105	TOTAL PERSONNEL SERVICE COSTS	54.50	3,381,279	3,381,279	-	(3,381,279)
106						
107	CONTRACTED SERVICES					
108	Accounting / Audit		-	-	-	-
109	Legal		-	-	-	-
110	Management Company Fee		-	-	-	-
111	Nurse Services		-	-	-	-
112	Food Service / School Lunch		-	-	-	-
113	Payroll Services		-	-	-	-
114	Special Ed Services		50,000	50,000	-	(50,000)
115	Titelment Services (i.e. Title I)		-	-	-	-
116	Other Purchased / Professional / Consulting		192,730	192,730	-	(192,730)
117	TOTAL CONTRACTED SERVICES		242,730	242,730	-	(242,730)
118						
119	SCHOOL OPERATIONS					
120	Board Expenses		-	-	-	-
121	Classroom / Teaching Supplies & Materials		84,950	84,950	-	(84,950)
122	Special Ed Supplies & Materials		-	-	-	-
123	Textbooks / Workbooks		-	-	-	-
124	Supplies & Materials other		-	-	-	-
125	Equipment / Furniture		-	-	-	-
126	Telephone		26,140	26,140	-	(26,140)
127	Technology		36,850	36,850	-	(36,850)
128	Student Testing & Assessment		17,200	17,200	-	(17,200)
129	Field Trips		11,300	11,300	-	(11,300)
130	Transportation (student)		42,400	42,400	-	(42,400)
131	Student Services - other		19,630	19,630	-	(19,630)
132	Office Expense		20,950	20,950	-	(20,950)
133	Staff Development		10,720	10,720	-	(10,720)
134	Staff Recruitment		-	-	-	-
135	Student Recruitment / Marketing		-	-	-	-
136	School Meals / Lunch		-	-	-	-
137	Travel (Staff)		-	-	-	-
138	Fundraising		4,000	4,000	-	(4,000)
139	Other		145,388	145,388	-	(145,388)
140	TOTAL SCHOOL OPERATIONS		419,528	419,528	-	(419,528)
141						
142	FACILITY OPERATION & MAINTENANCE					
143	Insurance		74,000	74,000	-	(74,000)
144	Janitorial		-	-	-	-
145	Building and Land Rent / Lease		15,600	15,600	-	(15,600)
146	Repairs & Maintenance	</				

King Center Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
	4,686,950	4,686,950	-	4,686,950	4,686,950	
6	Total Revenue	4,686,950	4,686,950	-	4,686,950	4,686,950
7	Total Expenses	4,654,797	4,654,797	-	(4,654,797)	(4,654,797)
8	Net Income	32,153	32,153	-	32,153	32,153
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
14						
15						
160	ENROLLMENT - *School Districts Are Linked To Above Entries*					
161	School District 1 (Buffalo)					
162	School District 2 (Enter Name)					
163	School District 3 (Enter Name)					
164	School District 4 (Enter Name)					
165	School District 5 (Enter Name)					
166	School District 6 (Enter Name)					
167	School District 7 (Enter Name)					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	TOTAL ENROLLMENT					
178						
179	REVENUE PER PUPIL					
180						
181	EXPENSES PER PUPIL					

**King Center Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-
Total Expenses	-	888,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-
Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-
Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-

* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance

REVENUE * When entering in Actuals, ORANGE cells must be entered in EACH SECTION in order to generate variance analysis.

		REVENUES FROM STATE SOURCES											
		CY Per Pupil Rate											
Per Pupil Revenue	12,255	-	441,180	-	-	1,323,540	-	-	1,323,540	-	-	1,323,540	-
School District 1 (Buffalo)		-	-	-	-	-	-	-	-	-	-	-	-
School District 2 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	12,255	-	441,180	-	-	1,323,540	-	-	1,323,540	-	-	1,323,540	-
Special Education Revenue		-	8,710	-	-	26,130	-	-	26,130	-	-	26,130	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	449,890	-	-	1,349,670	-	-	1,349,670	-	-	1,349,670	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs		-	-	-	-	-	-	-	-	-	-	-	-
Title I		-	44,508	-	-	44,514	-	-	44,514	-	-	44,514	-
Title Funding - Other		-	-	-	-	-	-	-	-	-	-	-	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	44,508	-	-	44,514	-	-	44,514	-	-	44,514	-
LOCAL and OTHER REVENUE													
Contributions and Donations		-	1,000	-	-	3,000	-	-	3,000	-	-	3,000	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	-	-
OTHER		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	1,000	-	-	3,000	-	-	3,000	-	-	3,000	-
TOTAL REVENUE		-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-

