



Charter Schools Institute
State University of New York

KING CENTER CHARTER SCHOOL

FINAL CHARTERED AGREEMENT

Sec. 2852(5) Submission to the Board of Regents

VOLUME 2 OF 2

REDACTED COPY

VI. PARENTAL AND COMMUNITY INVOLVEMENT

32. The process the school will follow to promote parental and staff involvement in the governance and administration of the charter school.

To encourage the participation of parents and staff in the governance of the King Center Charter School, the school director, lead teacher and co-chairs of the parent association at the King Center Charter School shall serve as Ex officio members of the Board of Directors.

33. Evidence of community support for the proposed charter school, including documentation of sufficient interest by parents and students to meet the school's enrollment targets. Methods or strategies to be used to gauge community support of the charter school (Attachment VI-33).

In February 1998 the Buffalo Common Council approved a measure asking the State for permission to create a pilot charter school program. The concept had the backing of the Mayor and the Board of Education, and in January 1998 Mayor Masiello declared that the King Urban Life Center would be Buffalo's first charter school (see Attachment VI-33). The following letters of endorsement for the King Center Charter School application are also attached:

Anthony Gioia, Buffalo Businessman
Kevin Helfer, Buffalo Common Council Member
Robert J. Kresse, Attorney with Hiscock & Barclay, LLP
Anthony Masiello, Mayor of the City of Buffalo
James W. Pitts, Buffalo Common Council President

34. Description of the programmatic and fiscal impact of the establishment of this charter school on existing public and non-public schools in the community (Attachment VI-34).

In a school district of more than 47,000 students, a charter school with not more than 100 students should have no significant programmatic or fiscal impact. There are eleven public schools in the general vicinity of the King Urban Life Center serving

approximately 4740 students in kindergarten through 4th grade (see Attachment VI-34 for a map showing the locations of the eleven schools). If the maximum enrollment of 100 students at the King Center Charter School all came from this area, and this is unlikely, it would impact 2.1% of the total kindergarten through 4th grade school population in the eleven schools. It should have little, if any, impact on non-public schools since there are none in the general vicinity of the King Urban Life Center.

There will be some limited programmatic impact for School #90 which has housed its School #90 Annex at the King Urban Life Center facility since September 1998. The terms of the lease agreement between the Buffalo Public Schools and the King Urban Life Center allow either party to terminate the agreement at the end of the current school year by notifying the other party in writing of its intentions by February 1 of the current school year. It is our intention to issue this notification as soon as we receive approval of our application for a school charter. The principal at School #90 has been fully informed of our plans since we began the application process.

ATTACHMENT VI-33

"City seeks to be first in state to experiment with charter schools," Buffalo News article, February 3, 1998.

King Center picture and caption from calendar distributed at the Inauguration of Mayor Anthony Masiello in January 1998.

Letters of endorsement for the King Center Charter School application.

City seeks to be first in state to experiment with charter schools

By PHIL FAIRBANKS
News Staff Reporter

Buffalo wants the power to do what no other city in the state has done — experiment with charter schools.

The request is almost certain to spawn a battle with one of Albany's strongest lobbies — the state teachers unions.

Common Council members are expected to approve a measure today asking the state for permission to create a pilot charter school program, the

Charter schools are viewed as a way of increasing choice and competition in public schools with smaller classes and more parent involvement.

first of its kind in New York.

The concept also has the backing of Mayor Masiello and the Board of Education.

Charter schools are independent

public schools that operate free of most of the rules and regulations governing regular public schools. They receive funding from the local school board or the state and are usually required to meet performance standards.

The schools, which are the latest innovation in education, are often started by parents, teachers or community leaders who want greater flexibility in how their school is managed. "The Council is on board. The mayor is on board. The Board of Education is on board," said University Council Member Kevin J. Helfer, the driving

force behind the charter school plan. "All we're asking Albany to do is please give us the ability to control our own destiny."

By no means is the city's request a done deal.

Buffalo's teachers union is dead-set against the plan, and statewide unions probably will follow suit. Their biggest fear is that charter schools will lead to uncertified teachers in the classroom.

"Charter schools are a quick fix," said Philip Rumore, president of the

See Schools Page A6

Buffalo News 2-3-98 p.A-1

Schools: Buffalo's teachers union is strongly against the plan

Continued from Page A1

Buffalo Teachers Federation. "Why don't they show a real commitment by putting more money into the schools?"

Rumore also thinks the idea will lead to all-white and all-black schools while ignoring what he views as the ultimate problem with city schools — a lack of money and leadership.

He points to School 68, which has improved student achievement because of a nationally recognized principal and private funding from M&T Bank.

Despite union opposition, state lawmakers are hopeful a compromise can be worked out and Buffalo can become the first city in the state to experiment with the

concept.

For supporters, charter schools are viewed as a way of increasing choice and competition in the public school system. They often provide smaller class sizes, longer class periods and allow for greater involvement by parents.

The first charter school opened its doors in St. Paul, Minn., in 1992 and, over the years, 29 states have adopted similar laws.

Last year, Gov. Pataki offered his own charter school legislation but, when negotiations stalled, he shelved the idea until now.

President Clinton also backs the idea and has vowed to expand the number of charter schools nationwide from 800 to 3,000 in two years.

Assembly Minority Leader

Thomas M. Reynolds, R-Springville, said the governor is intent on reviving his charter-school proposal and that Buffalo could emerge as an ideal test site.

He also expects opposition from the state's powerful teacher unions.

"I'm cautiously optimistic," Reynolds said. "Teacher unions are concerned about teacher certification and that will be one of the great debates in the coming year."

Working to the city's advantage is its unified front: The mayor, Council and Board of Education all support the notion of a pilot project. However, they differ on some details but no one is describing those differences as insurmountable.

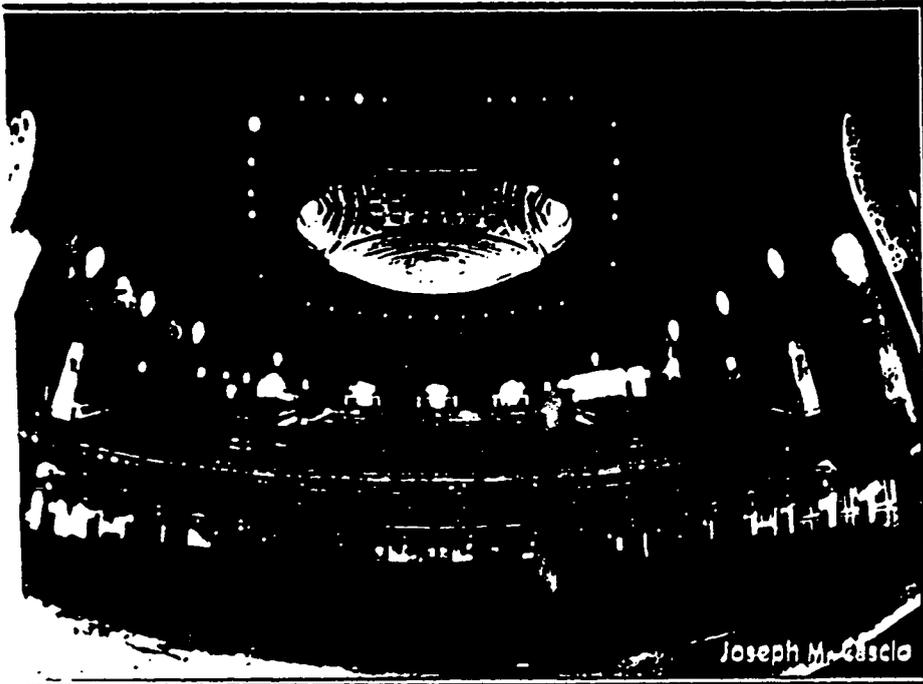
"I see room for compromise," said West District School Board Member Anthony Luppino. "The board welcomes innovative approaches to education."

What the Council envisions is a five-year pilot project that would create no more than three charter schools a year.

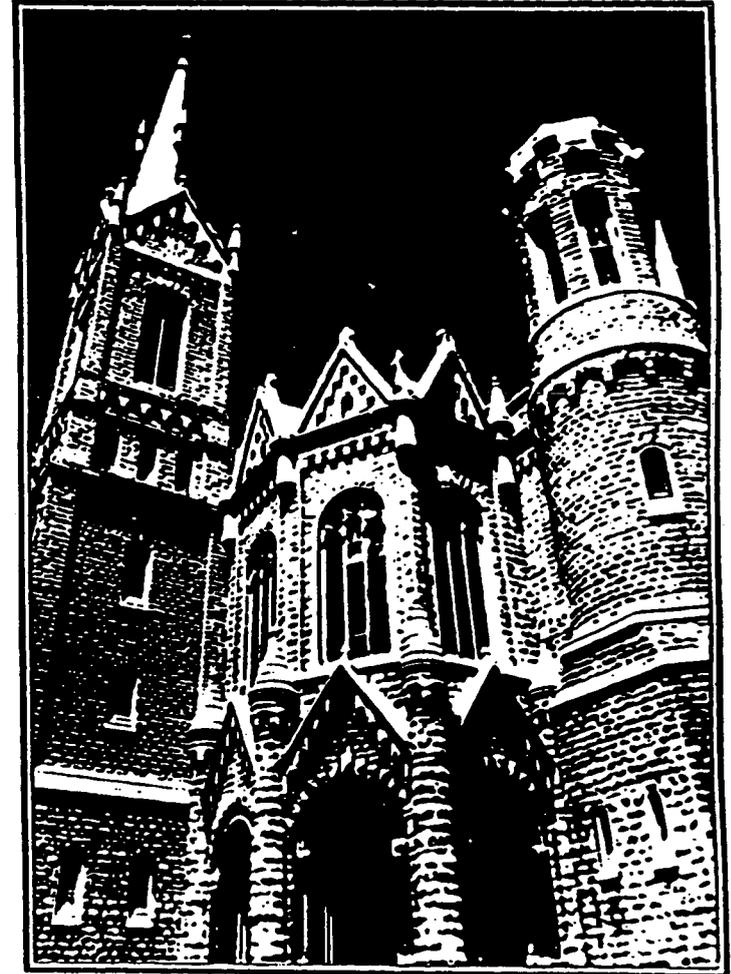
Not every city lawmaker views charter schools as a panacea but almost all of them are willing to try the idea.

"I think it would be good to allow Buffalo to experiment with it," said Council Member at-Large Barbra A. Kavanaugh, chairwoman of the Education Committee. "We have a history of successful innovation."

Turner Developments



Shea's Buffalo Theatre has broken ground for a \$12 million renovation that will greatly enhance its ability to attract the largest Broadway shows.



The former St. Mary of Sorrows Church is being transformed into the King Urban Life Center, and will be Buffalo's first charter school.



The Albright-Knox Art Gallery has been called an "unexpected treasure chest of masterpieces" and has committed to a \$6.5 million renovation.

Anthony H. Gioia - 876-7612
Richard E. Gioia - 876-7644

Sidney R. Pinkel - 876-7781
Rosalind J. Adams - 876-8641

September 27, 1999

Dr. Clair P. Massey
King Urban Life Center
938 Genesee Street
Buffalo, New York 14211

Dear Dr. Massey:

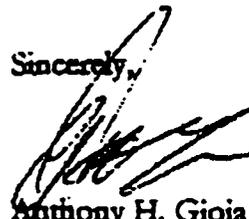
I am writing to you to express my support for the King Urban Life Center Charter School application.

