



Charter Schools Institute
The State University of New York

Subsequent Renewal Report

Buffalo United Charter School

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TABLE OF CONTENTS

REPORT INTRODUCTION	2
RECOMMENDATION AND EXECUTIVE SUMMARY.....	2
SCHOOL OVERVIEW	10
APPENDIX: FISCAL DASHBOARD.....	21

The final version of Institute renewal reports should be broadly shared by the school with the entire school community. The reports will be posted on the Institute’s website at: www.newyorkcharters.org/pubsReportsRenewals.htm.

REPORT INTRODUCTION

This report is the primary means by which the Charter Schools Institute (the “Institute”) transmits to the Board of Trustees of the State University of New York (the “SUNY Trustees”) its findings and recommendations regarding a school’s Application for Renewal, and more broadly, details the merits of a school’s case for renewal. This report has been created and issued pursuant to the *Practices, Policies and Procedures for the Renewal of Charter Schools Authorized by the State University Board of Trustees* (the “SUNY Renewal Practices”).¹

Information about the SUNY renewal process and an overview of the requirements for renewal under the New York Charter Schools Act of 1998 (as amended, the “Act”) are available on the Institute’s website at: www.newyorkcharters.org/schoolsRenewOverview.htm.

RECOMMENDATION AND EXECUTIVE SUMMARY

Recommendation

Full-Term Renewal

The Institute recommends that the State University Trustees approve the Application for Subsequent Renewal of the Buffalo United Charter School and renew its charter for a period of five years with authority to provide instruction to students in Kindergarten through 8th grade with a maximum enrollment of 680 students and consistent with the other terms set forth in its Application for Subsequent Renewal.

Background and Required Findings

According to the SUNY Renewal Practices:

In subsequent renewal reviews, and in contrast to initial renewal reviews, the State University Trustees evaluate the strength and effectiveness of a school’s academic program almost exclusively by the degree to which the school has succeeded in meeting its academic Accountability Plan goals during the Accountability Period. This approach is consistent with the greater time that a school has been in operation and a concomitant increase in the quantity and quality of student achievement data that the school has generated. It is also consistent with the Act’s purpose of moving from a rules-based to an outcome-based system of accountability in which schools are held accountable for meeting measurable student achievement results.

The Buffalo United Charter School (“Buffalo United”) has applied for a subsequent, Full-Term Renewal of five years. In its eighth year of operation, and having previously been awarded a Short-Term Renewal of three years (a copy of the report available on the Institute’s website at: <http://www.newyorkcharters.org/pubsReportsRenewals.htm>), the SUNY Renewal Practices provide only two possible renewal outcomes for Buffalo United: Full-Term Renewal or Non-Renewal. In order to earn a Full-Term Renewal, Buffalo United must demonstrate that it has met the criteria for such a renewal as described in the SUNY Renewal Practices. Specifically, the school must

¹ The *Practices, Policies and Procedures for the Renewal of Charter Schools Authorized by the State University Board of Trustees* (revised September 15, 2009) are <http://www.newyorkcharters.org/documents/renewalPractices.doc>.

demonstrate that it “has met or come close to meeting its academic Accountability Plan goals during the Accountability Period,” or it must face non-renewal. Based on the Institute’s review of the evidence that it gathered and that Buffalo United has provided including, but not limited to, the school’s Application for Subsequent Renewal, evaluation visits conducted during the charter period, a renewal evaluation visit conducted during the final year of the charter period, and the school’s record of academic performance as determined by the extent to which it has met its academic Accountability Plan goals, the Institute finds that the school has “met or come close to meeting its academic Accountability Plan goals during the Accountability Period.”²

Based on all the evidence submitted, the Institute makes the following findings required by the Act. Buffalo United as described in its Application for Subsequent Renewal meets the requirements of the Act and all other applicable laws, rules and regulations. The school has demonstrated the ability to operate in an educationally and fiscally sound manner in the next charter period. Finally, given the programs it will offer, its structure and its purpose, approving the school to operate for another five years is likely to improve student learning and achievement and materially further the purposes set out in Education Law subdivision 2850(2).

Therefore, in accordance with the standard for subsequent renewal found in the SUNY Renewal Practices, the Institute recommends that the SUNY Trustees approve Buffalo United’s Application for Subsequent Renewal and renew the charter for a full-term of five years.

Consideration of School District Comments

In accordance with the Act, the Institute notified the school district in which the charter school is located regarding the school’s application for renewal. As of the date of this report, no district comments were received in response.

Summary Discussion

Academic Success

During the three years of its Accountability Period, Buffalo United Charter School has consistently met its mathematics Accountability Plan goal. The school met its English language arts goal in two of the three years; in the most recent year, when it did not meet the overall goal, the school still outperformed its district by more than ten percent and, with a large percent of students eligible for free lunch, performed at a notably higher level than expected among similar schools state-wide. The school has met its science and social studies goals for the fourth grade, but not for the eighth grade. According to the state’s No Child Left Behind (“NCLB”) accountability system, the school is deemed to be in good standing.

Based on an evaluation of the five measures in its Accountability Plan, Buffalo United did not meet its English language arts goal in 2009-10, after having met it in the two previous years. While the school has not met the 75 percent target for absolute proficiency in any year during the Accountability Period, it has outperformed its local school district every year and consistently exceeded the Annual Measurable Objective (“AMO”) set by the state. In comparison to demographically similar schools state-wide, the school has performed better than expected and met

² SUNY Renewal Practices, Full-Term Renewal standard (9).

its target each year. Buffalo United showed considerable year-to-year cohort growth over the first two years of the Accountability Period, though performance decreased in the most recent year.

Based on an evaluation of the five measures in its Accountability Plan, Buffalo United has met its mathematics goal throughout the Accountability Period. The school has consistently exceeded the absolute target of 75 percent proficiency as well as the AMO target each year. The school has outperformed its local school district by a wide margin each year. In comparison to demographically similar schools state-wide, the school has consistently performed better than expected and met its target each year except for the most recent year. With respect to year-to-year cohort growth, Buffalo United exceeded its growth target in the first two years of the Accountability Period, although overall performance declined in the most recent year.

Buffalo United has benefited from strong and stable instructional leadership. The principal, who was completing her third full year in that position at the time of the renewal inspection visit, has instilled high expectations for teacher performance and student achievement throughout the school. The leadership team, particularly the instructional deans, has effectively provided sustained and systematic support to the teaching staff. Teachers are regularly and systematically evaluated to identify their strengths and weaknesses. Buffalo United's professional development program has assisted teachers in meeting student academic needs and school goals by addressing identified shortcoming in their pedagogical skills and content knowledge. The school's comprehensive professional development program provides a combination of on-site and individually tailored opportunities to foster the development of all teachers.

At the time of the renewal inspection visit, Buffalo United had in place a system to gather assessment and evaluation data for improving instructional effectiveness and student learning. The school regularly administers assessments aligned to its curriculum and state standards, with heavy emphasis throughout the charter period on the Northwest Evaluation Association (NWEA) Measure of Academic Progress (MAP). In addition, in response to decreased levels of student achievement in some areas, the school has implemented a systematic strategy for using formative assessments within classrooms to determine student acquisition of concepts and skills and to target areas in need of increased instructional attention. Teachers use this approach and other assessment strategies to determine instructional groupings, target remediation interventions, and adjust curriculum and instruction, while school leaders have used assessment results to monitor and appropriately adjust the academic program.

Buffalo United has a clearly defined and well-developed curriculum as a result of the implementation of an effective process for selecting, developing, and reviewing its curriculum framework and instructional resources over the course of the charter period. At the time of the renewal inspection visit, teachers effectively planned classroom instruction to meet a range of student learning needs through the support of instructional leaders and the availability of adequate resources.