**King Center Charter School
Budget / Operating Plan
2014-15**

	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-
Total Expenses	-	888,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-
Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-
Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed												
EXPENSES												
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions											
Executive Management	-	29,613	-	-	29,613	-	-	29,613	-	-	29,613	-
Instructional Management	-	-	-	-	-	-	-	-	-	-	-	-
Deans, Directors & Coordinators	-	38,032	-	-	45,303	-	-	45,303	-	-	45,303	-
CFO / Director of Finance	-	16,738	-	-	16,738	-	-	16,738	-	-	16,738	-
Operation / Business Manager	-	17,412	-	-	17,412	-	-	17,412	-	-	17,412	-
Administrative Staff	-	9,013	-	-	9,013	-	-	9,013	-	-	9,013	-
TOTAL ADMINISTRATIVE STAFF	-	110,808	-	-	118,079	-	-	118,079	-	-	118,079	-
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	103,746	-	-	311,239	-	-	311,239	-	-	311,231	-
Teachers - SPED	-	21,156	-	-	63,468	-	-	63,468	-	-	63,468	-
Substitute Teachers	-	4,000	-	-	12,000	-	-	12,000	-	-	12,000	-
Teaching Assistants	-	3,600	-	-	10,800	-	-	10,800	-	-	10,800	-
Specialty Teachers	-	9,813	-	-	29,440	-	-	29,440	-	-	29,440	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	17,004	-	-	25,004	-	-	25,004	-	-	25,004	-
Other	-	35,887	-	-	43,487	-	-	43,487	-	-	43,487	-
TOTAL INSTRUCTIONAL	-	195,206	-	-	495,438	-	-	495,438	-	-	495,430	-
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	3,700	-	-	11,100	-	-	11,100	-	-	11,100	-
Librarian	-	3,121	-	-	9,363	-	-	9,363	-	-	9,363	-
Custodian	-	16,377	-	-	16,377	-	-	16,377	-	-	16,377	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	9,376	-	-	9,376	-	-	9,376	-	-	9,376	-
TOTAL NON-INSTRUCTIONAL	-	32,574	-	-	46,216	-	-	46,216	-	-	46,216	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	338,588	-	-	659,733	-	-	659,733	-	-	659,725	-
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	63,750	-	-	63,750	-	-	63,750	-	-	63,750	-
Fringe / Employee Benefits	-	100,550	-	-	100,550	-	-	100,550	-	-	100,550	-
Retirement / Pension	-	81,850	-	-	108,150	-	-	108,150	-	-	108,150	-
TOTAL PAYROLL TAXES AND BENEFITS	-	246,150	-	-	272,450	-	-	272,450	-	-	272,450	-
TOTAL PERSONNEL SERVICE COSTS	-	584,738	-	-	932,183	-	-	932,183	-	-	932,175	-
CONTRACTED SERVICES												
Accounting / Audit	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	5,000	-	-	15,000	-	-	15,000	-	-	15,000	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	32,208	-	-	53,508	-	-	53,508	-	-	53,508	-
TOTAL CONTRACTED SERVICES	-	37,208	-	-	68,508	-	-	68,508	-	-	68,508	-
SCHOOL OPERATIONS												
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	8,495	-	-	25,485	-	-	25,485	-	-	25,485	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	6,535	-	-	6,535	-	-	6,535	-	-	6,535	-
Technology	-	3,685	-	-	11,055	-	-	11,055	-	-	11,055	-
Student Testing & Assessment	-	1,720	-	-	5,160	-	-	5,160	-	-	5,160	-
Field Trips	-	1,130	-	-	3,390	-	-	3,390	-	-	3,390	-
Transportation (student)	-	20,440	-	-	7,320	-	-	7,320	-	-	7,320	-
Student Services - other	-	1,963	-	-	5,889	-	-	5,889	-	-	5,889	-
Office Expense	-	5,238	-	-	5,238	-	-	5,238	-	-	5,238	-
Staff Development	-	1,072	-	-	3,216	-	-	3,216	-	-	3,216	-
Staff Recruitment	-	-	-	-	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	-	-	-	-	-	-	-	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	400	-	-	1,200	-	-	1,200	-	-	1,200	-
Other	-	63,387	-	-	27,684	-	-	27,452	-	-	28,755	-
TOTAL SCHOOL OPERATIONS	-	114,065	-	-	102,382	-	-	101,890	-	-	101,191	-
FACILITY OPERATION & MAINTENANCE												
Insurance	-	18,500	-	-	18,500	-	-	18,500	-	-	18,500	-
Janitorial	-	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease	-	3,900	-	-	3,900	-	-	3,900	-	-	3,900	-
Repairs & Maintenance	-	50,415	-	-	50,415	-	-	50,415	-	-	50,415	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	32,500	-	-	32,500	-	-	32,500	-	-	32,500	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	105,315	-	-	105,315	-	-	105,315	-	-	105,315	-
DEPRECIATION & AMORTIZATION RESERVES / CONTINGENCY	-	47,500	-	-	47,500	-	-	47,500	-	-	47,500	-
TOTAL EXPENSES	-	888,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-

**King Center Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-
Total Expenses	-	888,626	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-
Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-
Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-
NET INCOME	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-