I have had the privilege of touring the King Urban Life Center on two occasions; and aside from being extremely impressed with the architectural preservation, I was also amazed at the educational accomplishments that are taking place. It appears to have a very dedicated staff, excellent equipment -- particularly computers -- plus a real desire to improve student learning and accomplishment for children that are at risk of academic failure.

Any objective review, in my judgment, reveals that the Buffalo School System is failing, not because of money, since we spend more per student than many other communities, but rather due to a lack of leadership. By allowing the King Urban Life Center to become a charter school, our community can have cost effective, quality education at a time when our resources are severely tapped.

Thank you for your consideration.

Sincerely,


Anthony H. Gioia
Chairman

AHG/rja



The Council

CITY OF BUFFALO

22

KEVIN J. HELFER

UNIVERSITY DISTRICT COUNCIL MEMBER
COUNCIL MINORITY LEADER
55 NIAGARA SQUARE, ROOM 1502
BUFFALO, N.Y. 14202-3315
PHONE: 851-5165 • FAX: 851-5648
E Mail: khelfer@ci.buffalo.ny.us

SENIOR LEGISLATIVE ASSISTANT
JENNIFER FECIO-MCDOUGALL

LEGISLATIVE ASSISTANTS
ANNA S. GUSTINA
MICHELLE D. MAZYCK

September 24, 1999

Dr. Claity P. Massey
Director
King Urban Life Center
938 Genesee Street
Buffalo, New York 14211

Dear Dr. Massey:

I am writing in enthusiastic support of the King Center Charter School. Your proposal has the potential to make a positive difference in the lives of many students in the City of Buffalo; you and your committee are to be commended for your visionary leadership.

As the University District Councilmember and Buffalo Common Council Minority Leader, I have sponsored several pieces of legislation regarding charter schools. For example, based on one of the resolutions that I sponsored, my colleagues voted their unanimous support for the concept of charter schools. We forwarded this strong statement of support to the New York State Legislature to make our state lawmakers aware of Buffalo's support for this concept.

Again, I commend you for your tireless efforts and your commitment to educating children in the City of Buffalo. I wish you every success with this exciting project. If you require additional information, please call my office at (716) 851-5165.

Sincerely,

A handwritten signature in black ink that reads "Kevin J. Helfer / jfm".

Kevin J. Helfer, Councilmember
University District

:jfm DB: PR:

KingCSLetterSupport1

HISCOCK & BARCLAY, LLP

ATTORNEYS AT LAW

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 KEY BANK TOWERS AT KEY CENTER
 50 FOUNTAIN PLAZA
 BUFFALO, NEW YORK 14202-2291
 (716) 856-0911
 FAX (716) 846-1209

Robert J. Kresse
 Extension 209
 rkresse@hiscockbarclay.com

ALBANY, NEW YORK
 BUFFALO, NEW YORK
 SYRACUSE, NEW YORK

September 24, 1999

Dr. Claity Massey
 King Urban Life Center, Inc.
 938 Genesee at Rich Street
 Buffalo, New York 14211

RE: King Urban Life Center Charter School Application

Dear Dr. Massey

This letter is written in support of the King Center's application for Charter School status.

As a member of the Board of Directors of the King Center I have been involved in this project since its inception. It started in 1984 as an effort to save the Landmark, St. Mary of Sorrows Church, which now houses the King Center's Early Childhood Program.

In the late 1960's my wife and I started a racially, culturally and economically balanced Montessori Program at the St. Mary of Sorrows School. It was later taken over by the Buffalo School System and was renamed as the Bennett Park Montessori School. Having given all eight of our children the benefit of a Montessori education, starting at the age of three, we recognized the special value of early and individualized education for the disadvantaged children of the inner city.

Approximately ten years ago, we were successful in obtaining the Buffalo Public School District's approval of starting the King Center Pilot Project at School 90, which is located a few blocks from the King Center. The program involved approximately 90 students, ages 4-7. Our mission was to bring about systemic change in the teaching and learning of our urban children. The achievements of the last 7 years are well documented in the application for our Charter.

The forum of Public Education is the best, if not the only place, that the social problems that arise from being born in poverty can be successfully-and economically addressed.

The King Center Charter School-as all Charter Schools- must be considered a part of public education. It's unique importance is its discrete number of pupils, its cutting edge technology, its partnerships with higher education (University of Buffalo, Buffalo State College,

Dr. Claity Massey
September 24, 1999
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& Fredonia College), and its health, social, and family support program which links with center based and family day care programs. It provides the opportunities to make our schools a threshold of a useful life for the most needy and deserving of our children.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert J. Krosse".

Robert J. Krosse
Member of the Board of Directors
King Urban Life Center Inc.

RJK:eml



CITY OF BUFFALO
OFFICE OF THE MAYOR

ANTHONY M. MASIELLO
MAYOR

September 28, 1999

SUNY Board of Trustees
State University Of New York
State University Plaza
Albany, NY 12246

Dear Board Members:

I am writing this letter in support of the "King Center Early Childhood Charter School" in the City of Buffalo, New York. This group is comprised of experts from the health and higher education communities, and from many organizations and agencies delivering services to the Eastside of Buffalo. The group is committed to creating an educational environment that will allow all children to succeed. In order to ensure the success, the Charter School will heavily emphasize parental involvement in the development and implementation of individualized educational plans for each child. I truly believe that it is important to provide an alternative and progressive educational program for the children and the parents of Buffalo.

I have supported and lobbied for charter schools in New York State because I believe that we must provide educational choices for families. I also believe that there is a need to expand parental, community and teacher involvement in the entire educational process. This charter school will provide the opportunity to meet these objectives.

Again, I wholeheartedly support the efforts of the King Center Charter School group, and urge you to approve their application to establish a charter school in the City of Buffalo.

Your consideration of their request is greatly appreciated.

Sincerely,

Anthony M. Masiello
Mayor

September 29, 1999

**Dr. Claity P. Massey
King Urban Life Center
938 Genesee Street
Buffalo, New York 14211**

Dear Dr. Massey:

It is with pleasure that I endorse your efforts to establish the King Urban Life Center as a Charter School.

The journey that began over a decade ago to save the Saint Mary's of Sorrow Church has been arduous and challenging. As I reflect upon how far we have come; to this point of actually having one of the finest Early Childhood Schools in the region, it is both awe inspiring and a testament to faith! Hard work by numerous people and an unprecedented level of cooperation among the public, private and educational sectors has produced indeed a model project. Nowhere else in the City of Buffalo has such an adaptive reuse produced a result that serves the goal of historic preservation magnificently while creatively addressing the contemporary educational and social demands of the urban central city.

Dedicated and named after Dr. Martin Luther King, the King Center exemplifies the spirit and commitment that he lived to fight poverty, hopelessness and degradation. By producing a unique educational environment, which has already won two prestigious awards, the King Center is already providing the fundamental preparation needed for a new day, by giving at-risk children new educational opportunities, and their families new hope for the future!

Dr. King stated that "*Everything is a shadow cast by that which we do not see!*" In the beginning the vision of a transformed Saint Mary's of Sorrow arose from its past glories. The transformation to its new role was not foretold, but evolved from necessity! Now as the realization of the uniqueness and utility of

Believe In Buffalo. Our Future Is Great!

Dr. Claity Massey
September 29, 1999
PAGE 2

of Charter Schools to address many of the failures of our public school system arises, the King Center is poised to evolve again. In fact, it is the only proposed Chartered school, which is operational and functioning. There is no experimentation here, the prototype is working!

As you prepare your application to submit for New York State approval, please be mindful of Dr. King's words, the "shadow" has already been cast and your efforts coupled with many others have already been ordained to succeed.

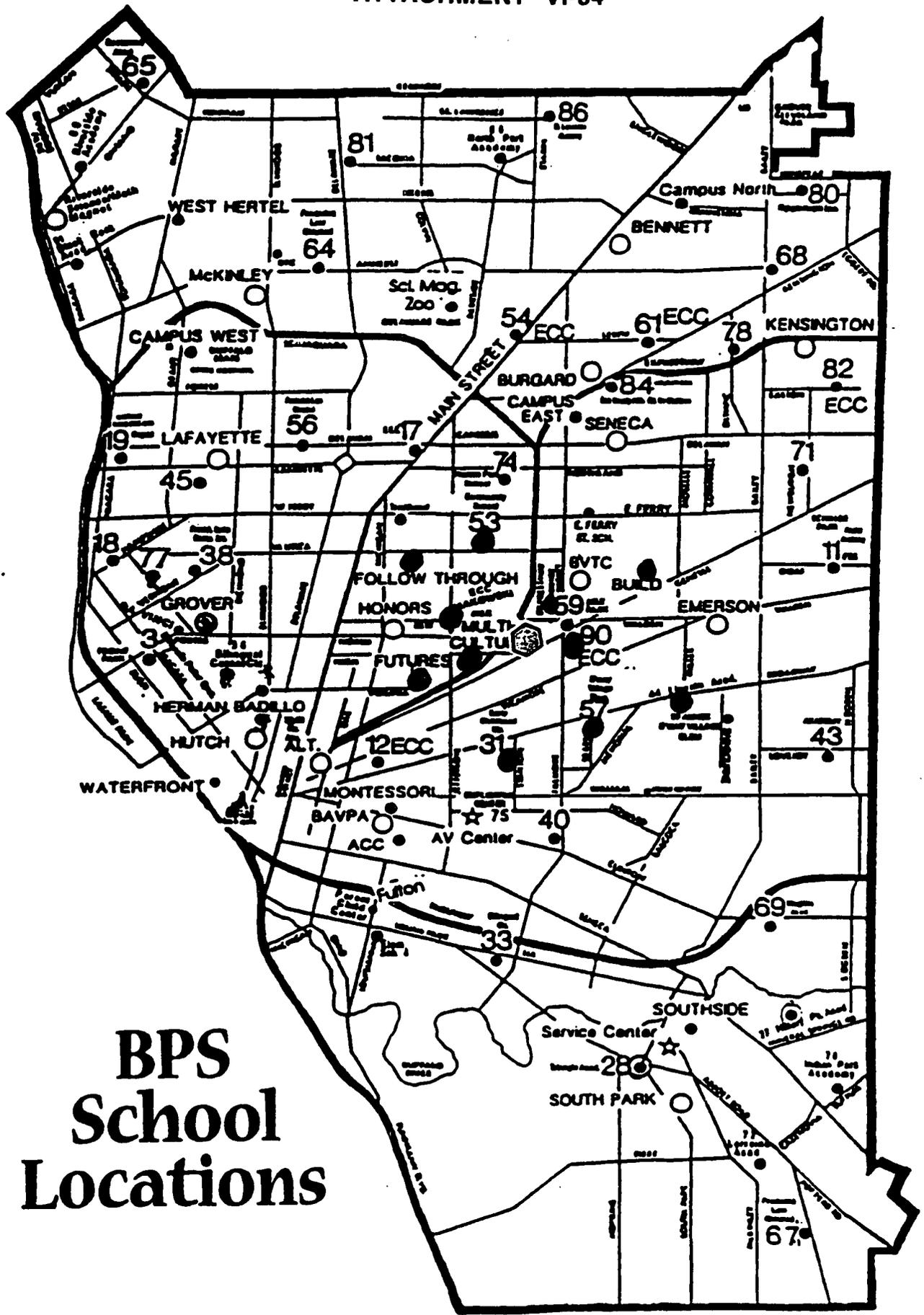
What a thing of beauty to see!