At the time of the current renewal inspection visit high quality instruction was evident in classes throughout the school. During the charter period, teachers have delivered purposeful lessons with objectives aligned to state learning standards and the curriculum. They have become more adept at utilizing a variety of instructional strategies to engage students and have furthered their differentiation of classroom instruction. In general, the overall quality of instruction is in contrast, particularly in the upper grades, to that observed during the school's initial renewal inspection three years ago

Buffalo United has in place a robust system for helping students who are struggling academically. The school uses clear procedures for identifying at-risk students, including those with disabilities and English language learners. A variety of strategies are utilized to meet the needs of struggling students, including homogeneously grouped classes, push-in and pull out intervention programs, and targeted supplemental instruction. Through its various assessment strategies, the school has adequately monitored the progress and success of at-risk students and has provided teachers with ample support to help them meet these students' needs.

Organizational Effectiveness and Viability

Buffalo United Charter School has been faithful to its mission to “offer families and students a public charter school, which focuses on high achievement and instills a sense of family, community, and leadership within all of [their] students” and has implemented the key design elements contained in its charter in pursuit of that mission. In particular, the school has effectively provided a wrap around program through its partnership with the Boys and Girls Club of Buffalo that provides year-round and summer school activities. In addition, Buffalo United has implemented practices that have encouraged strong parental involvement, including establishing three different parent-teacher committees. The school has also monitored student performance closely as described above, implemented a code of conduct designed to provide students with a safe and orderly school environment, and focused on student leadership development by providing all students with a structured character education program.

Buffalo United has an annual process for evaluating parent and family satisfaction. In addition to administering a parent survey, the school also collects data on student attrition, enrollment and re-enrollment, waiting lists and attendance levels. With a response rate of 86 percent on the 2009-10 annual survey, the school reported that 91 percent of respondents believed the school had high expectations for their child and 92 percent of parents felt that parental involvement was a significant priority of the school. Parents interviewed during the renewal visit were positive about the school, noting individualized attention, discipline and uniforms, and after-school programs as reasons for choosing Buffalo United for their children. Parents believed that the school has improved its communication with them through a variety of media, including an online system, and indicated that teachers and administrators are accessible and responsive. While the school has not met its internal enrollment targets, it has experienced an average re-enrollment rate of 70 percent. Notably, the school enrolls new students in all grades. Finally, it has had an average attendance rate of 93 percent over the course of the charter period.

Buffalo United has established a well-functioning organizational structure with staff, systems, and procedures that allow the school to carry out its academic program. Day-to-day operations are competently managed, and the priorities of the school's leadership are clearly aligned to the school's mission. The school's organizational structure supports distinct lines of accountability with clearly defined roles and responsibilities. Furthermore, the school has made significant progress during the charter period in hiring and retaining key personnel, including a shift to a four dean model which has provided greater instructional oversight and support.

Buffalo United has maintained adequate student enrollment over the course of the charter period and has effective procedures for recruiting new students to the school. The percentage of English Language Learners (“ELLs”) remains low as compared to the Buffalo City School District as a result of its geographic location, despite some targeting of this student population in its recruitment efforts.

The school board has worked effectively to oversee the educational program and achieve the school's mission. Board members have adequate skills and expertise to provide oversight to the school, though the board is seeking to add individuals with expertise in marketing and academic support. The school board fulfills its responsibilities through a traditional committee structure and understands the core business of the school – academic achievement – in sufficient depth to be effective. The board conducts an ongoing assessment and evaluation of its own effectiveness in providing adequate school oversight, which has resulted in the identification of areas for continued improvement. One such area is the negotiation of lease terms that are more favorable to the school, including an option to purchase the facility from the landlord, which is an affiliate of the school's for-profit management company, National Heritage Academies, Inc. ("NHA").

During the current charter period, the board of trustees has demonstrated its willingness to respond to evidence about academic achievement and to take responsibility for improving the quality of the academic program. When the school's student achievement results decreased, the school board demanded additional data from NHA in order to use the data better to drive instruction and make leadership decisions. The school board also requested a change in NHA personnel supporting the school in order to better meet the needs of the current principal, to which NHA agreed.

The school board has also effectively contracted with the Boys and Girls Club of Buffalo to provide supplemental services to its students. It has minimized the conflict of the board chair with respect to its contract with the Boys and Girls Club by not only having the chair recuse herself from voting on the contract but also by appointing a committee to determine whether similar services could be procured on more favorable terms.

The school board has also instilled a sense of community in the school by supporting improvements in the neighborhood by eliciting government action such as the razing of a dilapidated structure on an adjoining property and the installation of a traffic light near the school, both of which improved student safety and addressed concerns of parents.

Based on the evidence available at the time of the renewal inspection visit and throughout the current charter term, in all material respects, the school has been in general and substantial compliance with the terms of its charter, bylaws, applicable state and federal law, rules and regulations throughout the term of its charter. Minor deficiencies were noted in the areas of Freedom of Information Law compliance, federal Family Educational Rights and Privacy Act (FERPA) compliance; the bylaws and code of ethics require the incorporation of additional language as required by the recent amendments to the Act. Past deficiencies in the areas of OSHA compliance and criminal background checks had been rectified at the time of the renewal visit.

While a State Education Department ("SED") report indicated deficiencies in special education compliance and the teaching of religion in school, no such deficiencies were noted by the Institute or at the time of the renewal inspection visit. As Buffalo United has adequate systems in place to ensure that all special education compliance matters are handled by appropriately certified school personnel, the Institute determined that the deficiency indicated by SED was the result of a reporting error. Further, SED's finding that "religion was being taught" was the result of a single teacher using the story of the "Three Kings" in a lesson to demonstrate the difference between fiction and non-fiction. While the use of biblical text as a literary work is permissible pursuant to federal case law, the lesson plans have been changed to draw on different literary works. Lastly, the school board makes appropriate use of in-house and other legal counsel. Evidence thereof and of sound

governance may be found in the school board's use of outside counsel to negotiate amendments to the existing management agreement with NHA to address issues raised during the charter term.

Fiscal Soundness

In partnership with NHA, Buffalo United has created realistic budgets over the course of the charter period that are appropriately monitored and adjusted when needed. Budget variances are routinely analyzed and material variances are discussed with school staff, the principal and school's board of trustees on a regular basis. Under the type of management contract in place at the school, proper budgeting is a key board function. Also, management has consistently taken a strategic approach toward spending trends and staffing needs in the development of the school's budget(s).

Buffalo United has adopted and successfully implemented NHA's written fiscal policies, procedures and controls related to external and internal compliance. Transactions have been accurately recorded and appropriately documented in accordance with management's direction. NHA's fiscal staff works with the school's principal, leadership team and board of trustees to ensure that these policies and procedures are documented and appropriately followed. The school's Fiscal Year ("FY") 2009-10 audit report of internal controls—related to financial reporting and compliance with laws, regulations and grants—disclosed no material weaknesses, or instances of non-compliance. The lack of other deficiencies in the reports provides some, but not absolute, assurance that the school has maintained adequate internal controls and procedures.

Buffalo United has complied with financial reporting requirements during the charter period. Budget, quarterly and annual financial statement audit reports have been filed in a timely, accurate and complete manner. External and internal reporting requirements for the school have been effectively managed to ensure compliance with the charter agreement and to further develop efficiency at the school level to inform operational decisions. Each of the school's annual financial audits indicate that the reports followed and were conducted in accordance with generally accepted accounting principles and received an unqualified opinion, indicating that, in the auditor's opinion, the school's financial statements and notes fairly represent, in all material respects, the school's financial position, changes in net assets, and cash flows. The school board reviews and approves various monthly and quarterly reports along with the annual financial audit report.