**King Center Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	495,398	-	-	1,397,184	-	-	1,397,184	-	-	1,397,184	-
Total Expenses	-	888,826	-	-	1,255,888	-	-	1,255,396	-	-	1,254,687	-
Net Income	-	(393,428)	-	-	141,296	-	-	141,788	-	-	142,497	-
Actual Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-
Total Paid Student Enrollment	-	360	-	-	360	-	-	360	-	-	360	-
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*												
School District 1 (Buffalo)	-	360	-	-	360	-	-	360	-	-	360	-
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	360	-	-	360	-	-	360	-	-	360	-
REVENUE PER PUPIL	-	1,376	-	-	3,881	-	-	3,881	-	-	3,881	-
EXPENSES PER PUPIL	-	2,469	-	-	3,489	-	-	3,487	-	-	3,485	-

**King Center Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	4,686,950	(4,686,950)	-	-	4,686,950	(4,686,950)	-	-
Total Expenses	-	-	-	4,654,797	4,654,797	-	-	4,654,797	4,654,797	-	-
Net Income	-	-	-	32,153	(32,153)	-	-	32,153	(32,153)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

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

TOTALS AND VARIANCE ANALYSIS

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters		Actual CY vs. Actual PY
REVENUE												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue												
School District 1 (Buffalo)	12,255	-	-	4,411,800	(4,411,800)	-	-	4,411,800	(4,411,800)	-	-	-
School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	12,255	-	-	4,411,800	(4,411,800)	-	-	4,411,800	(4,411,800)	-	-	-
Special Education Revenue	-	-	-	87,100	(87,100)	-	-	87,100	(87,100)	-	-	-
Grants												
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES				4,498,900	(4,498,900)			4,498,900	(4,498,900)			
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-	-
Title I	-	-	-	178,050	(178,050)	-	-	178,050	(178,050)	-	-	-
Title Funding - Other	-	-	-	-	-	-	-	-	-	-	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-
Grants												
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES				178,050	(178,050)			178,050	(178,050)			
LOCAL and OTHER REVENUE												
Contributions and Donations	-	-	-	10,000	(10,000)	-	-	10,000	(10,000)	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES				10,000	(10,000)			10,000	(10,000)			
TOTAL REVENUE				4,686,950	(4,686,950)			4,686,950	(4,686,950)			

**King Center Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	4,686,950	(4,686,950)	-	-	4,686,950	(4,686,950)	-	-
Total Expenses	-	-	-	4,654,797	4,654,797	-	-	4,654,797	4,654,797	-	-
Net Income	-	-	-	32,153	(32,153)	-	-	32,153	(32,153)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

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

TOTALS AND VARIANCE ANALYSIS

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Budget TY	vs. Current	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	Actual Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
EXPENSES													
ADMINISTRATIVE STAFF PERSONNEL COSTS													
	No. of Positions												
Executive Management	-	-	-	118,452	118,452	-	-	118,452	118,452	-	-	-	-
Instructional Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Deans, Directors & Coordinators	-	-	-	173,941	173,941	-	-	173,941	173,941	-	-	-	-
CFD / Director of Finance	-	-	-	66,952	66,952	-	-	66,952	66,952	-	-	-	-
Operation / Business Manager	-	-	-	69,648	69,648	-	-	69,648	69,648	-	-	-	-
Administrative Staff	-	-	-	36,052	36,052	-	-	36,052	36,052	-	-	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	465,045	465,045	-	-	465,045	465,045	-	-	-	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	-	-	1,037,455	1,037,455	-	-	1,037,455	1,037,455	-	-	-	-
Teachers - SPED	-	-	-	211,560	211,560	-	-	211,560	211,560	-	-	-	-
Substitute Teachers	-	-	-	40,000	40,000	-	-	40,000	40,000	-	-	-	-
Teaching Assistants	-	-	-	36,000	36,000	-	-	36,000	36,000	-	-	-	-
Specialty Teachers	-	-	-	98,133	98,133	-	-	98,133	98,133	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	92,016	92,016	-	-	92,016	92,016	-	-	-	-
Other	-	-	-	166,348	166,348	-	-	166,348	166,348	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	1,681,512	1,681,512	-	-	1,681,512	1,681,512	-	-	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	37,000	37,000	-	-	37,000	37,000	-	-	-	-
Librarian	-	-	-	31,210	31,210	-	-	31,210	31,210	-	-	-	-
Custodian	-	-	-	65,508	65,508	-	-	65,508	65,508	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	37,504	37,504	-	-	37,504	37,504	-	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	171,222	171,222	-	-	171,222	171,222	-	-	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	2,317,779	2,317,779	-	-	2,317,779	2,317,779	-	-	-	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	-	-	255,000	255,000	-	-	255,000	255,000	-	-	-	-
Fringe / Employee Benefits	-	-	-	402,200	402,200	-	-	402,200	402,200	-	-	-	-
Retirement / Pension	-	-	-	406,300	406,300	-	-	406,300	406,300	-	-	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	1,063,500	1,063,500	-	-	1,063,500	1,063,500	-	-	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	3,381,279	3,381,279	-	-	3,381,279	3,381,279	-	-	-	-
CONTRACTED SERVICES													
Accounting / Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	50,000	50,000	-	-	50,000	50,000	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	192,730	192,730	-	-	192,730	192,730	-	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-	242,730	242,730	-	-	242,730	242,730	-	-	-	-
SCHOOL OPERATIONS													
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	84,950	84,950	-	-	84,950	84,950	-	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	26,140	26,140	-	-	26,140	26,140	-	-	-	-
Technology	-	-	-	36,850	36,850	-	-	36,850	36,850	-	-	-	-
Student Testing & Assessment	-	-	-	17,200	17,200	-	-	17,200	17,200	-	-	-	-
Field Trips	-	-	-	11,300	11,300	-	-	11,300	11,300	-	-	-	-
Transportation (student)	-	-	-	42,400	42,400	-	-	42,400	42,400	-	-	-	-
Student Services - other	-	-	-	19,630	19,630	-	-	19,630	19,630	-	-	-	-
Office Expense	-	-	-	20,950	20,950	-	-	20,950	20,950	-	-	-	-
Staff Development	-	-	-	10,720	10,720	-	-	10,720	10,720	-	-	-	-
Staff Recruitment	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Recruitment / Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	4,000	4,000	-	-	4,000	4,000	-	-	-	-
Other	-	-	-	145,388	145,388	-	-	145,388	145,388	-	-	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	419,528	419,528	-	-	419,528	419,528	-	-	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance	-	-	-	74,000	74,000	-	-	74,000	74,000	-	-	-	-
Janitorial	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and Land Rent / Lease	-	-	-	15,600	15,600	-	-	15,600	15,600	-	-	-	-
Repairs & Maintenance	-	-	-	201,660	201,660	-	-	201,660	201,660	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	130,000	130,000	-	-	130,000	130,000	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	421,260	421,260	-	-	421,260	421,260	-	-	-	-
DEPRECIATION & AMORTIZATION													
	-	-	-	190,000	190,000	-	-	190,000	190,000	-	-	-	-
RESERVES / CONTINGENCY													
	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	4,654,797	4,654,797	-	-	4,654,797	4,654,797	-	-	-	-