Sincerely,



James W. Pitts
COUNCIL PRESIDENT

JWP:rjk



BPS School Locations

VII. SCHOOL GOVERNANCE

35. List of the proposed Board of Trustees for the school (Attachment VII-35).

The King Urban Life Center, the applicant for the school charter, is in the process of setting up a discrete nonprofit corporation to operate the King Center Charter School. It will attain its own 501-c-3 designation and, upon charter approval, be deemed an educational corporation. The King Center community and the broader Buffalo area are well represented on the King Urban Life Center Board by a diverse group of highly qualified and dedicated Board members (see Attachment VII-35). The King Center Charter School Board will reflect the same quality and diversity and will encourage the participation of parents and staff in the governance of the school by including the school director, lead teacher and the co-chairs of the parent association at the King Center Charter School as Ex officio members of the Board of Directors.

36. The school's policy of qualifications for Trustees.

Like the King Urban Life Center Board of Directors, the King Center Charter School Board will be a self-perpetuating board, it will reflect diversity of race, class, and gender and have a blend of City and suburban residents. In 1991 the King Urban Life Center Board began serious consideration of housing a demonstration early childhood school in its historically and architecturally significant building when restoration and renovation were complete. In 1994 it adopted a mission statement declaring its commitment to "programs addressing educational, health, social, cultural, economic, aesthetic and spiritual needs in its neighborhood and surrounding communities, with special attention to the needs of young children and their families . . ." That same year it established a pilot project with Buffalo Public School #90, an early childhood center. In 1996 the Board determined to create an innovative early childhood learning environment as the heart of its renovated building. In October 1998 we celebrated the "Grand Opening" of this magnificent space. It is now in the process of setting up a discrete nonprofit corporation to operate the King Center Charter School.

Attachment VII-35 attests to the strength and diversity of the King Urban Life

Center Board of Directors. The grandeur of the facility and the rekindled hope in the neighborhood attest to the Board's commitment to its mission. Its decision to establish the King Center Charter School is evidence of its faith in the future.

37. Terms established for each Trustee.

It is anticipated that the terms established for members of the King Center Charter School Board of Directors will be similar to that of the King Urban Life Center Board. Each year the King Urban Life Center Board of Directors elects a new class to serve a three-year term. Elections are held in April with the term beginning in June. There is no limit to the number of terms a Board member can serve.

Class of 2000

Lauri K. Brosnahan
Patricia M. Cotsen
Sally Marks
Marion Slaughter
Betty Stone
Joseph T. Murray

Class of 2001

Michael Buffamonti
Dorothy Ferguson
Mark P. Lazzara
Donna S. Rice
Noah Rifkin
Molly A. Thompson
David Young

Class of 2002

Elmer L. Coble
Holly Donaldson
Finley R. Greene, Jr.
Stephen C. Halpern
Robert J. Kresse
Charles E. Massey

38. The school's method for appointment/election as a Trustee.

Again, it is anticipated that the method of appointment/election for Directors of the King Center Charter School Board will be similar to that of the King Urban Life Center. In the By-Laws of the King Urban Life Center, Article III, Section 8 reads:

Any vacancy occurring in the Board of Directors in any directorship by reason of increase in the number of directors, or resignation of an existing director, or any other cause, may be filled by vote of a majority of the Board of Directors then in office.

The President of the King Urban Life Center Board of Directors has appointed a nominating committee to evaluate the needs of the Board, review the qualifications of perspective Board members, and make recommendations to the full Board.

39. The responsibilities and obligations of the school's Board of Trustees.

The responsibilities of the King Center Charter School Board of Directors will include (but are not limited to):

- * Ratifying the school's mission statement, and any modifications thereto.
- * Approving any management, operational, and service contracts.
- * Authorizing broad curricular guidelines or specific curricular programs, or delegating such authority.
- * Approving assessment measures and performance standards.
- * Providing ongoing support and oversight of the academic program and performance of the school.
- * Approving admission policies for the school.
- * Setting personnel policies, including: establishing qualification criteria for employees, forming dismissal procedures, approving codes of conduct, and authorizing and approving collective negotiations.
- * Hearing appeals on student disciplinary and special education matters.
- * Hearing complaints from any individual or group alleging any violation of the provisions of the Charter Schools Act, the charter itself, or any other provision of law relating to the management or operation of the charter school.
- * Ensuring that necessary accountability measures are in place, including the performance of audits and annual reports, and that all necessary records and reports are transmitted to the proper charter school oversight entities. And,
- * Providing necessary and proper oversight of all financial aspects of the charter school.

Realizing that there may be conflicts of interest which arise on occasion for members of the Board of Trustees, the Code of Ethics (see Attachment VII-44) states in regard to Ethical Responsibilities of the Board of Trustees: "We shall declare any conflicts of interest between personal life and a position on the board, recuse ourselves and refrain from participating in any discussion regarding any matter that might pose a conflict of interest, and abstain from voting when appropriate."

40. The reporting structure of school officials to the Board of Trustees (Attachment VII-40).

See the King Center Charter School Organizational Chart (Attachment VII-40).

41. Policies and procedures governing access to school records and provision of public documents, in compliance with the Freedom of Information Law (Article 6, Public Officers Law):

The King Center Charter School will respond to a request for information under the "Freedom of Information Law" in the following manner:

1) Within five business days of receipt of a written request, the King Center Charter School will either make the information available to the person requesting it, deny the request in writing, or provide a written acknowledgment of receipt of the request with an approximate date for when the request will be granted or denied.

2) An individual who is denied access to a record may, within 30 days, appeal the denial to the Director of the King Center Charter School or his or her designee.

3) Upon timely receipt of such an appeal, the King Center Charter School will, within 10 business days of the receipt of the appeal, fully explain the reasons for further denial or provide access to the record sought. The School will forward a copy of the appeal, as well as its ultimate determination, to the Committee on Open Government.

Pursuant to Section 89 (2) (b) of the Freedom of Information Law, the King Center Charter School may deny access to a requested record for a variety of reasons, including that "such access would constitute an unwarranted invasion of personal privacy."

42. Proposed policies and procedures for public meetings and executive session of the Board of Directors and of the school administration, in compliance with the Open Meetings Law (Article 7, Public Officers Law).

The following statement of policies and procedures, compliant with New York State's Open Meeting Law, is being proposed to the Board of Directors of the King Center Charter School:

1) Meetings

When the King Center Charter School Board of Directors or any of its committees meets for the purpose of discussing the business of the School, the meeting will be open to the public.

2) Notice of meetings

Notice of the time and place of any meeting scheduled at least one week in advance will be given to the news media and be conspicuously posted in one or more designated public locations at least 72 hours before the meeting.

Notice of the time and place of any meeting scheduled less than one week in advance will be given to the news media, to the extent practicable, and be conspicuously posted in one or more designated public locations at a reasonable time before the meeting.

3) Minutes of meetings

a) Minutes, consisting of a record or summary of all motions, proposals, resolutions, and any other matter formally voted upon as well as the vote thereon, will be taken at all open meetings.

b) Minutes will be taken at executive sessions of any action that is taken by formal vote which will consist of a record or summary of the final determination of such action, the date, and the vote thereon.

c) The minutes of an open meeting will be available to the public within two weeks from the date of the meeting. Minutes of an executive session must be available within one week from the date of the executive session.

4) Executive sessions

a) A motion for an executive session must be made during an open meeting.

b) The motion must specifically identify the general area or areas of the subject or subjects to be considered.

c) The motion to conduct an executive session must be carried by a majority vote of the Board of Directors of the King Center Charter School.

d) Section 105 (a) - (h) of the Open Meetings Law delineates the purposes which justify moving into executive session.

e) Any member of the Board of Directors of the King Center Charter School or other persons authorized by the Board may attend an executive session.

43. The process by which individuals may bring complaints to the charter school's Board of Trustees.

The following proposal will be taken to the King Center Charter School Board of Directors:

Charter School Grievance Procedure

The grievance procedure is designed to enable individuals to voice their complaints regarding the operation of the King Center Charter School. All complaints should initially be dealt with in an informal manner, between the individual lodging the complaint and the Director of the King Center Charter School. If the grievance cannot be solved in this manner, the Director shall instruct the complainant to submit a written statement of his/her grievance, with appropriate attached documents. The written statement and attached documents presented by the complainant and a summary of the efforts to resolve the matter informally, prepared by the Director, will be presented to the Grievance Committee of the Board. After thorough review, the Grievance Committee will make a recommendation to the Board of Directors for resolution of the matter.

44. The code of ethics applicable to the trustees, officers and employees of the charter school (Attachment VII-44)

See the King Center Charter School Code of Ethics (Attachment VII-44).

45. Organizational reporting structure and managerial control established within the charter school.

See the King Center Charter School Organizational Chart (Attachment VII-40).

ATTACHMENT VII-35

Board of Directors
King Urban Life Center
938 Genesee Street
Buffalo, New York 14211

President**Finley R. Greene, Jr.**

Buffalo, NY [REDACTED]

Consultant for more than twenty-five years, with extensive experience in development, fund raising, communications, public relations, marketing and advertising. Currently President of Greene Associates. Civic affiliations include The Buffalo and Erie County Historical Society, Community Music School, The Elmwood Franklin School, The Cornell Cooperative Extension and the Landmark Society of the Niagara Frontier.

Vice President**Betty Stone**

Buffalo, NY [REDACTED]

Laboratory technician for nearly thirty years at Roswell Park Cancer Institute and the State University of New York at Buffalo, with experience in chemical, biological and clinical laboratory settings, and Employee Assistance Program Coordinator at the University. Civic and religious affiliations include Mount Olive Baptist Church, Fillmore-Leroy Area Residents, Inc., Buffalo Neighborworks Organization, Broadway-Fillmore Neighborhood Housing Services, Inc., and Community Theater.

Secretary**David Young**

Buffalo, NY [REDACTED]

Executive Director of Buffalo Neighborhood Housing services, an organization that helps people to purchase and maintain their homes. Has nearly ten years of not-for-profit housing experience. Civic affiliations include service as a volunteer instructor with Junior Achievement.

Assistant Secretary**Elmer L. Coble**

Buffalo, NY [REDACTED]

In his retirement, serves as a Deacon at Saint John Baptist Church, Chairman of the Board at Citizen's Alliance and Treasurer of the Verdun Avenue Block Club. Additional Civic Affiliations include Meals on Wheels and Literacy Volunteers of Western New York.

Treasurer**Robert J. Kresse, Esq.**

Orchard Park, NY [REDACTED]

Attorney and member of the law firm of Hiscock & Barclay and a Trustee, Counsel and Secretary to The Margaret L. Wendt Foundation, one of Western New York's largest private foundations. With his wife, founded the Montessori Program at St. Mary of Sorrows' School. The Montessori Program was taken over by the Buffalo Board of Education and continues today as the

REDACTED

Bennett Park Montessori School. Civic affiliations include Canisius College, Canisius High School and Success By 6 of Buffalo and Erie County.

Assistant Treasurer
Michael Buffamonti

[REDACTED]
Hamburg, NY [REDACTED]

Controller at Dynabrade, Inc. Directs and oversees finance and accounting functions for the company and is responsible for financial and income tax reporting and budgeting functions. Civic affiliations have included the Juvenile Diabetes Foundation, WNY Chapter; Burchfield-Penney Arts Center; and the Children's Growth Foundation, WNY Chapter.

Lauri K. Brosnahan

[REDACTED]
Snyder, NY [REDACTED]

Vice President, The Colad Group, Inc. and currently serving as Chairwoman for the New York State Division for Women's Western New York Advisory Council. Civic affiliations include Buffalo State College President's Council, Shea's Performing Arts Center, Burchfield Penny Art Center, Hospice, Junior League of Buffalo and Project F.L.I.G.H.T.