The school has maintained only limited cash flow over the course of the charter period, completing Fiscal Year (FY) 2009-10 in what appears to be less than stable financial condition. It should be noted that the school's non-existent cash reserve has resulted in the appearance that it has very little liquid assets.

As indicated within the school's fiscal dashboard, which appears as an appendix at the end of this report,³ Buffalo United has averaged a financial responsibility composite score described as "fiscally needs monitoring" over the current charter term, indicating that it could be considered fiscally unstable. The composite score assists in measuring the financial health of a school using a blended score that measures the school's performances on key financial indicators. The blended score allows a school's sources of financial strength to offset areas of financial weakness. Further, the school has

³ The Institute's Fiscal Dashboard, which provides a detailed financial analysis of each school authorized by the SUNY Trustees, is available at: <http://www.newyorkcharters.org/FiscalDashboard.htm>. A memo explaining the metrics used within the dashboard is also available at that web address.

averaged a “high risk/poor” rating in terms of its working capital ratio, which indicates that the school does not have enough short term assets to cover immediate liabilities/short-term debt. Similarly, Buffalo United has averaged a “high risk/poor” rating for its debt-to-asset ratio, indicating the proportion of debt the school has maintained relative to its assets. Given the nature of its management contract, the school has no short- or long-term debt and appears to have no substantial assets because NHA is generally liable for all expenses and the school board is only entitled to a small reserve of funds each year. Finally, the school has averaged a “high risk/poor” rating with respect to the months-of-cash ratio, demonstrating that it has not had more than the suggested three months of annual expenses in reserves. Again, however, such expenses would be the responsibility of the management company if included in the annual budget negotiated with NHA.

It should be noted that the above ratios, risk evaluations and ratings may not be completely indicative of the school’s overall fiscal stability due to its contractual relationship with its management partner. NHA employs a model that results in the collection of all per-pupil revenue the school generates and utilizes this revenue to operate the school. The remaining revenue after these services are provided to NHA is the management fee; therefore, the fiscal stability of the school is more dependent upon the viability of the management partner than enrollment and fluctuations in expenses.

Plans for the Next Charter Period

Buffalo United has provided all of the key structural elements for a renewal charter and they are deemed to be reasonable, feasible and achievable. The school would maintain its mission statement as follows:

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

The school board intends to continue its management relationship with NHA, a for-profit educational service provider, including the implementation of the educational program, curriculum and assessment programs, professional development for teachers, and all business and operational functions.

The school would continue providing instruction to students in Kindergarten through 8th grade. Projected enrollment in each of the five years within the proposed charter period would be 680 students and the school would offer 183 days of instruction each year. The school day would last from 7:30 a.m. to 3:30 p.m.

Buffalo United does not propose to make significant changes to its educational program, but rather would continue to refine and enhance programs already in place. In pursuit of its mission, the school proposes to focus on the following key design elements for the next chart period: a focus on high academic achievement for all students; a character education program incorporated throughout the curriculum referred to as the Moral Focus that teaches identified virtues throughout the year; strong parental partnerships; student responsibility; and data-driven instruction and decision-making. Citing recent assessment results and school quality reviews, the school intends to focus on improving school culture and instructional rigor across all grades, especially in 7th and 8th grades. These efforts would include fully implementing a new school-wide discipline system and code of conduct, the implementation of a new method to determine student attainment of the objectives contained in the school’s curriculum, placing increased focus on reading and writing using Six Traits of Writing, and

transitioning from Saxon Math to Think Math. To explicitly focus on improving student learning in 7th and 8th grades, the school would add an additional dean of students to work exclusively with teachers and students in these grades.

Buffalo United would maintain its current organizational structure with the principal as the chief school official, assisted by four deans of students in the first three years of the proposed charter period, reduced to three deans for the remaining two years if warranted by student performance. Members of the current board of trustees expressed an interest in continuing their service to the school. The school board would maintain its existing committee structure to carry out its responsibilities. Finally, the school plans to remain in its current facility at 325 Manhattan Avenue in Buffalo, which has provided ample space to deliver the educational program to date.

The school has presented a reasonable and appropriate fiscal plan, including adequate budgets for the term of the next charter that is likely achievable. The school has taken a strong strategic and conservative approach to budgeting and planning for the next charter period. Due to state deficit problems, and the uncertainty of per-pupil funding, the school has developed a working budget that uses the 2009-10 funding levels as a starting point and that remains flat for the first two years of the next charter period and increases by three percent each year starting in 2013-14. The plan projects a break even budget each year due to the NHA revenue sweep model. The operating plan is contingent on the school's continuing to meet enrollment goals which it has historically been able to accomplish. Long-range fiscal projections are more susceptible to error than those for a single year. Such projections are subject to revision due to changes in local conditions, objectives, laws and state funding. The school will be required to continually develop and adopt annual budgets based on known per-pupil amounts for the districts from which it draws enrollment.

It should be noted that the 2010-11 per-pupil rate for the school's primary district, Buffalo, is 15.1% higher than the 2009-10 rate. NHA and the school have chosen to use the 2009-10 per pupil amount as a starting point due to the uncertainty of whether or not the 2010-11 per pupil rate will be maintained or be reduced. Using the 2009-10 rate, the school has already shown projected break-even years during the next charter term and if the 2010-11 rate remains it will only be more positive for NHA and the school. Based on the foregoing, and the school's stated intent to remain partnered with NHA, the school should be able to operate in a fiscally sound manner in the next charter period.

To the extent that Buffalo United Charter School has primarily achieved its key academic goals, continues to implement an educational program that supports achieving those goals, operates an effective and viable organization, and is fiscally sound, its plans to continue to implement the educational program as proposed during the next charter period are reasonable, feasible and achievable.

SCHOOL OVERVIEW

Opening Information

Date Initial Charter Approved by SUNY Trustees	June 2002
Date Initial Charter Approved by Board of Regents	September 2002
School Opening Date	September 2003

Location

School Year(s)	Location(s)	Grades	District
2003-Present	325 Manhattan Avenue, Buffalo 14214	K-8	Buffalo City School District

Partner Organizations

	Partner Name	Partner Type	Dates of Service
Current	National Heritage Academies, Inc.	EMO	2003-Present

Current Mission Statement

Buffalo United Charter School will offer families and students a public charter school, which focuses on high achievement and instills a sense of family, community, and leadership within all of our students.

Current Key Design Elements

<ul style="list-style-type: none"> • Providing a complete wrap around program for students through the school's partnership with the Boys & Girls Clubs of Buffalo.
<ul style="list-style-type: none"> • Encouraging strong relationships between families and teachers through monthly newsletters to keep parents updated on their child's academic progress, assignments and school events; formal parent satisfaction surveys; and providing a room designated exclusively for parents.
<ul style="list-style-type: none"> • Fostering parental involvement through three parent-teacher committees – School Improvement Committee, Parent Involvement Committee and a Curriculum Committee.
<ul style="list-style-type: none"> • Monitoring student performance and identifying learning gaps through daily learning exercises, classroom assessments, group and individual projects, nationally referenced standardized test (NWEA-MAP) and required New York State assessments.
<ul style="list-style-type: none"> • Implementing a code of conduct designed to provide students with a safe and orderly school environment.
<ul style="list-style-type: none"> • Focusing on leadership development of all students by emphasizing a different character quality each month.
<ul style="list-style-type: none"> • Providing each student with an academic program based on a strong curriculum that is aligned with New York State's learning standards.