**King Center Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	4,686,950	(4,686,950)	-	-	4,686,950	(4,686,950)	-	-
Total Expenses	-	-	-	4,654,797	4,654,797	-	-	4,654,797	4,654,797	-	-
Net Income	-	-	-	32,153	(32,153)	-	-	32,153	(32,153)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

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

TOTALS AND VARIANCE ANALYSIS

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters		Actual CY vs. Actual PY
NET INCOME	-	-	-	32,153	(32,153)	-	-	32,153	(32,153)			-



Annual Report Requirement
for SUNY Authorized Charter Schools

King Center Charter School

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

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

KING CENTER CHARTER SCHOOL
Financial Statements
June 30, 2015 and 2014
(With Independent Auditors' Report Thereon)

KING CENTER CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Center Charter School:

Report on the Financial Statements

We have audited the accompanying financial statements of King Center Charter School (the School), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School'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 School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and 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 King Center Charter School as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 23, 2015, on our consideration of King Center Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 23, 2015

KING CENTER CHARTER SCHOOL
Statements of Financial Position
June 30, 2015 and 2014

<u>Assets</u>	<u>2015</u>	<u>2014</u>
Current assets:		
Cash	\$ 1,059,754	1,533,001
Certificate of deposit	-	176,448
Grants and other receivables	91,882	56,130
Prepaid expenses	<u>52,681</u>	<u>31,331</u>
Total current assets	<u>1,204,317</u>	<u>1,796,910</u>
Property and equipment, at cost	2,270,055	2,371,581
Less accumulated depreciation	<u>(417,592)</u>	<u>(789,428)</u>
Net property and equipment	<u>1,852,463</u>	<u>1,582,153</u>
Deferred loan fees	1,750	1,750
Less accumulated amortization	<u>(1,663)</u>	<u>(1,313)</u>
Net deferred loan fees	<u>87</u>	<u>437</u>
Total assets	<u>\$ 3,056,867</u>	<u>3,379,500</u>
<u>Liabilities and Net Assets</u>		
Current liabilities:		
Accounts payable	60,053	85,211
Accrued expenses:		
Payroll and payroll taxes	183,751	121,138
Pension	<u>431,148</u>	<u>314,411</u>
Total accrued expenses	<u>614,899</u>	<u>435,549</u>
Deferred revenue	-	188,451
Current portion of note payable	<u>35,000</u>	<u>70,000</u>
Total current liabilities	<u>709,952</u>	<u>779,211</u>
Note payable, net of current portion	<u>-</u>	<u>35,000</u>
Total liabilities	<u>709,952</u>	<u>814,211</u>
Net assets:		
Unrestricted net assets	2,344,992	2,563,366
Temporarily restricted net assets	<u>1,923</u>	<u>1,923</u>
Total net assets	<u>2,346,915</u>	<u>2,565,289</u>
Contingency (note 9)		
Total liabilities and net assets	<u>\$ 3,056,867</u>	<u>3,379,500</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statements of Activities
Years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Unrestricted revenue:		
Public school districts:		
Resident student enrollment	\$ 4,434,330	3,700,865
Students with disabilities	215,201	183,400
State aid	67,669	29,078
Contributions	2,422	536
Interest income	602	2,207
Other income	60,402	21,577
Net assets released from restrictions	<u>593,800</u>	<u>2,140,215</u>
Total unrestricted revenue	<u>5,374,426</u>	<u>6,077,878</u>
 Unrestricted expenses:		
Program services:		
Regular education	2,965,269	2,392,545
Special education	292,577	175,170
Other programs	<u>70,977</u>	<u>574,897</u>
Total program services	3,328,823	3,142,612
Management and general	<u>1,159,341</u>	<u>979,020</u>
Total unrestricted expenses	<u>4,488,164</u>	<u>4,121,632</u>
 Other expenses:		
Grants made to other organizations	(10,444)	(1,271,700)
Loss on abandonment of leasehold improvements	(1,075,653)	(4,976)
Loss on disposal of fixed assets	<u>(18,539)</u>	<u>-</u>
Total other expenses	<u>(1,104,636)</u>	<u>(1,276,676)</u>
 Change in unrestricted net assets	<u>(218,374)</u>	<u>679,570</u>
 Changes in temporarily restricted net assets:		
Federal and State grants	405,349	185,985
Local grants	188,451	1,948,510
Restricted contributions	-	7,643
Net assets released from restrictions	<u>(593,800)</u>	<u>(2,140,215)</u>
Change in temporarily restricted net assets	<u>-</u>	<u>1,923</u>
 Increase (decrease) in net assets	(218,374)	681,493
Net assets at beginning of year	<u>2,565,289</u>	<u>1,883,796</u>
Net assets at end of year	<u>\$ 2,346,915</u>	<u>2,565,289</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Years ended June 30, 2015 and 2014