Patricia M. Cotsen

[REDACTED]
Buffalo, NY [REDACTED]

Seven years as a Director of Development/Public Relations at Park School of Buffalo and nine years as Director of Community Affairs at Nichols School. Currently serving as a school development consultant, mediator/arbitrator for the Community Dispute Settlement Program and as an instructor for Literacy Volunteers of America. Civic affiliations include Albright-Knox Art Gallery and Young Audiences.

Holly Donaldson

[REDACTED]
Buffalo, NY [REDACTED]

A lifelong resident of Buffalo with a thirty year professional career in the corporate, political and not-for-profit sector. As Executive Director of the Niagara International Trade Council she serves on the U.S. Department of Commerce Upstate New York District Export Council, three committees of the Small Business Administration Buffalo District Advisory Council and the Erie County Industrial Development Agency's TEAM committee. Current civic affiliations include serving as the Chair of the Community Foundation for Greater Buffalo.

Stephen C. Halpern, Esq

[REDACTED]
Buffalo, NY [REDACTED]

A lawyer and Ph.D. in Political Science. Currently a Professor of Political Science at the State University of New York at Buffalo. Editor or author of five books that focus on issues of civil rights and liberties and has been a member of the Human Rights Committees of the Erie County and New York State Bar Associations.

Mark Lazzara

[REDACTED]
West Seneca, NY [REDACTED]

Executive Director of the Town of West Seneca Youth Bureau, with extensive experience in development, funding and management of youth and AmeriCorps programs. Developed two major community collaborations: New York State Corps Collaboration (received largest AmeriCorps grant in the United States) and Family Partners in Learning (family literacy model that has received national and international recognition).

REDACTED

Sally Marks[REDACTED]
East Aurora, NY [REDACTED]

Community volunteer. Became involved with the King Urban Life Center through Grassroots Gardens, a local community gardening program. Currently sits on the Boards of Buffalo Prep and the United Way.

Charles E. Massey, Ed.D.[REDACTED]
Buffalo, NY [REDACTED]

Has served as a teacher and administrator in high school and college settings in North Carolina and New York. Currently a professor of education at Houghton College, specializing in urban education. Collaborates with nine Buffalo Public Schools to introduce teacher education students to city schools through a two-week teacher assistant program in May of their sophomore year. Civic and religious affiliations include Westside Mennonite Church, The Western New York Conference of the Wesleyan Church and VOICE.

Joseph T. Murray[REDACTED]
Buffalo, NY [REDACTED]

As Associate Superintendent for Instructional Services, played a key role in the successful desegregation of Buffalo Public Schools. Was responsible for developing sweeping changes in every Buffalo school, leading to meaningful parent involvement, improved attendance and State test scores, and a lower drop out rate. The magnet school program he engineered became a model for the nation. In "retirement," has served as Director of the Liberty Partnership Program at State University College at Buffalo.

Donna S. Rice, Ph.D.[REDACTED]
Buffalo, NY [REDACTED]

Has held a number of teaching and administrative positions at the State University of New York at Buffalo since 1972, with more than fifteen years in UB's English Language Institute. Was the first African-American invited to teach English in Beijing. Currently serves as Associate Vice President for Student Affairs. Civic affiliations include Geneva B. Scruggs Community Health Care Center and the Neighborhood Information Center and Bethel Head Start.

Noah Rifkin[REDACTED]
Williamsville, NY [REDACTED]

Senior program manager with the Transportation Group at Veridian's Calspan Operations and Director of Strategic Planning & Partnerships for the Center for Transportation Injury Research at the Calspan UB Research Center. Formerly Director of Technology Deployment in the U.S. Department of Transportation. Developed technology programs between NASA's Space Station program and educational organizations such as the Challenger centers, the Air and Space Museum and the National Science Teachers Association.

Marion Slaughter[REDACTED]
Buffalo, NY [REDACTED]

Instructor in the Computer Technology Department, University at Buffalo Educational Opportunity Center. After moving back to the King Center neighborhood, became President of the Guilford Street Block Club, a member of the Reed and Ten Adjoining Streets Block Club and started a reading program for neighborhood children. Serves as a vital link between the King Urban Life

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Center and its immediate community. In 1996 the reading program became the first program housed at the King Urban Life Center and this after school program now serves 60 children on a weekly basis. Civic affiliations include the Teaching and Restoring Youth program and the Citizens Advisory Committee for the City of Buffalo.

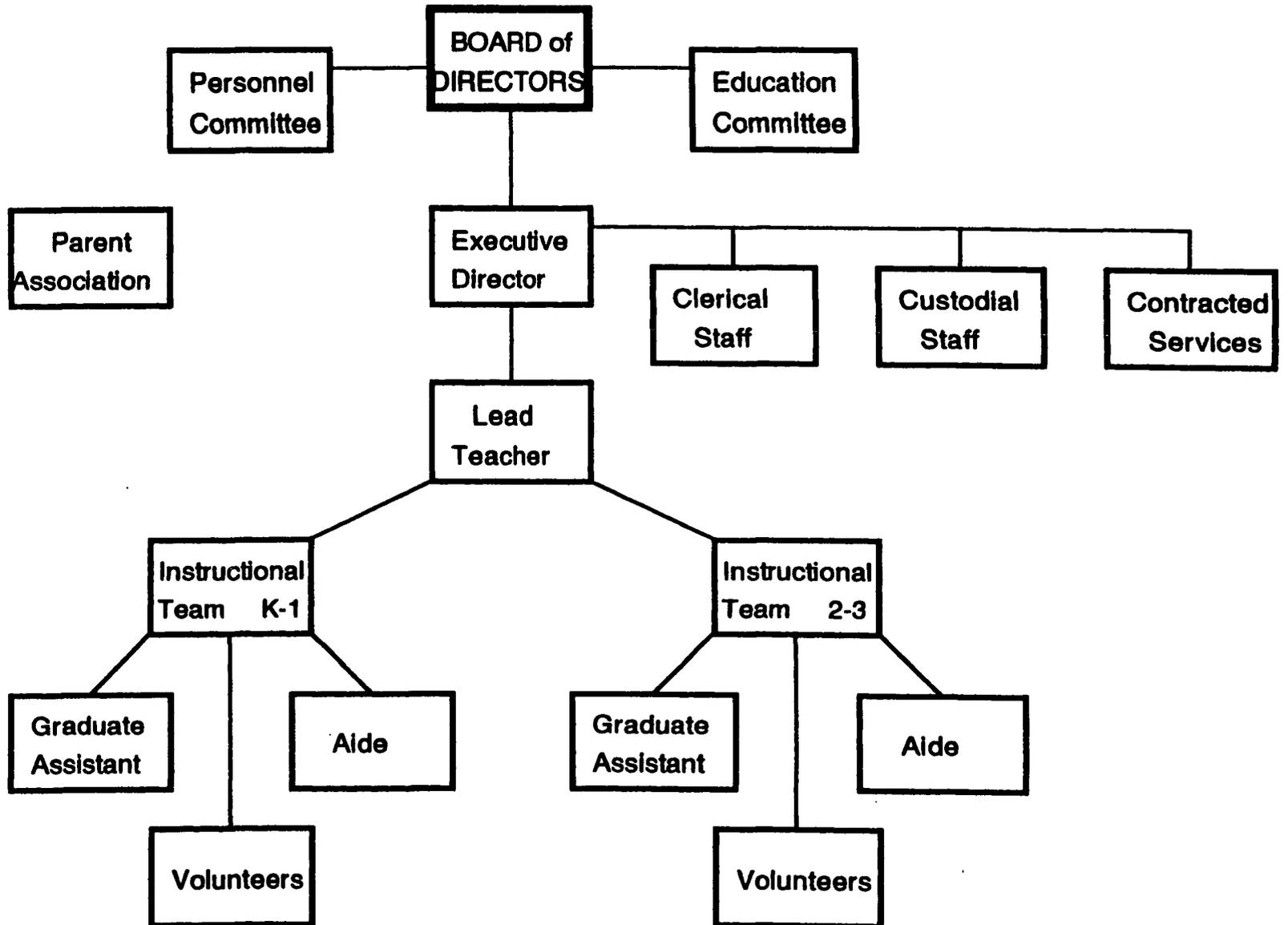
Molly A. Thompson

[REDACTED]
Orchard Park, NY [REDACTED]

Executive Director of Kids Voting New York, a national nonprofit, nonpartisan voter education program managed by the United Way of Buffalo and Erie County. Kids Voting involves more than 165,000 students representing 267 public, private and parochial schools in Western New York. Formerly program manager of Junior Achievement of Western New York and program director of the American Management Association's Operation Enterprise program. Civic affiliations include Junior Achievement and Partners with Russia, Inc.

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ATTACHMENT VII-40
King Center Charter School Organizational Chart



ATTACHMENT VII-44**CODE OF ETHICS****ETHICAL RESPONSIBILITIES TO CHILDREN**

1. Above all, we shall not harm children. We shall not participate in practices that are disrespectful, degrading, dangerous, exploitative, intimidating, psychologically damaging, or physically harmful to children.
2. We shall not participate in practices that discriminate against children by denying benefits, giving special advantages, or excluding them from programs or activities on the basis of their race, religion, sex, national origin, or the status, behavior or beliefs of their parents. (This principle does not apply to programs that have a lawful mandate to provide services to a particular population of children.)
3. We shall involve all of those with relevant knowledge (including staff and parents) in decisions concerning a child.
4. We shall be knowledgeable and trained with the symptoms of child abuse and neglect and know community procedures for addressing them.
5. When we have evidence of child abuse or neglect, we shall report the evidence to the appropriate community agency and follow up to ensure that appropriate action has been taken. When possible, parents will be informed that the referral has been made.
6. When another person tells us of their suspicion that a child is being abused or neglected but we lack evidence, we shall assist that person in taking appropriate action to protect the child.
7. When a child protective agency fails to provide adequate protection for abused or neglected children, we acknowledge a collective ethical responsibility to work toward improvement of these services.

ETHICAL RESPONSIBILITIES TO FAMILIES

1. We shall not deny family members access to their child's classroom or program setting.
2. We shall inform families of program philosophy, policies, and personnel qualifications, and explain why we teach as we do.
3. We shall inform families of and, when appropriate, involve them in policy decisions.
4. We shall inform families of and, when appropriate, involve them in significant decisions affecting their child.
5. We shall inform the family of accidents involving their child, of risks such as

exposures to contagious disease that may result in infection, and of events that might result in psychological damage.

6. We shall not permit or participate in research that could in any way hinder the education or development of the children in our programs. Families shall be fully informed of any proposed research projects involving their children and shall have the opportunity to withhold consent.

7. We shall not engage in or support exploitation of families. We shall not use our relationship with family for private advantage or personal gain, or enter into relationships with family members that might impair our effectiveness in working with children.

8. We shall maintain confidentiality and shall respect the family's right to privacy, refraining from disclosure of confidential information and intrusion into family life. However, when we are concerned about a child's welfare, it is permissible to reveal confidential information to agencies and individuals that are able to act in the child's interest.

9. In cases where family members are in conflict we shall work openly, sharing our observations of the child, to help parties involved make informed decisions. We shall refrain from becoming an advocate for one party.

10. We shall be familiar with and appropriately use community resources and professional services that support families. After a referral has been made, we shall follow up to ensure that services have been adequately provided.

ETHICAL RESPONSIBILITIES TO COLLEAGUES

To Co-workers

1. When we have concern about the professional behavior of a co-worker, we shall first let that person know of our concern and attempt to resolve the matter collegially.

2. We shall exercise care in expressing views regarding the personal attributes or professional conduct of co-workers. Statements should be based on first hand knowledge and relevant to the interests of children and programs.