School Characteristics

School Year	Original Chartered Enrollment	Revised Charter Enrollment	Actual Enrollment ⁴	Original Chartered Grades	Actual Grades	Days of Instruction
2003-04	240	N/A	240	K-4	K-4	176
2004-05	400	405	396	K-5	K-5	182
2005-06	480	480	430	K-6	K-6	182
2006-07	555	555	484	K-7	K-7	200
2007-08	650	N/A	573	K-8	K-8	190
2008-09	630	N/A	600	K-8	K-8	186
2009-10	655	N/A	635	K-8	K-8	183
2010-11	680	N/A	596	K-8	K-8	183

Student Demographics

	2007-08 ⁵		2008-09 ⁶		2009-10	
	Percent of School Enrollment	Percent of Buffalo CSD Enrollment	Percent of School Enrollment	Percent of Buffalo CSD Enrollment	Percent of School Enrollment ⁷	Percent of Buffalo CSD Enrollment ⁸
Race/Ethnicity						
American Indian or Alaska Native	0	2	1	1	0	N/A
Black or African American	98	5	97	57	97	N/A
Hispanic	2	15	2	15	2	N/A
Asian, Native Hawaiian, or Pacific Islander	0	2	0	3	0	N/A
White	1	25	1	24	1	N/A
Multiracial	0	0	0	0	0	N/A
Special Populations						
Students with Disabilities ⁹	13	N/A	12	N/A	10	N/A
Limited English Proficient	0	8	0	8	0	N/A
Free/Reduced Lunch						
Eligible for Free Lunch	76	72	77	74	82	N/A
Eligible for Reduced-Price Lunch	13	8	16	8	11	N/A

⁴ Source: SUNY Charter School Institute's Official Enrollment Binder. (Figures may differ slightly from New York State Report Cards, depending on date of data collection.)

⁵ Source: 2007-08 School Report Cards, New York State Education Department.

⁶ Source: 2008-09 School Report Cards, New York State Education Department.

⁷ Source: 2009-10 demographic and Limited English Proficient percentages based on BEDS. Percent Eligible for Free Lunch is based on schools' BEDS data as reported by SED; percent Eligible for Reduced Price Lunch provided by the school.

⁸ Aggregated district data not yet available for 2009-10.

⁹ School data is school-reported from charter renewal applications. District data from NYSED Special Education School District Data Profile.

Current Board of Trustees¹⁰

Board Member Name	Position/Committees
Diane Rowe	President
Dottie Bellanti	Vice President
Paul Joyce	Secretary
Lester Hoeflich	Co-Treasurer
Art Traver	Co-Treasurer
Antwan Barlow	Member
Madonna Buscaglia	Member

School Leader(s)

School Year	School Leader(s) Name and Title
2003-04 to 2005-06	David Bouie, Principal
2005-06	Gary Bell, Interim Principal
2006-07 to 2007-08	Jon Metz, Principal
2008-09 to Present	Tammy Messmer, Principal

School Visit History

School Year	Visit Type	Evaluator (Institute/External)	Date
2003-04	First Year	Institute	May 14, 2004
2004-05	Second Year	Institute	April 5, 2005
2005-06	Third Year	External	April 25-26, 2006
2006-07	Fourth Year	Institute	March 27-28, 2007
2007-08	Initial Renewal	Institute	October 16-18, 2007
2008-09	Sixth Year	Institute	March 19, 2009
2009-10	Sixth Year	External	October 13-14, 2009
2010-11	Subsequent Renewal	Institute	September 27-28, 2010

¹⁰ Source: School renewal application and Institute board information.

ACADEMIC ATTAINMENT AND IMPROVEMENT

Background

At the beginning of the charter period the school developed and adopted an Accountability Plan that set academic goals in the key subjects of English language arts and mathematics, as well as science and social studies. The plan also included an NCLB goal. For each goal in the Accountability Plan specific outcome measures define the level of performance necessary to meet that goal. Furthermore, the Institute has established a set of required outcome measures that include the following three types: 1) the absolute level of student performance on state examinations; 2) the comparative level of student performance on state examinations; and 3) the growth in student learning according to year-to-year comparisons of grade level cohorts. The following table shows the outcome measures currently required by the Institute in each subject area goal, as well as for the NCLB goal. Schools may have also elected to include additional optional goals and measures in their Accountability Plan.

Summary of Required Goals and Outcome Measures in Elementary/Middle School (K-8) Accountability Plans					
GOAL	Required Outcome Measures				
	Absolute¹¹		Comparative		Growth¹
	75 percent at or above Level 3 on state exam	Performance Index (PI) meets Annual Measurable Objective (AMO)	Percent proficient greater than that of local school district	School exceeds predicted level of performance compared to similar public schools by small Effect Size	Grade-level cohorts reduce by half the gap between prior year's percent at or above Level 3 and 75 percent
English Language Arts	◆	◆	◆	◆	◆
Mathematics	◆	◆	◆	◆	◆
Science	◆		◆		
Social Studies	◆		◆		
NCLB	School is deemed in "Good Standing" under state's NCLB accountability system				

¹¹ Note: In 2009-10, the State Education Department ("SED") raised its achievement standard, by increasing the scaled score cut off for proficiency or Level 3 performance on the English language arts and mathematics exams. In order to maintain a consistent standard for determining meeting the absolute and growth measures, the Institute asked schools to report 2009-10 results on these measures using a 650 scaled score cut-off, as SED had used a 650 cut-off in the previous few years.

SED has itself refined the cut score for its own NCLB accountability system. While following the same principle of maintaining year-to-year consistency in cut scores, the state has also taken into account when the two exams were administered in 2010 compared to previous years. As the exams were administered later in the year, students had more learning opportunities prior to the exam. As such, SED set the cut scores slightly higher than 650 in each grade. For the purpose of evaluating the goals' three absolute and growth measures, the Institute has adopted SED's "time-adjusted" cut-offs.

In the presentation of English language arts and mathematics results below, we use the "time-adjusted" cut-offs for 2009-10 and include in a footnote what the results would have been using the 650 cut-off.

The most important criterion for renewal is academic success, which is demonstrated in large part by meeting or coming close to meeting the goals in a school’s Accountability Plan. The Institute determines the outcome of a goal by evaluating the multiple measures associated with that goal.

The following presentation indicates the outcome of each of the school’s goals, as well as an analysis of the respective measures for each goal during the Accountability Period.¹² Italicized text indicates goals or measures as written in the school’s Accountability Plan; bold numbers appearing in the tables are the critical values for determining if a measure was achieved in a given year. Aside from required Accountability Plan measures, the following also presents the results of optional measures that the school may have included in its plan.

English Language Arts

Accountability Plan Goal: All students at Buffalo United Charter School will be proficient in English language arts.

Outcome: Buffalo United Charter School has met its English language arts goal during the Accountability Period.

Analysis of Accountability Plan Measures:

Absolute Measure: <i>By the 2009-10 school year, 75% of Buffalo United Charter School students who are enrolled in at least their second year at the school will score at or above a Level 3¹³ on the New York State English Language Arts assessment.</i>			
Results (in percents)			
Grade	School Year		
	2007-08 (Tested: 264)	2008-09 (Tested: 309)	2009-10¹⁴ (Tested: 307)
3	76.9	76.6	65.5
4	53.6	76.7	42.6
5	83.7	80.4	84.4
6	74.4	80.0	78.9
7	45.7	62.5	57.6
8	39.4	53.8	25.7
All	64.0	73.1	59.9

Buffalo United has not met the absolute performance target of 75 percent of students performing at or above Level 3 on the state’s English language arts exam during any year of the accountability period. In 2009-10 it did not meet the absolute measure using the historical proficiency scale score equivalent of 650 or the state’s determined time adjusted cut scores which were slightly higher.

¹² Because the renewal decision is made in the last year of a Charter Period, the Accountability Period ends in the next to last year of the Charter Period. For initial renewals, the Accountability Period is the first four years of the Charter Period. For subsequent renewals, the Accountability Period includes the last year of the previous Charter Period through the next to last year of the current Charter Period. As BUCS most recently received a three year short term renewal, the accountability period covers the past three years, from 2007-08 through 2009-10.