	No. of positions	Program Services			Management and general	Total	
		Regular education	Special education	Other programs		2015	2014
Salaries:							
Instructional	43	\$ 1,609,351	208,140	-	-	1,817,491	1,380,834
Administrative	7	-	-	-	662,685	-	594,136
Non-instructional	5	-	-	49,890	-	49,890	48,348
Total salaries and staff	55	1,609,351	208,140	49,890	662,685	1,867,381	2,023,318
Payroll taxes		134,074	17,340	4,156	55,208	155,570	179,993
Employee benefits		432,176	55,894	13,397	177,958	501,467	476,268
Instructional consultants		77,151	-	-	-	77,151	94,800
Instructional materials		26,344	-	-	-	26,344	27,302
Classroom supplies		39,574	-	-	-	39,574	21,644
Field trips		16,785	-	-	-	16,785	14,037
Transportation		20,558	-	-	-	20,558	26,675
Student activities		15,408	-	-	-	15,408	17,225
Student testing and assessment		20,818	-	-	-	20,818	24,020
Special education services		40,332	-	-	-	40,332	40,914
Technology		61,262	-	-	-	61,262	11,700
Conferences		5,587	-	-	-	5,587	2,879
Staff development		5,512	-	-	-	5,512	8,765
Dues and subscriptions		7,288	-	-	-	7,288	4,016
Rent		11,311	1,293	323	3,232	12,927	177,420
Utilities		43,312	4,950	1,237	12,375	49,499	26,584
Insurance		43,404	4,960	1,240	12,401	49,604	57,360
Office supplies		-	-	-	9,333	-	10,011
Telephone		41,578	-	-	-	41,578	23,998
Postage		1,859	-	-	-	1,859	1,427
Printing and promotion		7,078	-	-	-	7,078	27,183
Equipment repair and maintenance		188,528	-	-	-	188,528	50,102
Contractual services		16,765	-	-	-	16,765	18,391
Professional fees		-	-	-	178,838	-	570,971
Events		-	-	-	2,513	-	5,874
Miscellaneous		8,661	-	-	-	8,661	20,722
Depreciation		86,018	-	734	20,803	86,752	150,997
Amortization		-	-	-	350	-	350
Moving and storage		-	-	-	23,645	-	-
Interest expense		4,535	-	-	-	4,535	6,686
Total unrestricted expenses		\$ 2,965,269	292,577	70,977	1,159,341	3,328,823	4,121,632

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2014

	No. of positions	Program Services			Management and general	Total
		Regular education	Special education	Other programs		
Salaries:						
Instructional	42	\$ 1,260,722	120,112	-	-	1,380,834
Administrative	7	-	-	-	594,136	594,136
Non-instructional	5	-	-	48,348	-	48,348
Total salaries and staff	54	1,260,722	120,112	48,348	594,136	2,023,318
Payroll taxes						
Employee benefits		113,395	10,800	3,600	52,198	179,993
Instructional consultants		300,049	28,576	9,525	138,118	476,268
Instructional materials		94,800	-	-	-	94,800
Classroom supplies		27,302	-	-	-	27,302
Field trips		21,644	-	-	-	21,644
Transportation		14,037	-	-	-	14,037
Student activities		26,675	-	-	-	26,675
Student testing and assessment		17,225	-	-	-	17,225
Special education services		24,020	-	-	-	24,020
Technology		40,914	-	-	-	40,914
Conferences		11,700	-	-	-	11,700
Staff development		2,874	-	5	-	2,879
Dues and subscriptions		8,765	-	-	-	8,765
Rent		4,016	-	-	-	4,016
Utilities		111,775	10,645	3,548	51,452	177,420
Insurance		16,748	1,595	532	7,709	26,584
Office supplies		36,137	3,442	1,147	16,634	57,360
Telephone		-	-	-	10,011	10,011
Postage		23,955	-	43	-	23,998
Printing and promotion		1,427	-	-	-	1,427
Equipment repair and maintenance		27,183	-	-	-	27,183
Contractual services		50,102	-	-	-	50,102
Professional fees		18,391	-	-	-	18,391
Events		-	-	502,031	68,940	570,971
Miscellaneous		-	-	-	5,874	5,874
Depreciation		14,475	-	6	6,241	20,722
Amortization		117,528	-	6,112	27,357	150,997
Interest expense		-	-	-	350	350
		6,686	-	-	-	6,686
Total unrestricted expenses		\$ 2,392,545	175,170	574,897	979,020	4,121,632