To Employers

1. When we do not agree with program policies, we shall first attempt to effect change through constructive action within the organization.

2. We shall speak or act on behalf of an organization only when authorized. We shall take care to note when we are speaking for the organization and when we are expressing a personal judgment.

To Employees

1. In decisions concerning children and programs, we shall appropriately utilize the training, experience, and expertise of staff members.

2. We shall provide staff members with working conditions that permit them to carry out their responsibilities, timely and non-threatening evaluation of performance, written grievance procedures, constructive feedback, and opportunities for continuing professional development and advancement.
3. We shall maintain written policies that define program standards. These policies shall be given to new staff members and shall be available for review by all staff members.
4. Employees who do not meet program standards shall be informed of areas of concern and, when possible, assisted in improving their performance.
5. Employees who are under consideration for dismissal shall be informed of the reasons for their termination. When a dismissal is for cause, justification must be based on evidence of inadequate or inappropriate behavior that is accurately documented, current, and available for the employee to review.
6. In making evaluations and recommendations, judgments shall be based on fact and relevant to the interests of children and programs.
7. Hiring and promotion shall be based solely on a person's record of accomplishment and ability to carry out the responsibilities of the position.
8. In hiring, promotion, and provision of training, we shall not participate in any form of discrimination based on race, religion, sex, national origin, handicap, age, or sexual preference. We shall be familiar with laws and regulations that pertain to employment discrimination.

ETHICAL RESPONSIBILITIES TO COMMUNITY AND SOCIETY

1. We shall communicate openly and truthfully about the nature and extent of services we provide.
2. We shall be objective and accurate in reporting the knowledge upon which we base our program practices.
3. We shall cooperate with other professionals who work with children and their families.
4. We shall not hire or recommend for employment any person who is unsuited for a position with respect to competence, qualifications, or character.
5. We shall report the unethical or incompetent behavior of a colleague to a supervisor when informal resolution is not effective.
6. We shall be familiar with laws and regulations that serve to protect the children in our programs.

7. We shall not participate in practices which are in violation of laws and regulations that protect the children in our programs.

8. When we have evidence that an agency or a professional charged with providing services to children, families, or teachers is failing to meet its obligations, we acknowledge a collective ethical responsibility to report the problem to appropriate authorities.

ETHICAL RESPONSIBILITIES OF THE BOARD OF TRUSTEES

1. We shall listen carefully and respect the opinion of the fellow board members.

2. We shall work toward consensus on decisions of the board and when consensus is not possible, respect and support the majority decisions of the board.

3. We shall keep well informed of issues that come before the board and actively participate in board meetings and any designated responsibilities.

4. We shall recognize that all authority is vested in the full board only when it meets in legal session.

5. We shall bring to the attention of board members any issues that we believe will have an adverse effect on the school or its members.

6. We shall recognize that the role of board member is to ensure that the school is well managed, not to manage the school.

7. We shall consider our positions as "trustees" of the school, and do our best to ensure that it is well maintained, financially secure, and always operating in the best interest of the members.

8. We shall declare any conflicts of interest between personal life and a position on the board, recuse ourselves and refrain from participating in any discussion regarding any matter that might pose a conflict of interest, and abstain from voting when appropriate.

Adapted from:

Code of Ethical Conduct and Statement of Commitment, written by Stephanie Feeney and Kenneth Kipnis for the National Association for the Education of Young Children, and *Principles of Responsible Trusteeship*, a publication of The New York State Association of Independent Schools.

VIII. PERSONNEL

46. Description of the charter school's personnel policies (Attachment VIII-46).

The King Center Charter School will adopt the King Urban Life Center Personnel Manual (see Attachment VIII-46) for its use, and it will be applicable to all employees of the King Center Charter School.

(a) hiring and dismissal policies: as stated in the Personnel Manual or as specified in the annual contracts with administrators and teachers.

(b) qualifications for hiring teachers, school administrators, and other employees: the King Center Charter School Education Committee will submit policy recommendations regarding qualifications for school personnel to the Board of Directors. At a minimum, 75 percent of classroom teachers must hold appropriate New York State teacher certification and it is preferred that the Director of the school have at least a masters degree in early childhood education and ten years of experience working with young children. The Board will conduct an extensive search for the Director of the school -- for which any qualified candidate can apply -- and fill the position per the Board's approval.

(c) description of staff responsibilities: the Director of the King Center Charter School will serve as the chief administrator and will work with the Education Committee of the Board of Directors to articulate the responsibilities of classroom teachers, aides, graduate assistants and volunteers (parents, AmeriCorps America Reads appointees, etc). Responsibilities of all other personnel will be delineated by the Director. To enable the Director of the King Center Charter School to give full attention to educational programs, including after school and summer/intersession programs and collaborative efforts with area college and university teacher education programs, an Assistant Director will be responsible for facilities and finance.

47. Planned number of classroom instructors at the charter school, offering detail on the number of such instructors for each classroom,

each grade, and total number in the school.

There will be two multi-age kindergarten/first grade classrooms and two multi-age second/third grade classrooms. Each of the four classrooms will be served by a classroom instructor for a total of four classroom instructors at the King Center Charter School.

48. The number, if any, of teachers expected to be hired without New York State certification, or alternative certification by the Commissioner, and include a description of the credentials for each of such instructional staff.

The King Center Charter School expects that a minimum of 75 percent of its teachers who hold New York State certification.

49. Proposed policies and procedures for any collective bargaining between the management and staff of the charter school. Include whether (a) the staff is expected to be represented by any organization engaged in collective bargaining, and (b) whether staff will be subject to any existing collective bargaining agreements between the school district and its employees.

The New York State Charter School law exempts charter schools from requiring the faculty to be members of the local school district teachers' union. The decision whether to organize a collective bargaining organization will be made by the employees of the King Center Charter School.

50. Do you request an exemption from the instructional employee representation requirement?

No.

51. Describe whether any employees of the charter school are expected to be members of a public employee retirement system.

It is anticipated that the King Center Charter School Board will elect to participate in the Teachers' Retirement System and that at least three of the four classroom teachers will participate.

Attachment VIII-46

KING URBAN LIFE CENTER

PERSONNEL

POLICY

**KULC
2/8/99**

PREFACE

This personnel manual has been prepared to help employees become familiar with their new employer and to make entry into the new job smooth and effective. It is neither a contract nor an agreement of employment for a definite period of time; rather it is a summary of our policies, work rules, and the benefits enjoyed as an employee. From time to time, conditions or circumstances may require the King Urban Life Center to notify employees of the new or revised policy. All exempt, non-exempt, regular and part time employees of the King Urban Life Center are covered by the policy manual with the exception of the Executive Director.

**KING URBAN LIFE CENTER
PERSONNEL POLICY**

1. PURPOSE OF THE MANUAL

The purpose of this manual is to provide a helpful and concise reference to the administrative policies and practices of the King Urban Life Center. THIS MANUAL IS DISTRIBUTED TO ALL EMPLOYEES OF THE KING URBAN LIFE CENTER AS A MATTER OF INFORMATION ONLY. IT IS NOT TO BE CONSTRUED IN ANY WAY AS A CONTRACT OF ANY KIND BETWEEN THE EMPLOYEE AND THE KING URBAN LIFE CENTER.

2. CHANGES IN THE MANUAL

The Board of Directors of the King Urban Life Center reserves the exclusive right to make changes, additions, or deletions in this manual at its discretion.

3. EMPLOYMENT PRACTICES

It is the policy of the King Urban Life Center to provide equal opportunity without regard to race, color, religion, sex, national origin, age or handicap with respect to an individual's recruitment, selection, classification, training, compensation, termination, terms, conditions or privileges of employment. In compliance with the Pregnancy Discrimination Act 10/31/78 amendment to the Civil Rights Act of 1964, women affected by pregnancy related conditions will be treated the same as other applicants and employees or board members. The King Urban Life Center will not tolerate sexual harassment by an employee or board member. Any employee who has a complaint about sexual harassment on the job should bring it to the attention of the Executive Director or Chair of the Personnel Committee. If the verbal complaint is not resolved in the informal (verbal) stage, the grievance procedures may be followed.

All personnel policies and practices are formulated by the Personnel Committee and approved by the Board of Directors of the King Urban Life Center. Responsibility for insuring compliance and implementation of all Equal Employment Laws rests with the Personnel Committee and the Board of Directors.

4. EMPLOYMENT PROCEDURES

Applications for Executive Director shall be submitted to the Board of Directors of the King Urban Life Center. Once the Board of Directors hires an Executive Director, the Board shall determine any other terms and conditions of employment not included in or different from those specified in the Personnel manual. All subsequent personnel actions concerning the Executive Director position are the responsibility of the President of the Board of Directors.

Applications for all other positions shall be submitted to the Executive Director who has the responsibility of submitting recommendations. Demotions and terminations are within the province of the Personnel Committee based on recommendations to the Executive Director. As a condition to employment, each employee must submit the appropriate document to the King Urban Life Center verifying his or her identity and authorization to work in the United States as required by the Immigration Reform and Control Act of 1986.

5. **EMPLOYEE RECRUITMENT**

Employee opportunities with the King Urban Life Center will be advertised if necessary and appropriate to meet recruitment needs or to comply with grant requirements. Employment opportunities may be listed with the New York State Department of Labor, Employment section, in lieu of newspaper advertisements when not specifically required by a contract.

6. **EMPLOYEE CLASSIFICATIONS**

FULL TIME- Employees who work a 40-hour per week schedule are classified as regular full time.

PART TIME- Employees who work 1-39 hours per work week, and are paid on an hourly basis are classified as part time. These employees are not entitled to any benefits unless specifically stated.

TEMPORARY- Employees who work full or part time who are hired on a temporary basis for special needs such as vacation relief, or special projects, are classified as temporary employees. These employees are not entitled to any benefits unless specifically stated.

PROBATIONARY PERIOD- All full time employees are subject to a 90-day probationary period. Upon successful completion of which, the employee will be entitled to all of the applicable benefits outlined in this manual.

7. **WORK WEEK AND SCHEDULED HOURS**

Most employees of the King Urban Life Center are hired to work a standard forty (40) hour work week. On occasion, the King Urban Life Center may hire an employee to work less than forty (40) hours per week as a temporary or part time employee depending on the needs and requirement of the King Urban Life Center. Standard work hours are 8 hours per day excluding lunch. The Executive Director is responsible for scheduling hours and any other time the employee is planning to be away from work.

It is expected that the objectives of the King Urban Life Center will be achieved during the standard work week. When necessary, however, compensation for overtime will be paid to full time employees but only with the approval of the

Executive Director. Full time employees are individuals employed in a bonafide executive, administrative, supervisory or professional capacity to whom the overtime rules of the Fair Labor Standards apply. Part time employees by the nature of their status are not entitled to compensation for overtime. Overtime will be paid to the Executive Director, but only with the advance approval of the Personnel Committee.

Employees will be paid on a biweekly basis. Each employee is required to submit a time sheet on a biweekly basis. Full time employees must submit time sheets showing hours worked each pay period and any leave taken during the period. The time sheets must be signed by the Executive Director. Failure to submit completed time sheet by posted deadline can result in the delayed processing and receipt of paycheck.

8. VEHICLE POLICY

If the position requires the use of a vehicle, the King Urban Life Center will reimburse the current IRS mileage rate plus tolls and parking fees for job- related travel as designated and/or approved by the Executive Director. In order to be reimbursed for mileage fees, an official mileage form must be submitted at the end of the month. Travel to or from the office will not be reimbursed.