¹³ In 2009-10, this is based upon the state determined “time adjusted cut scores” instead of Level 3 cut scores as in previous years.

¹⁴ If using the 650 scale score cutoff as used in previous years, 66 percent of BUCS students would be considered proficient in English Language Arts in 2009-10.

Absolute Measure: <i>Each year, the school's aggregate Performance Index on the State ELA exam will meet its Annual Measurable Objective set forth in the State's No Child Left Behind (NCLB) accountability system.</i>			
Results (in percents)			
Index	School Year		
	2007-08 (Tested: 361)	2008-09 (Tested: 392)	2009-10 (Tested: 421)
PI	163	170	159
AMO	133	144	155

Buffalo United has surpassed the English language arts Annual Measurable Objective (AMO) established by the state's NCLB accountability system during each year of its Accountability Period.

Comparative Measure: <i>Each year, the percent of students who are enrolled in at least their second year and performing at or above Level 3 on the State ELA exam in each tested grade will be greater than that of their peers in Buffalo City School District.</i>			
Results (in percents)			
Index	School Year		
	2007-08 (Grades: 3-8)	2008-09 (Grades: 3-8)	2009-10 (Grades: 3-8)
School	64.0	73.1	36.8
District	42.5	54.5	26.1

Buffalo United has consistently outperformed its local school district on the state's English Language Arts exam. This gap has been in excess of ten percentage points each year of the Accountability Period.

Comparative Measure: <i>Each year, the school will exceed its expected level of performance on the State ELA exam by at least a small Effect Size (performing higher than expected to small degree) according to a regression analysis controlling for students eligible for free lunch among all public schools in New York State.</i>			
Results (in percents)			
	School Year		
Index	2007-08 (Grades 3-8) (Tested: 361)	2008-09 (Grades 3-8) (Tested: 392)	2009-10 (Grades 3-8) (Tested: 421)
Predicted	53.7	64.7	32.6
Actual	65.9	71.4	37.3
Effect Size	0.85	0.50	0.33

In comparison to demographically similar schools statewide, Buffalo United has exceeded its predicted performance. The school has exceeded its effect size target every year during the Accountability Period.

Growth Measure: <i>Each year, each grade-level cohort of students will reduce by one-half the gap between the percent at or above Level 3 on the previous year's State English Language exam and 75 percent at or above Level 3¹⁵ on the current year's State English language arts exam. If a grade-level cohort exceeds 75 percent at or above Level 3 in the previous year, the cohort is expected to show at least some increase in the current year</i>			
Results (in percents)			
Percent Level 3 & 4	School Year		
	2007-08 (Grade 4-8) (N= 208)	2008-09 (Grade 3-8) (N= 248)	2009-10¹⁶ (Grade 3-8) (N= 180)
Baseline	44.2	68.5	74.5
Target	59.6	71.6	74.8
Actual	60.6	72.2	58.3
Cohorts Made Target	(1 of 5)	(2 of 5)	(1 of 5)

Buffalo United has not met this measure in any year of the Accountability Period; however, in the first two years of the period, while few cohorts met the target, overall school growth exceeded the school-wide target. In the most recent year, the fifth grade was the only grade to meet its individual cohort growth target, and the school declined overall.

Optional Measures:

The school's Accountability plan did not include any optional measure related to its English Language Arts goal.

Mathematics

Accountability Plan Goal: Students at Buffalo United Charter School will be proficient in mathematics.

Outcome: Buffalo United Charter School has met its mathematics goal.

Analysis of Accountability Plan Measures:

Absolute Measure: <i>By the 2009-10 school year, 75% of Buffalo United Charter School students who are enrolled in at least their second year at the school will score at or above a Level 3¹⁷ on the New York State mathematics assessment.</i>			
Results (in percents)			
Grade	School Year		
	2007-08 (Tested: 263)	2008-09 (Tested: 304)	2009-10¹⁸ (Tested: 307)
3	88.5	89.2	92.7
4	98.2	91.4	60.7
5	98.0	93.3	97.8
6	84.2	96.7	96.2
7	80.0	81.6	71.2
8	75.8	67.6	74.3
All	89.0	88.2	81.4

¹⁵ 2009-10 results are based on the state determined "time adjusted cut score" instead of Level 3 cut scores as in previous years.

¹⁶ If using the 650 scale score cutoff as used in previous years, one out of five cohorts would have achieved the requisite gains.

¹⁷ In 2009-10, this is based upon the state determined "time adjusted cut scores" instead of Level 3 cut scores as in previous years.

¹⁸ If using the 650 scale score cutoff as used in previous years, 83% of BUCS students would be considered proficient in English Language Arts in 2009-10.

Buffalo United has consistently exceeded the absolute performance target of 75 percent of students performing at or above Level 3 on the state’s mathematics exam during the Accountability Period. In 2009-10 the school met the absolute measure using the historical proficiency scale score equivalent of 650, as well as the state determined time adjusted cut scores which were slightly higher.

Absolute Measure: <i>Each year, the school’s aggregate Performance Index on the State Mathematics exam will meet its Annual Measurable Objective set forth in the State’s No Child Left Behind (NCLB) accountability system.</i>			
Results (in percents)			
Index	School Year		
	2007-08 (Tested: 360)	2008-08 (Tested: 382)	2009-10 (Tested: 421)
PI	188	187	179
AMO	102	119	119

Buffalo United has surpassed the mathematics Annual Measurable Objective (AMO) established by the state’s NCLB accountability system during each year of its Accountability Period.

Comparative Measure: <i>Each year, the percent of students who are enrolled in at least their second year and performing at or above Level 3 on the State Mathematics exam in each tested grade will be greater than that of their peers in Buffalo City School District.</i>			
Results (in percents)			
Comparison	School Year		
	2007-08 (Grades 3-8)	2008-09 (Grades 3-8)	2009-10 (Grades 3-8)
School	89.0	88.2	46.9
District	50.0	63.3	29.8

Buffalo United has consistently outperformed its local school district on the state mathematics exam. In previous years this gap has been as large as 39 percentage points, and was almost 20 percentage points in the most recent year.

Comparative Measure: <i>Each year, the school will exceed its expected level of performance on the State Mathematics exam by at least a small Effect Size (performing higher than expected to small degree) according to a regression analysis controlling for students eligible for free lunch among all public schools in New York State.</i>			
Results (in percents)			
Index	School Year		
	2007-08 (Grades 5-6) (Tested: 360)	2008-09 (Grades 5-7) (Tested: 382)	2009-10 (Grades 5-8) (Tested: 421)
Predicted	70.6	78.5	43.3
Actual	88.6	87.4	47.3
Effect Size	1.10	0.64	0.24

In comparison to demographically similar schools, Buffalo United has performed better than expected on the state mathematics examination each year. However, in the most recent year it did not meet the target set for it, performing only slightly higher than expected.

Growth Measure: Each year, each grade-level cohort of students will reduce by one-half the gap between the percent at or above Level 3 on the previous year's State mathematics and 75 percent at or above Level 3¹⁹ on the current year's State mathematics exam. If a grade-level cohort exceeds 75 percent at or above Level 3 in the previous year, the cohort is expected to show at least some increase in the current year

Results (in percents)			
Percent Level 3 & 4	School Year		
	2007-08 (Grade 4-8) (N= 208)	2008-09 (Grade 3-8) (N= 243)	2009-10²⁰ (Grade 3-8) (N= 180)
Baseline	85.2	91.8	91.9
Target	85.3	91.9	92.0
Actual	89.0	87.7	78.0
Cohorts Made Target	(3 of 5)	(1 of 5)	(1 of 5)

Buffalo United did not meet the target in any year of the Accountability Period. The school came closest to meeting it in the first year, with three of five cohorts meeting their individual targets and the school meeting the target overall. In the most recent year, overall performance declined and only one of five cohorts met their targets.