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL
Statements of Cash Flows
Years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Cash receipts from:		
Public school districts	\$ 4,708,827	3,957,387
Federal grants	377,869	161,613
Contributions	2,422	953,494
Other sources	61,004	24,183
Cash payments to/for:		
Employees for services and benefits	(3,240,918)	(2,554,712)
Vendors and suppliers	<u>(1,016,842)</u>	<u>(2,503,170)</u>
Net cash provided by operating activities	<u>892,362</u>	<u>38,795</u>
Cash flows from investing activities:		
Additions to property and equipment	(1,472,057)	(446,544)
Purchase of certificate of deposit	-	(176,448)
Redemption of certificate of deposit	<u>176,448</u>	<u>176,142</u>
Net cash used in investing activities	<u>(1,295,609)</u>	<u>(446,850)</u>
Cash flows from financing activities - principal payments on note payable	<u>(70,000)</u>	<u>(70,000)</u>
Net decrease in cash	(473,247)	(478,055)
Cash at beginning of year	<u>1,533,001</u>	<u>2,011,056</u>
Cash at end of year	<u>\$ 1,059,754</u>	<u>1,533,001</u>
Reconciliation of net assets to net cash provided by operating activities:		
Increase (decrease) in net assets	(218,374)	681,493
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:		
Depreciation	107,555	150,997
Amortization	350	350
Loss on abandonment of leasehold improvements	1,075,653	4,976
Loss on disposal of fixed assets	18,539	-
Changes in:		
Grants and other receivables	(35,752)	17,799
Prepaid expenses	(21,350)	25,731
Accounts payable	(25,158)	35,777
Accrued expenses	179,350	124,867
Deferred revenue	<u>(188,451)</u>	<u>(1,003,195)</u>
Net cash provided by operating activities	<u>\$ 892,362</u>	<u>38,795</u>
Supplemental schedule of cash flow information - cash paid during the year for interest	<u>\$ 4,535</u>	<u>6,686</u>

See accompanying notes to financial statements.

KING CENTER CHARTER SCHOOL

Notes to Financial Statements

June 30, 2015 and 2014

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

King Center Charter School (the School) was chartered by the Board of Regents of the University at the State of New York (the State) on February 1, 2000 for a term of five years pursuant to Article 56 of the New York State Education Law. On February 8, 2013, the State extended the School's Charter through July 31, 2018.

Charter schools receive state and Federal public-school funding and must meet all the same state and Federal testing and learning requirements as public schools, yet they operate independently of the local school district, serving as their own local education agency.

The School is governed by a twelve member, uncompensated Board of Directors and has 368 students in kindergarten through eighth grade. The school offers additional opportunities for enrichment activity including after-school and summer programs.

(b) Basis of Accounting

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

(c) Basis of Presentation

The School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The School does not have any permanently restricted net assets. Accordingly, net assets of the School and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations and may be used for any purpose designated by the School's Board of Directors.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the School and/or the passage of time.

(d) Estimates

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

(e) Cash

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

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(f) Concentration of Credit Risk

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

(g) Grants and Other Receivables

Grants and other receivables are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

(h) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statements of activities. Generally, property and equipment which has a cost in excess of \$500 at the date of acquisition and has an expected useful life of five years is capitalized.

(i) Long-Lived Assets

The School reviews its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. In determining whether there is an impairment of long-lived assets, the School compares the sum of the expected future net cash flows (undiscounted and without interest charges) to the carrying amount of the assets. At June 30, 2015 and 2014, no impairment in value has been recognized.

(j) Public School District Revenue

The School receives per pupil aid which is passed through the Buffalo Public School District. New York State Education Department mandates the rate per pupil. For the years ended June 30, 2015 and 2014, the per pupil rate was \$12,255 and \$12,005, respectively.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(k) Deferred Revenue and Revenue Recognition

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

(l) Donated Equipment, Materials, Supplies and Personnel Services

Donated equipment, materials and supplies are reflected in the financial statements based on the fair market value at the time of donation.

Donated personnel services meeting the requirements for recognition in the financial statements were not material and have not been recorded. However, many individuals volunteer their time and perform a variety of tasks that assist the School.