EMPLOYMENT PERFORMANCE AND CONDITIONS

- 9. TERMS OF EMPLOYMENT- In the event layoffs are necessary, decisions will not be based solely on length of employment, but also on job performance and the needs of the organization.**

10. EVALUATIONS

The primary objective of employee evaluations is to improve relations and communications between an employee and the supervisor, to identify the level of job performance, and to assist employees in realizing their full potential. They also serve as a guide for salary increases and promotions. The King Urban Life Center will endeavor to have supervisors complete evaluations for all employees, on the following schedule; at the first three months: at the end of the first six months: and thereafter at the end of each fiscal year (June) or at other times as the supervisor deems necessary.

11. SALARY REVIEW

The King Urban Life Center will be competitive in its salary structure in relation to its labor market and similar organizations. The Executive Director will review salaries on the employment anniversary date and recommendations for adjustments will be referred to the Personnel Committee. The Board of Directors will make all final salary determination for all employees.

12. **PERSONNEL RECORDS**

A personnel file for each employee, except the Executive Director, shall be maintained by the Executive Director and carefully protected against review or use by unauthorized persons. The Chair of the Personnel Committee shall maintain the personnel file of the Executive Director. All personnel records may contain applications, references, contracts or agreements, work assignments, evaluations, salary rating, promotions, dismissals, resignations and correspondence. Each employee shall have access to his or her personnel file upon request to the Executive Director with the exception of access to reference checks, which were obtained in conference by the King Urban Life Center. Nothing contained in the personnel file, nor is the file to be removed from the Executive Director's office under any circumstances. The King Urban Life Center will only verify, not provide information regarding an employee's present salary, position, or employment to prospective creditors or employers. The King Urban Life Center does not make recommendations to others regarding the employment or credit worthiness of its present or former employees.

13. **HOLIDAYS**

Full time employees will receive 12 paid holidays as follows:

| | | |
|-------------------------|-------------------------------|---------------------|
| New Year's Day | Martin Luther King Day | Patriots Day |
| Memorial Day | Independence Day | Labor Day |
| Thanksgiving Day | Christmas Eve | Christmas |

The day after Christmas at the discretion of the Executive Director. If an observed holiday falls on a Saturday or Sunday, the holiday will be celebrated on the preceding Friday or following Monday in accordance with local practices.

SICK DAYS

All employees working 30+ hours per week are entitled to earn five (5) paid sick days per year. Employees are entitled to bank sick time for up to six months following the close of the fiscal year (June 30). Sick days are to be used for legitimate illness. The Executive Director may require a Doctor's certificate for any illness over three days in duration. Sick days may not be converted into cash or personal leave or vacation time.

14. **COMPASSIONATE LEAVE**

An employee is allowed three consecutive workdays with pay in the event of a death in his/her immediate family. This is in addition to personal leave. The Executive Director must be notified prior to taking the leave. Immediate family is designated as the spouse/partner, child, parent, or former legal guardian, grandparents, brother or sister or other resident of the household.

15. **LEAVE WITHOUT PAY** You may request a leave without pay from the Executive Director. The granting of leave will depend on various circumstances, such as length of service or availability of a replacement.

16. **VACATION**

Full time employees earn one week (5) days of vacation after one (1) year of employment. After one year of employment the following vacation schedule will apply:

- After two years – 10 days
- After three years – 12 days
- After four years – 14 days
- After five years – 15 days

Professional full time employees earn two weeks (10 days) of vacation after 1 year of employment. After one year of employment the following schedule will apply:

- After two years – 12 days
- After three years – 13 days
- After four years – 14 days
- After five years – 15 days

Employees requesting vacation time should submit a written request to the Executive Director at least two weeks in advance. At his or her discretion, the Executive Director may request an employee to postpone vacation when the operation of the King Urban Life Center requires the employee's presence.

Resigning or terminated employees will receive a cash payment for accumulated vacation leave, provided such leave is fully documented. When a legal holiday occurs during an employee's vacation, that day shall be counted as a holiday and not as a day of vacation. Vacation leave is always available for observances of religious holidays.

An employment year is defined as the 365 day period following the employee's date of hire, and thereafter on the anniversary of that date.

Employees in their first year of employment are entitled to earn one-half vacation day per month to a maximum of five vacation days. Earned vacation days may only be used after six months of continuous employment. Unused vacation days may not be carried over into the next employment year. Unused vacation days are not compensable or convertible.

17. **PARENTAL LEAVE**
The King Urban Life Center does not allot a specific amount of time to an employee for parental leave but allows employees to use any appropriate combination of other leave in this manual for parental leave that best meets the employee's needs.
18. **MILITARY LEAVE**
An employee who is a member of the National Guard or the United States Armed Services Reserve shall be entitled to a leave of absence without loss of pay or other employment rights on days during which he/she is ordered to engage in active military duty not to exceed fourteen (14) days in a calendar year. The King Urban Life Center reserves the right to request a copy of the order and to adjust salaries to insure that the employee is not receiving double compensation. Employees on active duty Military Service shall be considered on excused leave of absence and will be entitled to reinstatement to the same or similar position upon return from active service.
19. **JURY DUTY**
Whenever you are required to serve as a juror during your regular work hours, the King Urban Life Center will compensate you for the difference between your jury duty voucher and your regular pay up to 20 working days. Proof of jury duty notification must be presented to the Executive Director and you will be expected to report for work when not required by the court to be in attendance.
20. **EMPLOYMENT OF RELATIVES**
It is the policy of King Urban Life Center not to consider for employment relatives of other employees or board members
21. **RESIGNATION/SEPARATION FROM EMPLOYMENT**
All employees are requested to give at least two (2) weeks notice prior to a voluntary termination. Non exempt employees are requested to give at least three (3) weeks notice prior to a voluntary termination. All other employees are to give at least a 2-week notice. Prior to separation, all King Urban Life Center property must be returned.
22. **EMPLOYEE DISCIPLINE/TERMINATION**
The Executive Director is responsible for assuring that he or she, and all employees are aware of and fully familiar with the policies and procedures outlined in this manual. Prior to any disciplinary action, the King Urban Life Center encourages the employee and the Executive Director to work out job-related problems in an informal, constructive manner. An employee should be given a reasonable time to make improvements in his/her job performance before corrective disciplinary action is taken. If the employee's performance does not improve to a satisfactory level, and after consulting with the Personnel Committee, the Executive Director is responsible for taking corrective action and

insuring that all disciplinary action is commensurate with the offense and is conducted in a dignified, tactful, and private manner. It is understood that the Board of Directors of the King Urban Life Center may, in its discretion, empower the Executive director to make final decisions regarding the termination of all other King Urban Life Center employees.

23. **GRIEVANCE PROCEDURE**

The grievance procedure is designed to assist employees in resolving individual employment-related problems and avoiding misunderstandings. All grievances should initially be dealt with in an informal manner, between the employee and the Executive Director. If the grievance cannot be solved in this manner, the Executive Director shall assist the employee in submitting a written statement of his/her grievance, including a demonstration of the remedy the employee is seeking to the Personnel Committee. The Personnel Committee of the King Urban Life Center will then make a final decision regarding the employee's grievance.

24. **ACCIDENTS**

All employees' accidents and injuries must be reported immediately to the Executive Director. Accidents or injuries involving a visitor should be reported to the Executive Director who is to notify legal counsel, if appropriate.

25. **WORKER'S COMPENSATION**

Under New York State Compensation Law, an employee is covered if injured during the course of work. This coverage provides payments for the injured person beginning on the eighth day of lost time following such injury at rates fixed by law. If an employee is injured on the job, the incident must be reported immediately to Executive Director. A written report will become part of the personnel records. The King Urban Life Center will require periodic medical reports and the insurance carrier per request.

26. **HEALTH BENEFITS**

The King Urban Life Center established a variety of employee benefit programs designed to assist the employee and eligible dependents in meeting the financial burdens that can result from illness and disability. Our health benefits come under the umbrella of Buffalo Neighborhood Housing, Inc., Therefore in the event that any contradiction between the information that appears in the King Urban Life Center's policy and the information that appears in the master plan document from Buffalo Neighborhood Housing, the Buffalo Neighborhood Housing, Inc. health insurance document should govern in all cases.

Buffalo Neighborhood Housing, Inc. reserves the right to amend or terminate any of these programs or to require or increase employee premium contributions toward any benefits at its discretion. The reserved right may be exercised in the absence of any financial necessity.

Each employee covered under the Buffalo Neighborhood Housing Health Insurance Plan is responsible to pay a quarterly service charge.

Coverage for employees who choose the benefit plan is effective on the next available enrollment date for new accounts with our policyholder.

27. **SMOKING**

Erie County Law prohibits smoking in any King Urban Life Center building. Punishable by a fine of up to \$500.00.

28. **CRIMINAL CONVICTIONS**

All employees, as a condition of employment, must abide by this policy, and must notify the King Urban Life Center of any criminal drug law conviction. If so convicted, the employee will be subjected to one of the following, or both, within thirty days notice to the King Urban Life Center.

- a. Appropriate personnel action up to and including termination;
- b. Satisfactory completion of drug abuse assistance or rehabilitation program approved for such purpose by a Federal, State, or local health, law enforcement, or appropriate agency.

29. **INSPECTIONS**

Refusal to submit to an inspection will be treated as an act of insubordination and may result in discharge. Upon reasonable suspicion, an employee's work area, desk, files, and personal belongings at the work site area are subject to inspection.

30. **ALCOHOL AND DRUG ABUSE POLICY**

ALCOHOL OR ALCOHOLIC BEVERAGE- means any beverage that may be legally sold and consumed;

DRUG – Means any substance prescribed for the individual consuming it by a licensed medical practitioner;

ILLEGAL DRUG- - Means any substances, the sale or consumption of which is illegal;

ON PREMISES – Means any King Urban Life Center office, building or property owned, leased, rented or operated by the King Urban Life Center; or any other site at which an employee performs King Urban Life Center work;

IMPAIRED – Means under the influence of a substance such that the employee's motor abilities (sight, hearing, balance, reaction, or reflex) or judgment either are, or may reasonably be presumed to be affected;

POSSESSION – Means on an employee's person, in an employee's car, tool box, lunch box, or briefcase; or in an area entrusted to the control of an employee such as desk or a file cabinet.

THE PURPOSES OF THIS POLICY ARE AS FOLLOWS:

- To establish and maintain a safe, healthy working environment for all employees;
- To insure the reputation of the King Urban Life Center employees as good, responsible citizens worthy of the responsibilities entrusted to them;
- To provide assistance toward rehabilitation for any employee who seeks help in overcoming an addiction to, dependence upon or problem with alcohol or drugs.

BENEFITS, INCONVENIENCES, COOPERATION

Those employees with drug and alcohol abuse problems make up only a small fraction of the work force, and the King Urban Life Center regrets the problems of the few. It is believed, however that the benefits to be derived from the reduction in the number of accidents, the greater safety of all employees and the rehabilitation or termination of those who, because of alcohol or drugs, are a burden upon all other employees, will more than make up for any inconvenience to the King Urban Life Center's earnest employees in the policies set forth.

POLICY

No employee on premises will be impaired by any substance, alcohol, or drug. No employee on premise will manufacture, distribute, dispense, use, sell, purchase, or possess any quantity of any illegal drug, controlled substance, or alcohol. Isolation may result in discharge. Any controlled substances will be turned over to the appropriate law enforcement agency and may result in criminal prosecution.

TARGETED SUBSTANCES

Some of the drugs that are illegal under Federal, State of Local law include marijuana, heroin, cocaine, and hallucinogens. Depressants and stimulants not prescribed for current personal treatment by an accredited physician are also illegal.