Optional Measures:

The school's Accountability Plan did not include any optional measure related to its mathematics goal.

Accountability Plan Goal: Students at Buffalo United Charter School will demonstrate mastery of skills and knowledge in science.

Outcome: Based on the limited data available, the school has met its science goal.

Analysis of Accountability Plan Measures:

Absolute Measure: By the 2008-09 school year, 75% of Buffalo United Charter School students who have been enrolled at the school for two or more years will score proficient (i.e. at level three) or better on the New York State science examination.			
Results (in percents)			
Grade	School Year		
	2007-08 (Tested: 88)	2008-09 (Tested: 93)	2009-10 (Tested: 99)
4	93	95	84
8	59	64	57

¹⁹ 2009-10 results are based on the state determined "time adjusted cut score" instead of Level 3 cut scores as in previous years.

²⁰ If using the 650 scale score cutoff as used in previous years, two out of five cohorts would have achieved the requisite gains.

While 4th graders at Buffalo United consistently exceeded the absolute performance target of 75 percent achieving proficiency, 8th graders did not meet this target during the Accountability Period.

Comparative Measure: <i>On the New York State science assessment, a greater percentage of Buffalo United Charter School students who have been enrolled at the school for two or more years will score at proficient and advanced levels than will their peers in Buffalo City Schools.</i>			
Results (in percents)			
Comparison	School Year		
	2007-08 (Grades 4, 8)	2008-09 (Grades 4, 8)	2009-10 (Grades 4, 8)
School	81	83	73
District	54	55	NA

While district comparison data for the 2009-10 school year is not yet available, Buffalo United’s 73 percent proficiency rate for students in the 4th and 8th grades combined far exceeds the district’s performance in each of the two previous years. Assuming district performance increased at a similar rate, the school will have achieved its target in 2009-10. Additionally, the school has met this target in each of the two previous years.

Social Studies

Accountability Plan Goal: Students at Buffalo United Charter School will demonstrate mastery of skills and knowledge in social studies.

Outcome: Based on limited data, available, the school met its social studies goal.

Analysis of Accountability Plan Measures:

Absolute Measure: <i>By the 2008-09 school year, 75% of Buffalo United Charter School students who have been enrolled at the school for two or more years will score proficient (i.e. at level three) or better on the New York State Social Studies examination.</i>			
Results (in percents)			
Grade	School Year		
	2007-08 (Tested: 88)	2008-09 (Tested: 93)	2009-10 (Tested: 99)
5	88	97	88
8	65	76	43

While 5th graders at Buffalo United consistently exceeded the absolute performance target of 75 percent achieving proficiency, 8th graders only met this target once during the Accountability Period and were far below the target in the most recent year.

Comparative Measure: <i>On the New York State Social Studies assessment, a greater percentage of Buffalo United Charter School students who have been enrolled at the school for two or more years will score at proficient and advanced levels than will their peers in Buffalo City Schools.</i>			
Results (in percents)			
Comparison	School Year		
	2007-08 (Grade 5, 8)	2008-09 (Grade 5, 8)	2009-10 (Grade 5, 8)
School	79	89	67
District	42	44	NA

While district comparison data for the 2009-10 school year is not yet available, Buffalo United’s 89 percent proficiency rate for students in the 5th and 8th grades combined far exceeds the district’s performance in each of the two previous years. Assuming district performance increased at a similar rate, the school will have achieved its target in 2009-10. Additionally, the school has met this target in each of the two previous years.

NCLB

In addition to meeting its specific subject area goals, the school is expected under No Child Left Behind to make adequate yearly progress towards enabling all students to score at the proficient level on the state English language arts and mathematics exams. In holding charter schools to the same standards as other public schools, the state issues an annual school accountability report that indicates the school’s status each year.

Accountability Plan Goal: Under the state’s NCLB accountability system, the school’s Accountability Status will be “Good Standing” each year.

Outcome: The school met the goal. Buffalo United Charter School was deemed to be in good standing in each of the three years of the Accountability Period.

Absolute Measure: <i>Under the state’s NCLB accountability system, the school’s Accountability Status will be “Good Standing” each year.</i>			
Results			
Status	School Year		
	2006-07	2008-09	2009-10
Good Standing	Yes	Yes	Yes