(m) Promises to Give

Contributions are recognized when the donor makes an unconditional promise to give to the School. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

(n) Expense Allocation

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

(o) Subsequent Events

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

(p) Income Taxes

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The School has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the School has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the School are subject to examination by taxing authorities. The School is no longer subject to tax examination for the years ended June 30, 2011, and prior.

(q) Reclassifications

Reclassifications have been made to certain 2014 balances in order to conform them to the 2015 presentation.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(2) Property and Equipment

Property and equipment are recorded at cost. A summary of property and equipment at June 30, 2015 and 2014 is as follows:

	<u>2015</u>	<u>2014</u>
Land	\$ 35,776	2,276
Leasehold and land improvements	-	1,557,019
Building	345,828	-
Building improvements	1,284,045	-
Office equipment	82,213	59,679
Instructional equipment	491,979	351,858
Maintenance equipment	4,172	1,499
Construction in progress	-	373,208
Vehicles	<u>26,042</u>	<u>26,042</u>
	2,270,055	2,371,581
Less accumulated depreciation	<u>(417,592)</u>	<u>(789,428)</u>
Net property and equipment	\$ <u>1,852,463</u>	<u>1,582,153</u>

(3) Certificate of Deposit

At June 30, 2014, the Organization held a certificate of deposit at M&T Bank amounting to \$176,448, with interest at 0.10%, maturing on September 14, 2014. The Organization held no certificates of deposit in 2015.

Fair Value Measurements

A framework has been established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Level 1 assets and liabilities are those whose inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access. Investments held by the Organization are classified as level 1 in the fair value hierarchy.

(4) Line of Credit

The School has a \$200,000 line of credit with a local bank with interest payable at 1% above the bank's prime rate (4.25% at June 30, 2015). This is a demand note and substantially all of the School's assets are secured under the loan. At June 30, 2015 and 2014, there was no balance on the line.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(5) Note Payable

Note payable consisted of the following at June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
\$350,000 term note due in monthly payments of \$5,833, plus interest currently at 4.25%, maturing December 2015, secured by a certificate of deposit in the amount of \$175,000 and guaranteed by King Urban Life Center, Inc. The School received approval to release the certificate of deposit held as collateral on October 31, 2013.	\$ 35,000	105,000
Less current portion	(35,000)	(70,000)
Note payable, net of current portion	\$ <u> -</u>	<u> 35,000</u>

(6) Related Party Transactions

There are common Directors of the King Urban Life Center, Inc. (a nonprofit organization) (the Center) who also serve on the Board of Directors of the School. The School rented space for instruction from the Center.

The School entered into a lease agreement with the Center to lease two facilities, one at 30 Rich Street and one at 938 Genesee Street. Rent expense for the years ended June 30, 2015 and 2014 amounted to \$16,159 and \$177,420, respectively. The initial lease for 938 Genesee Street was for a term of one year and is automatically renewable unless terminated by either party. The School terminated the lease at 938 Genesee Street on June 30, 2014. The School was released from the lease for 30 Rich Street in February 2015, when they signed a lease termination agreement with the Center.

The School had prepaid rent to the Center of \$16,159 at June 30, 2014 for 30 Rich Street. There was no prepaid rent as of June 30, 2015.

(7) Pension Plan

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

NYSTRS is administered by the New York State Teachers' Retirement Board and provides retirement, disability, withdrawal and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(7) Pension Plan, Continued

NYSTRS is noncontributory, except for employees who joined the System after July 27, 1976 and prior to January 1, 2010, who contribute 3% of their salary, except that employees in NYSTRS more than ten years are no longer required to contribute. Those joining NYSTRS on or after January 1, 2010 are required to contribute 3.5% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for NYSTRS.

The School is required to contribute at an actuarially determined rate. The rates for NYSTRS were 17.53% and 16.25% of the annual covered payroll as of June 30, 2015 and 2014, respectively. Required annual contributions of \$360,277 and \$259,800 were paid to NYSTRS by the School for the years ended June 30, 2015 and 2014, respectively.

(8) Defined Contribution Plan

The School sponsors a contributory defined contribution plan (the Plan) covering employees who have completed 1,000 hours of service. The employer contribution is calculated based on a pro rata basis of compensation of each eligible participant, but in no event will exceed the lesser of: (a) five percent (5%) of compensation or (b) one-third ($\frac{1}{3}$) of the highest allocation rate for any highly compensated participant for the plan year. The School contributes a percentage of non-instructional employees' salaries to the plan, subject to certain limitations, as determined annually by the Board of Directors. Total expense for the years ended June 30, 2015 and 2014 was \$48,874 and \$15,084, respectively. The School also sponsors a non-contributory tax deferred annuity 403(b) plan. Eligible employees may contribute to the Plan up to the maximum allowed by Internal Revenue Code.

(9) Contingency

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

(10) Expansion Plan

The School has an expansion plan to increase student population whereby they will add additional students every year until 2018, adding seventh and eighth grades. Each year students will be added until a student population of 432 is reached in fiscal year ending June 30, 2018.