IX. FINANCES AND ACCOUNTABILITY

52. Start-up budget for the charter school (Attachment IX-52).

For the past two years it has been the intention of the King Urban Life Center to pursue a charter for an early childhood school to serve "at risk" children on the Buffalo East Side. Working directly from the legislation, the director of the Center, with support from the Board of Directors, parents and teachers, began preparation of a proposal for a school charter prior to the availability of applications from the State University of New York or the Regents. All start-up costs for the charter school have been included in the general operating budget of the King Urban Life Center and it is anticipating no State or school district aid prior to the beginning of operation of the King Center Charter School. A summary of the anticipated start-up costs are included in Attachment IX-52.

The King Urban Life Center, Inc. has non-profit status and has been serving its East Side community for nearly a decade.

53. The availability of start-up capital, and the proposed use for such funds.

The King Urban Life Center is housed in the former St. Mary of Sorrows church, an architecturally and historically significant building. On June 4, 1999 the facility received the top award in the American Institute of Architects' competition to "select the most innovative learning environments that have been designed or planned for the new millennium." An internationally recognized jury selected the King Urban Life Early Childhood School and Community Center for the "honor award" in the Committee on Architecture for Education 1999 Design Awards and Exemplary Learning Environment competition.

Restoration and renovation of the building has taken place over a dozen years at a cost of nearly \$3,000,000. (These funds were received in almost equal amounts from New York State, City of Buffalo and private sources.) A \$1,000,000 Federal Economic Development Initiative Special Project grant received this spring will complete the work. The magnificent school and community center is fully furnished including the latest in computers and distance education technology.

54. The charter school's proposed annual budget (Attachment IX-54).

See King Center Charter School Budget and Budget Notes (Attachment IX-54)

55. Five-year financial plan for the charter school (Attachment IX-55).

See King Center Charter School Five-Year Financial Plan and Notes (Attachment IX-55)

56. Evidence that the start-up financial plans, the annual budget, and the five-year fiscal plan are sound.

The King Urban Life Center was incorporated over a decade ago to restore and renovate the former St. Mary of Sorrows church building and develop programs to serve its desperately needy community. We have raised over \$4,000,000 to support these efforts; are nearing completion of the final phase of restoration and renovation; and have established both independently and in cooperation with other service organizations a range of health, education and social services. Our magnificent school and community center is fully furnished including the latest in computers and distance education technology.

Through our experiences with facilities and program operation, we have financial history and a strong understanding of our anticipated expenses as a Charter School. In addition, the start-up plans, the annual budget, and five-year fiscal plan have been reviewed in detail by the King Urban Life Center's Finance Committee, and have received the approval of the full Board of Directors.

57. The charter school's requirements for the performance of program audits and independent fiscal audits.

The King Urban Life Center currently has an annual financial statement audit performed by its independent accounting firm, and it is our intention to continue this practice as a Charter School. Also, program audits are performed as required by granting agencies. In addition, the King Center Charter School shall submit an annual report to its chartering entity, the SUNY Board of Trustees, and the State Board of

Regents which will include:

1. a report card measuring the comparative academic and fiscal performance of the school, as prescribed by the State Commissioner of Education, including performance of students on standardized tests;
2. discussion of the progress made toward achievement of the goals set forth in the charter; and,
3. a certified financial statement setting forth, by appropriate categories, the school's revenues and expenditures for the preceding school year, including a copy of the most recent independent fiscal audit of the school.

The University/College Collaborative working with the King Urban Life Center will undertake the responsibility of auditing the King Center Charter School's academic performance by reviewing student performance and assessing the level of student and parent satisfaction.

58. The insurance coverage to be carried by the charter school, including amounts of liability, property loss, and student personal injury insurance.

The current King Urban Life Center insurance coverage provides the following:

General Liability:

| | |
|---|-----------|
| General Aggregate | 2,000,000 |
| Products & Completed Operations Aggregate | 2,000,000 |
| Occurrence | 1,000,000 |
| Personal and Advertising Injury | 1,000,000 |
| Fire Damage | 50,000 |
| Medical Expense | 5,000 |

Property:

| | |
|--------------------------------|-----------|
| Building at 938 Genesee Street | 5,000,000 |
| Contents of above | 50,000 |
| Building at 945 Genesee Street | 192,000 |
| Contents of above | 36,000 |

Professional Liability:

| | |
|-----------|-----------|
| Each Loss | 1,000,000 |
| Aggregate | 1,000,000 |

Umbrella Liability:

| | |
|-------|-----------|
| Limit | 3,000,000 |
|-------|-----------|

| | |
|---------------------------------|-----------|
| SIR | 10,000 |
| <u>Automobile Liability:</u> | |
| Hired and Non Owned Automobiles | 1,000,000 |
| <u>Workers Compensation:</u> | |
| As required by state law. | |

The King Center Charter School will be included under this coverage.

**ATTACHMENT IX-54
King Center Charter School Budget
July 1, 2000 - June 30, 2001**

| | | | |
|---|--|---------------------------|---------------|
| I. EXPENDITURES | | | |
| Staff Salaries/Benefits | | | |
| | Director (.5 FTE) (see Budget Note 1) | 30000 | |
| | Assist. Dir. for Facilities and Finance (.5 FTE) | 20000 | |
| | Teacher 1 | 50114 | |
| | Teacher 2 | 47236 | |
| | Teacher 3 | 47236 | |
| | Teacher 4 | 37162 | |
| | Aide | 9310 | |
| | Aide | 9310 | |
| | Graduate Assistant | 10000 | |
| | Graduate Assistant | 10000 | |
| | Custodian | 18000 | |
| | Receptionist/clerk | 13520 | |
| | Technology Assistant (.5 FTE) | 15000 | |
| | TOTAL STAFF SALARIES | | 316888 |
| | TOTAL BENEFITS (25%) | | 79222 |
| Academic Program Special Support | | | |
| | Field trips | 2000 | |
| | Supplies/materials | 4000 | |
| | Library (see Budget Note 2) | 0 | |
| | Technology (see Budget Note 2) | 0 | |
| | TOTAL ACADEMIC PROGRAM SPECIAL SUPPORT | | 6000 |
| Staff Training/Prof. Dev. | | | |
| | Inservice | 2000 | |
| | Conf. participation | 5000 | |
| | 21st Century School | 2000 | |
| | Memberships | 1000 | |
| | TOTAL STAFF TRAINING/PROF. DEV. | | 10000 |
| Program Operations | | | |
| | Lease: covers utilities (including phone), custodial services, equipment maintenance and repair, CityNet and Internet access, parking and snow removal. | 95600 | |
| | Office supplies/materials | 5200 | |
| | Postage | 990 | |
| | Printing/Promotional | 1000 | |
| | Travel | 336 | |
| | Insurance | 10000 | |
| | Misc. | 1200 | |
| | TOTAL PROGRAM OPERATIONS | | 114326 |
| Purchased Services | | | |
| | Audit | 2500 | |
| | Legal | 2500 | |
| | Drama, dance, art, music | 20000 | |
| | Food service (see Budget Note 3) | | |
| | Transportation (see Budget Note 3) | | |
| | Services for students with disabilities (see Budget Note 3) | | |
| | TOTAL PURCHASED SERVICES | | 25000 |
| | | TOTAL EXPENDITURES | 551436 |
| II. REVENUES (see Budget Notes 3, 4 and 5) | | | |
| | Payments from School District/s (6614x80) | 529120 | |
| | State Aid for Students with Disabilities (see Budget Note 2) | | |
| | Federal Aid for Students with Disabilities (see Budget Note 2) | | |
| | All Other School District Payments (see Budget Note 2) | | |
| | Student Fees (see Budget Note 2) | | |
| | Allotment from KULC Annual Fund Campaign | 22316 | |
| | | TOTAL REVENUES | 551436 |

ATTACHMENT IX-54**Budget Notes**

1) The Director of the King Center Charter School will also administer all educational programs at the King Urban Life Center, including the King Urban Life Center after school and summer/intersession programs and collaborative efforts with area college and university teacher education programs. The Assistant Director for Facilities and Finance will also provide services to the King Urban Life Center as well as the King Center Charter School. Fifty percent of the salaries and benefits of the Director and the Assistant Director will be paid by the King Center Charter School and fifty percent by the King Urban Life Center.

2) During the fall of 1999 and spring of 2000 construction of the library loft at the King Center will be completed and it will be furnished with a minimum of 3,000 children's books. Funds are already committed to complete this project. Grant funds are also in place to purchase 5 iMacs and a Macintosh G3 for the library loft and 12 iMacs for the computer room. These computers will serve the school and community and will supplement the 12 iMacs and 4 Macintosh G3s in the classrooms. Funds to maintain and upgrade library and technology resources will be included in the King Center Charter School annual budget in subsequent years.

3) Since the need for services for students with disabilities and the numbers of students qualifying for free and reduced price lunches will not be known until the students are enrolled, expenditures for food service and services for students with disabilities are not included. However, it is assumed that State and Federal aid will cover the costs of any special services needed for children with disabilities and a combination of free and reduced lunch subsidies and student fees will cover the costs of food service. Transportation consistent with that provided for all public school children will be provided by the Buffalo Public Schools.

4) It is the intention of the King Center Charter School to enroll 80 children in kindergarten through third grade and we are prepared to raise from private sources any funds needed above the school district funds that will be available (\$6,614 per

student). Given the success of the King Urban Life Center over the past decade in raising nearly \$5,000,000 for capital and program and our reputation for service on the Buffalo East Side, we are confident that we can procure the necessary funds.

5) A wide array of health and family services, as well as after school, intersession and summer academic enrichment programs for children, will continue to be provided directly by the King Urban Life Center or in collaboration with appropriate agencies and organizations. These programs are included in the King Urban Life Center general operating budget and not in the King Center Charter School budget. Funding for these community endeavors are provided by the City of Buffalo (CDBG and Grant-in-aid), New York State (Health Department and Division for Children and Youth), foundations and corporations, and an annual fund campaign. An allotment from the annual fund campaign will be provided for operation of the King Center Charter School.

ATTACHMENT IX-55
King Center Charter School Five-Year Financial Plan

| | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|---------------|---------------|---------------|---------------|---------------|
| EXPENDITURES | | | | | |
| Professional staff salaries | 231748 | 238700 | 245861 | 253237 | 260834 |
| Support staff salaries | 85140 | 87694 | 90325 | 93035 | 95826 |
| Employee benefits | 79222 | 81599 | 84047 | 86568 | 89165 |
| Academic program special support | 6000 | 16180 | 16665 | 17165 | 17680 |
| Staff training/professional development | 10000 | 10500 | 11000 | 11500 | 12000 |
| Program operations | 114326 | 117756 | 121289 | 124928 | 128676 |
| Purchased services * | 25000 | 25750 | 26523 | 27319 | 28139 |
| TOTAL EXPENDITURES | 551436 | 578179 | 595710 | 613752 | 632320 |
| REVENUES | | | | | |
| Payment from school district/s (6614x80) | 529120 | 544994 | 561344 | 578184 | 595530 |
| State aid for students with disabilities * | | | | | |
| Federal aid for students with disabilities * | | | | | |
| All other school district payments * | | | | | |
| Student fees * | | | | | |
| Allotment from KULC annual fund campaign | 22316 | 33185 | 34366 | 35568 | 36790 |
| TOTAL REVENUES | 551436 | 578179 | 595710 | 613752 | 632320 |
| * See Attachment IX-55 Five-Year Financial Plan Notes | | | | | |

ATTACHMENT IX-55

Five-Year Financial Plan Notes

The five-year financial plan assumes that the enrollment will remain constant at 80 students. Annual cost increases in most areas are figured at 3% and it is assumed that revenues from the school district, State and Federal sources will also increase by 3% annually. It is also assumed that State and Federal aid will cover the costs of any special services needed for children with disabilities and a combination of free and reduced lunch subsidies and student fees will cover the costs of food service.