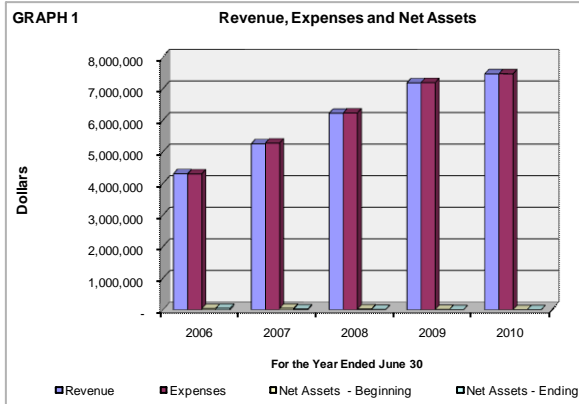
APPENDIX: FISCAL DASHBOARD

Buffalo United

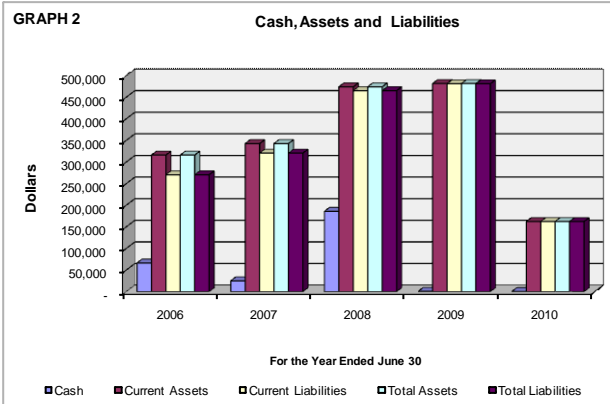
SCHOOL INFORMATION						
FINANCIAL POSITION	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Assets						
Current Assets						
Cash and Cash Equivalents - GRAPH 2	66,246	24,952	185,866	535	293	-
Grants and Contracts Receivable	-	-	-	-	148,712	-
Accounts Receivable	249,669	317,591	288,125	480,878	13,290	-
Prepaid Expenses	-	-	-	-	-	-
Contributions and Other Receivables	-	-	-	-	-	-
Total Current Assets - GRAPH 2	315,915	342,543	473,991	481,413	162,295	-
Property, Building and Equipment, net	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Total Assets - GRAPH 2	315,915	342,543	473,991	481,413	162,295	-
Liabilities and Net Assets						
Current Liabilities						
Accounts Payable and Accrued Expenses	-	-	-	-	-	-
Accrued Payroll and Benefits	-	-	-	-	-	-
Deferred Revenue	445	-	10,748	741	191	-
Current Maturities of Long-Term Debt	-	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-	-
Other	269,974	320,422	454,362	480,307	162,104	-
Total Current Liabilities - GRAPH 2	270,419	320,422	465,110	481,048	162,295	-
L-T Debt and Notes Payable, net current maturities	-	-	-	-	-	-
Total Liabilities - GRAPH 2	270,419	320,422	465,110	481,048	162,295	-
Net Assets						
Unrestricted	45,496	22,121	8,881	365	-	-
Temporarily restricted	-	-	-	-	-	-
Total Net Assets	45,496	22,121	8,881	365	-	-
Total Liabilities and Net Assets	315,915	342,543	473,991	481,413	162,295	-
ACTIVITIES						
Operating Revenue						
Resident Student Enrollment	3,621,505	4,445,602	5,432,608	6,125,928	6,390,630	-
Students with Disabilities	-	-	-	-	169,002	-
Grants and Contracts	-	-	-	-	-	-
State and local	193,336	185,763	76,695	260,393	-	-
Federal - Title and IDEA	490,576	620,478	707,016	774,134	552,211	-
Federal - Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-	336,015	-
Total Operating Revenue	4,305,417	5,251,843	6,216,319	7,160,455	7,447,858	-
Expenses						
Regular Education	3,580,779	4,192,037	4,663,647	4,811,242	4,881,281	-
SPED	68,441	125,988	161,468	153,575	193,335	-
Regular Education & SPED (combined)	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Program Services	3,649,220	4,318,025	4,825,115	4,964,817	5,074,616	-
Management and General	649,557	957,193	1,404,444	2,225,518	2,391,542	-
Fundraising	-	-	-	-	-	-
Total Expenses - GRAPH 1 / GRAPH 4	4,298,777	5,275,218	6,229,559	7,190,335	7,466,158	-
Surplus / (Deficit) From School Operations	6,640	(23,375)	(13,240)	(29,880)	(18,300)	-
Support and Other Revenue						
Contributions	-	-	-	21,364	-	-
Fundraising	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	17,935	-
Net assets released from restriction	-	-	-	-	-	-
Total Support and Other Revenue	-	-	-	21,364	17,935	-
Total Unrestricted Revenue	4,305,417	5,251,843	6,216,319	7,181,819	7,465,793	-
Total Temporarily Restricted Revenue	-	-	-	-	-	-
Total Revenue - GRAPH 1	4,305,417	5,251,843	6,216,319	7,181,819	7,465,793	-
Change in Net Assets	6,640	(23,375)	(13,240)	(8,516)	(365)	-
Net Assets - Beginning of Year - GRAPH 1	38,856	45,496	22,121	8,881	365	365
Prior Year Adjustment(s)	-	-	-	-	-	-
Net Assets - End of Year - GRAPH 1	45,496	22,121	8,881	365	-	365
Functional Expense Breakdown						
Personnel Service						
Administrative Staff Personnel	-	-	-	-	267,691	-
Instructional Personnel	-	-	-	-	1,675,705	-
Non-Instructional Personnel	-	-	-	-	39,850	-
Personnel Services (Combined)	1,343,563	1,614,513	1,865,572	1,936,597	1,983,246	-
Total Salaries and Staff	1,343,563	1,614,513	1,865,572	1,936,597	1,983,246	-
Fringe Benefits & Payroll Taxes	360,237	389,367	528,444	559,682	570,704	-
Retirement	3,571	16,383	30,344	33,824	38,526	-
Management Company Fees	473,166	701,711	1,082,720	1,682,034	916,219	-
Building and Land Rent / Lease	1,137,263	1,291,855	1,312,432	1,337,011	1,297,478	-
Staff Development	-	-	-	-	288,282	-
Professional Fees, Consultant & Purchased Services	285,834	345,792	392,065	549,063	772,114	-
Marketing / Recruitment	18,710	18,900	22,363	33,139	60,232	-
Student Supplies, Materials & Services	205,503	376,924	296,022	205,544	590,171	-
Depreciation	46,728	-	-	-	-	-
Other	424,202	519,773	699,627	853,441	949,187	-
Total Expenses	4,298,777	5,275,218	6,229,559	7,190,335	7,466,158	-
ENROLLMENT						
Chartered Enroll	480	555	650	630	650	650
Revised Enroll	-	-	-	-	-	-
Actual Enroll - GRAPH 4	430	484	573	600	635	-
Chartered Grades	K-6	K-7	K-8	K-8	K-8	K-8
Revised Grades	K-6	K-7	-	-	-	-
Actual Grades	-	K-7	-	-	K-8	-

SCHOOL ANALYSIS

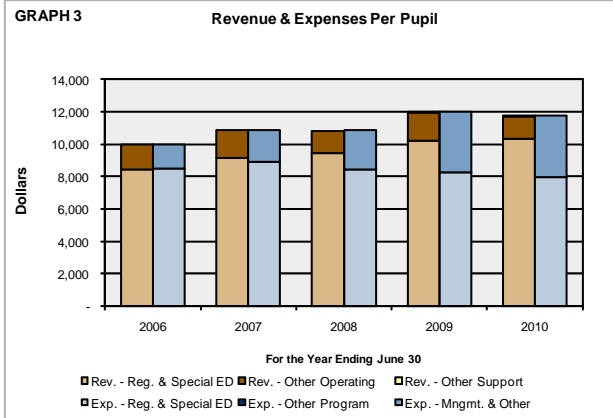
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11 *	
Primary School District	Buffalo						
Per Pupil Funding	8,693	9,499	9,567	10,429	10,429	10,429	
Increase over prior year	5.4%	9.3%	0.7%	9.0%	0.0%	0.0%	
PER STUDENT BREAKDOWN							Average - 5 Yrs. OR Charter Term
Revenue							
Operating	10,013	10,851	10,849	11,934	11,729	-	11,075
Other Revenue and Support	-	-	-	36	28	-	13
TOTAL - GRAPH 3	10,013	10,851	10,849	11,970	11,757	-	11,088
Expenses							
Program Services	8,487	8,922	8,421	8,275	7,992	-	8,419
Management and General, Fundraising	1,511	1,978	2,451	3,709	3,766	-	2,683
TOTAL - GRAPH 3	9,997	10,899	10,872	11,984	11,758	-	11,102
% of Program Services	84.9%	81.9%	77.5%	69.0%	68.0%	-	76.2%
% of Management and Other	15.1%	18.1%	22.5%	31.0%	32.0%	-	23.8%
% of Revenue Exceeding Expenses - GRAPH 5	0.2%	-0.4%	-0.2%	-0.1%	0.0%	-	-0.1%
Student to Faculty Ratio						14.11	-
Faculty to Admin Ratio						7.5	-
Financial Responsibility Composite Scores - GRAPH 6							
Score	0.6	0.4	0.2	0.2	0.0	-	0.3
Fiscally Strong 1.5 - 3.0 / Fiscally Adequate 1.0 - 1.4 / Fiscally Needs Monitoring 1.0 - 0.9	Fiscally Needs Monitoring	Fiscally Needs Monitoring	Fiscally Needs Monitoring	Fiscally Needs Monitoring	Fiscally Needs Monitoring	N/A	Fiscally Needs Monitoring
Working Capital - GRAPH 7							
Net Working Capital	45,496	22,121	8,881	365	(0)	-	15,373
As % of Unrestricted Revenue	1.1%	0.4%	0.1%	0.0%	0.0%	-	0.3%
Working Capital (Current) Ratio Score	1.2	1.1	1.0	1.0	1.0	-	1.1
Risk (Low > 3.0 / Medium 1.4 - 2.9 / High < 1.4)	HIGH	HIGH	HIGH	HIGH	HIGH	N/A	HIGH
Rating (Excellent > 3.0 / Good 1.4 - 2.9 / Poor < 1.4)	Poor	Poor	Poor	Poor	Poor	N/A	Poor
Quick (Acid Test) Ratio							
Score	1.2	1.1	1.0	1.0	1.0	-	1.1
Risk (Low > 2.5 / Medium 1.0 - 2.4 / High < 1.0)	MEDIUM	MEDIUM	MEDIUM	MEDIUM	MEDIUM	N/A	MEDIUM
Rating (Excellent > 2.5 / Good 1.0 - 2.4 / Poor < 1.0)	Good	Good	Good	Good	Good	N/A	Good
Debt to Asset Ratio - GRAPH 7							
Score	0.9	0.9	1.0	1.0	1.0	-	1.0
Risk (Low < 0.50 / Medium 0.51 - .95 / High > 1.0)	MEDIUM	MEDIUM	HIGH	HIGH	HIGH	N/A	HIGH
Rating (Excellent < 0.50 / Good 0.51 - .95 / Poor > 1.0)	Good	Good	Poor	Poor	Poor	N/A	Poor
Months of Cash - GRAPH 8							
Score	0.2	0.1	0.4	0.0	0.0	-	0.1
Risk (Low > 6 mo. / Medium 3 - 6 mo. / High < 3 mo.)	HIGH	HIGH	HIGH	HIGH	HIGH	N/A	HIGH
Rating (Excellent > 6 mo. / Good 3 - 6 mo. / Poor < 3 mo.)	Poor	Poor	Poor	Poor	Poor	N/A	Poor