In June 2014, the School signed an agreement to purchase former School 71 located at 156 Newburgh Avenue in Buffalo, New York for a price of \$330,000. The School was approved for a State Charter Schools Institute Grant in the amount of \$200,000 to assist with the purchase of the building.

KING CENTER CHARTER SCHOOL
Notes to Financial Statements, Continued

(11) Escrow Reserve

As set forth in its charter, the School established an escrow in August 2007, in the amount of \$75,000 for the purpose of funding legal and audit fees in the event of dissolution. The amount in escrow was \$75,000 as of June 30, 2015 and 2014.

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 Directors
King Center 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 King Center Charter School (the School), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 23, 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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether King Center Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements 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 an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as item 2015-1.

King Center Charter School's Response to Finding

King Center Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. King Center Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Toski & Co., CPAs, P.C.

Williamsville, New York
October 23, 2015

KING CENTER CHARTER SCHOOL
Schedule of Findings and Questioned Costs
Year ended June 30, 2015

2015-1 Fire Inspection Documentation

Condition - The current fire inspection could not be located for the Newburgh location.

Criteria - New York State Education Department (NYSED) regulations require that documentation including the School's fire inspection be properly maintained.

Effect - The fire inspection was not properly retained in accordance with NYSED regulations.

Cause - The School personnel did not follow correct procedures or due care in retaining fire inspection records during construction and after the employee responsible for the fire inspection left the School's employment.

Recommendation - Management should take greater care to ensure that they take proper steps to retain required documentation.

Management's Reply - Immediately, upon discovery of the missing documentation, management contacted the local Fire Marshall and obtained the required fire inspection to bring the School into compliance with NYSED regulations.

KING CENTER CHARTER SCHOOL
Status of Prior Year Audit Findings
Year ended June 30, 2015

2014-1 Student Files

Condition - Compliance testing included a review of 45 student files. One instance of noncompliance was noted in the 45 files tested in 2014. One student file was missing the enrollment form.

Status - Management has corrected the noted deficiency and there were no recurring instances of noncompliance relating to student files in 2015.

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

Created Wednesday, September 23, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/1feb6408b74748691>

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	Steven	Biltekoff

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.

KING CENTER CS (SUNY TRUSTEES) 140600860814

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

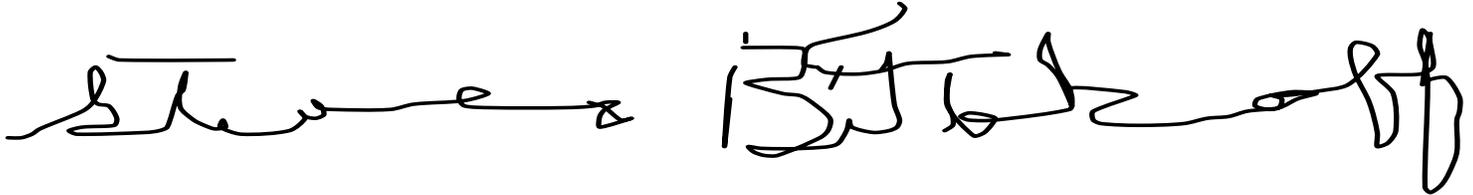
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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

Two handwritten signatures in black ink. The first signature is a cursive name that appears to be 'Steve'. The second signature is a more complex cursive name that appears to be 'Brett'.

Thank you.

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

Created Tuesday, September 29, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/95d760fd4f22f5d502>

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	Brooke	Anderson Tompkins

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.

KING CENTER CS (SUNY TRUSTEES) 140600860814

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

(check all that apply)

- Treasurer

- Secretary

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink that reads "Andrew Anderson Jempkins". The signature is written in a cursive, slightly slanted style.

Thank you.

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

Created Monday, November 02, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/f8113a0ca6e537b5f2>

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	Catherine	Wettlaufer

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.

KING CENTER CS (SUNY TRUSTEES) 140600860814

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

(check all that apply)

- Chair/President
 - Vice Chair/Vice President
-

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

No

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

No

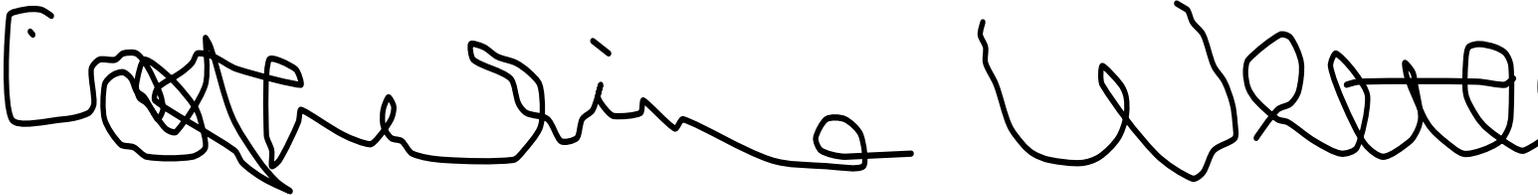
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Christine W. Reed". The signature is written in a cursive style with a large initial "C" and "R".

Thank you.