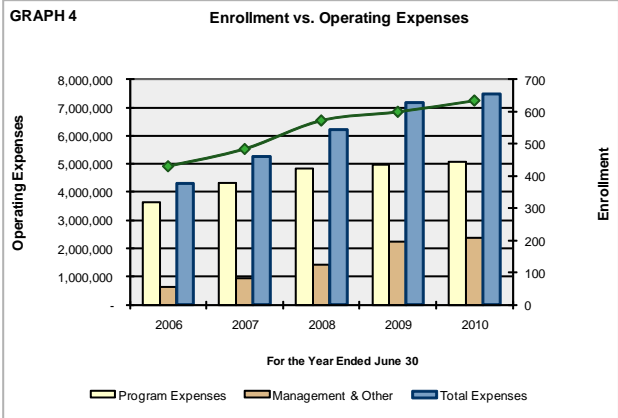
This chart illustrates total revenue and expenses each year and the relationship those subsets have on the increase/decrease of net assets on a year to year basis. Ideally subset 1, revenue, will be taller than subset 2, expenses, and as a result subset 3, net assets - beginning, will increase each year building a more fiscally viable school.



This chart illustrates the relationship between assets and liabilities and to what extent cash reserves makes up current assets. Ideally for each subset, subsets 2 thru 4, (i.e. current assets vs. current liabilities), the column on the left is taller than the immediate column on the right; and, generally speaking, the bigger that gap, the better.



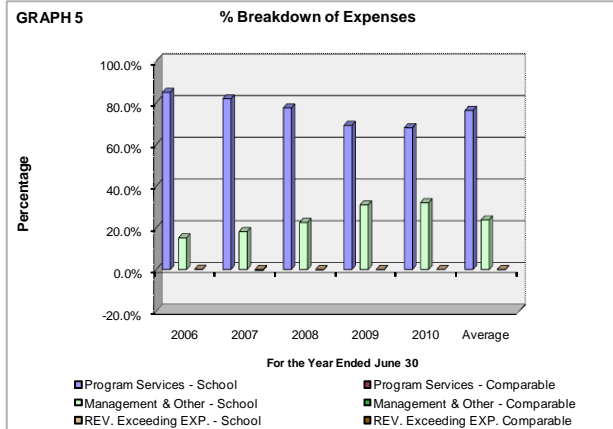
This chart illustrates the breakdown of revenue and expenses on a per pupil basis. Caution should be exercised in making school-by-school comparisons since schools serving different missions or student populations are likely to have substantially different educational cost bases. Comparisons with similar schools with similar dynamics are most valid.



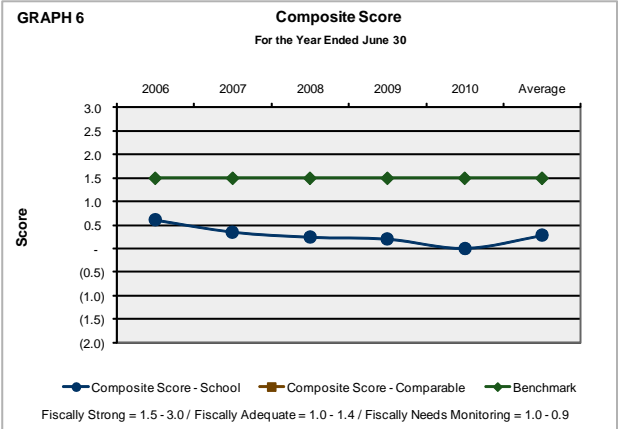
This chart illustrates to what extent the school's operating expenses have followed its student enrollment pattern. A baseline assumption that this data tests is that operating expenses increase with each additional student served. This chart also compares and contrasts growth trends of both, giving insight into what a reasonable expectation might be in terms of economies of scale.

COMPARABLE SCHOOL / REGION:

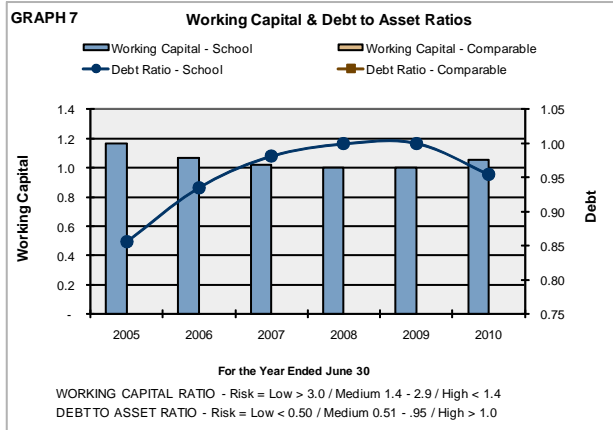
* Average = Average - 5 Yrs. OR Charter Term



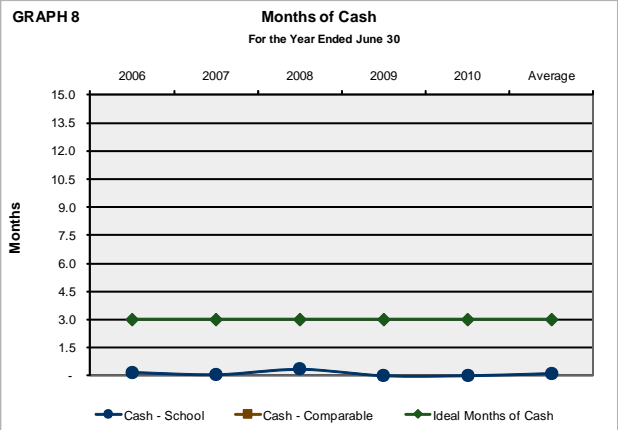
This chart illustrates the percentage expense breakdown between program services and management & others as well as the percentage of revenues exceeding expenses. Ideally the percentage expense for program services will far exceed that of the management & other expense. The percentage of revenues exceeding expenses should not be negative. Similar caution, as mentioned on GRAPH 3, should be used in comparing schools.



This chart illustrates a school's composite score based on the methodology developed by the United States Department of Education (USDOE) to determine whether private not-for-profit colleges and universities are financially strong enough to participate in federal loan programs. These scores can be valid for observing the fiscal trends of a particular school and used as a tool to compare the results of different schools.



This chart illustrates Working Capital and Debt to Asset Ratios. W/C indicates if a school has enough short-term assets to cover its immediate liabilities/short term debt. Debt to Asset indicates what proportion of debt a school has relative to its assets. The measure gives an idea to the leverage of the school along with the potential risks the school faces in terms of its debt-load.



This chart illustrates how many months of cash the school has in reserves. This metric is to measure solvency – the school's ability to pay debts and claims as they come due. This gives some idea of how long a school could continue its ongoing operating costs without tapping into some other, non-cash form of financing in the event that revenues were to cease flowing to the school.