X. PHYSICAL FACILITIES

59. Location of the charter school.

The King Center Charter School will be located in the former St. Mary of Sorrows Church building at 938 Genesee Street, Buffalo, New York.

60. Description of the facility.

In 1985, the Catholic Diocese of Buffalo announced that it would demolish St. Mary of Sorrows, a 100-year-old, cathedral-like church building in the heart of Buffalo's inner city. Through the efforts of a broad-based group of concerned citizens, the building received landmark status from the city's Preservation Board in 1986. The same year, at the Buffalo Common Council's request, the Board set up a Blue Ribbon Commission of community leaders to study adaptive reuses of the building. Upon the recommendation of the Commission, a group of lawyers, educators, business people and elected officials formed the Sacred Sites Restoration Corporation to oversee restoration of the building for secular use. The building was deconsecrated in 1987 and sold in 1989 to the Sacred Sites Restoration Corporation (a.k.a. King Urban Life Center, Inc.). In 1989, it was renamed the King Urban Life Center.

In January 1996 the first phase of the interior renovation was completed and after school and summer enrichment programs began at the sight. In September 1998 the second phase of the renovation was completed. During the fall of 1999 the final phase will be completed with the addition of the library loft in the former choir loft space.

On June 4, 1999 the facility received the top award in the American Institute of Architects' competition to "select the most innovative learning environments that have been designed or planned for the new millennium." An internationally recognized jury selected the King Urban Life Early Childhood School and Community Center for the "honor award" in the Committee on Architecture for Education 1999 Design Awards and Exemplary Learning Environment competition.

61. Description of the lease arrangement of the facility.

The St. Mary of Sorrows Church building was deconsecrated in 1987 and sold on June 13, 1989 to the Sacred Sites Restoration Corporation. In order to facilitate certain financing arrangements undertaken by the City of Buffalo, the Sacred Sites Restoration Corporation conveyed the building to the City that same day. In turn, the City, in order to effectuate the restoration of the building, its conversion to other use, and to provide for long term management and operation of the facility, leased the building back to the Sacred Sites Restoration Corporation (a.k.a. King Urban Life Center, Inc.) for a term ending on June 30, 2088.

The King Center Charter School will secure a fifteen year lease from the King Urban Life Center for use of the four furnished classrooms (including computers) accommodating approximately 100 children and access to such additional areas and facilities agreed upon by the King Urban Life Center and the King Center Charter School including, but not limited to: play/performance/dining/program area, computer room, toilet rooms, corridors and stair halls, offices and distance education classroom. Part of the facility will also be used as a community center under the control of the King Urban Life Center.

The first year of the lease the King Center Charter School will pay the King Urban Life Center \$95,600 which shall include all utilities (including phones), custodial services, equipment maintenance and repair, CityNet and Internet access, parking and snow removal.

The lease shall be subject to escalation after the first full year of operation to be at the lower of the Consumer Price Index, C.P.I. for all markets in the Buffalo area.

62. Description of the layout of the school (Attachment X-62).

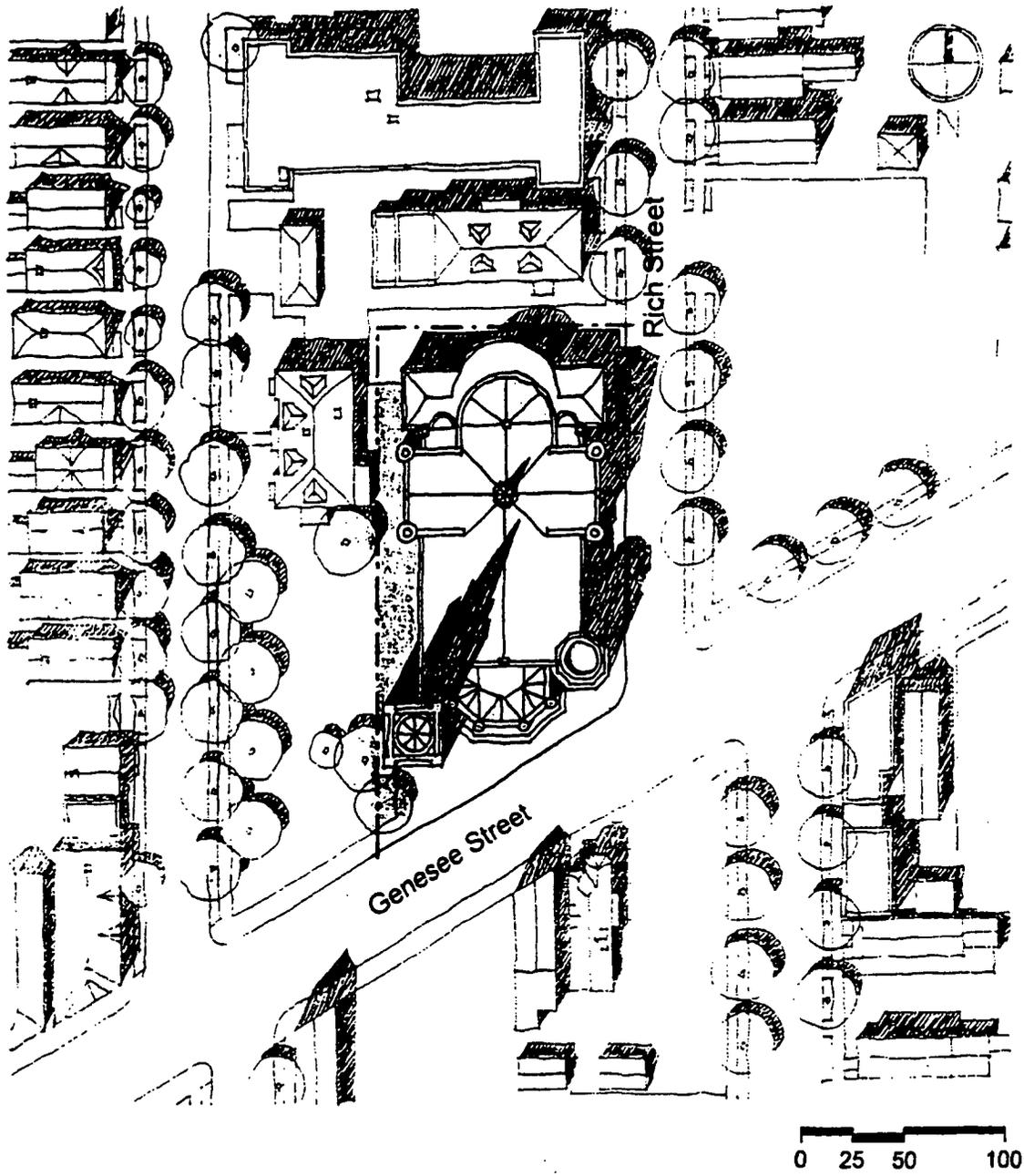
See Attachment X-62 (Site/Context Plan, First Floor Plan, Interior and Exterior Photographs).

63. Description of residential facilities.

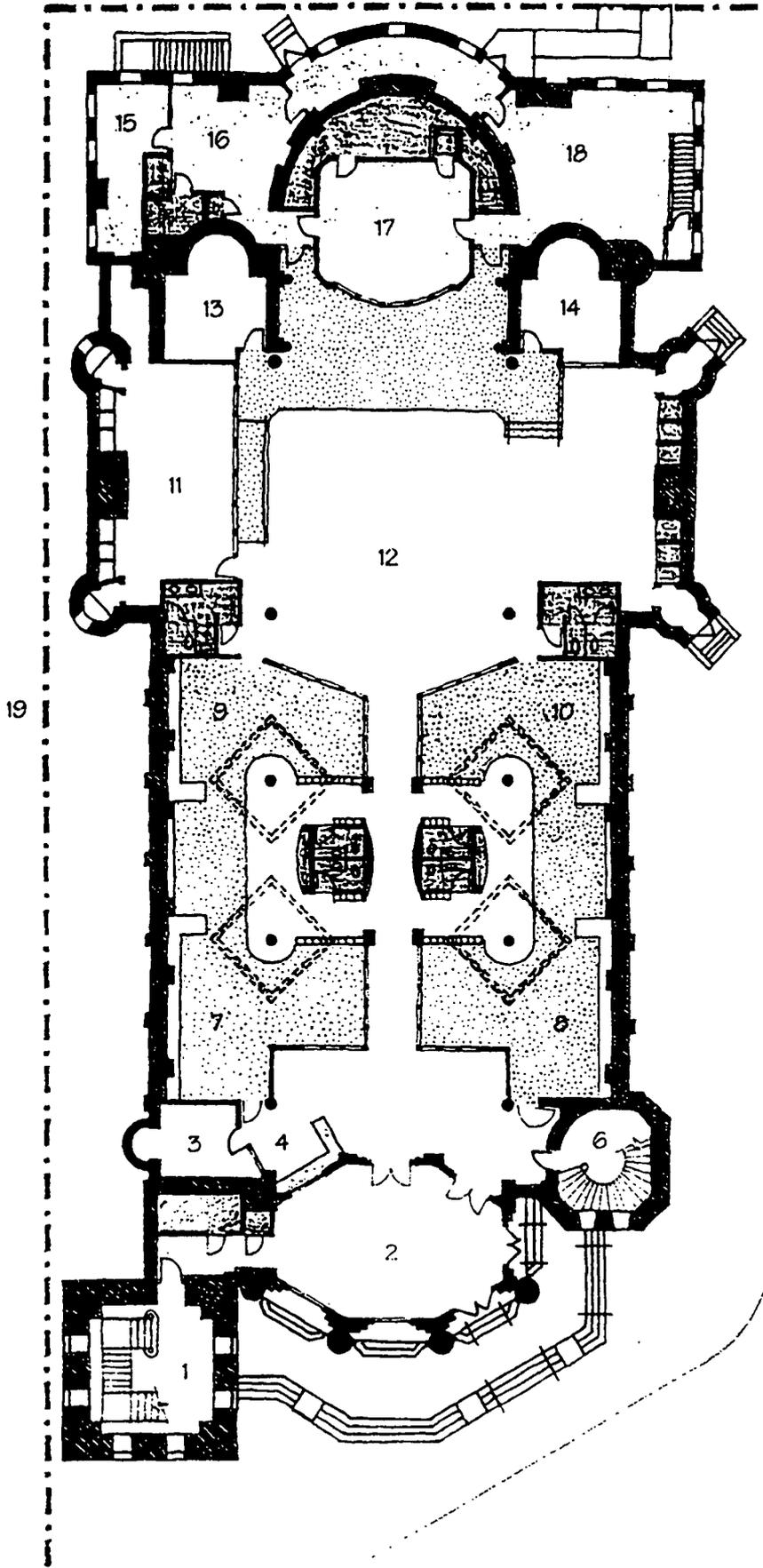
There are no residential facilities.

64. Description of the transportation arrangements made for charter school students.

Students served by the King Center Charter School who live in proximity to the King Urban Life Center facility at 938 Genesee Street will walk to school. Transportation for other students will be provided by the Buffalo Public School District. We do not anticipate that there will be a need for supplemental transportation arrangements.

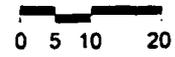


Site / Context Plan
Early Childhood School and Community Center

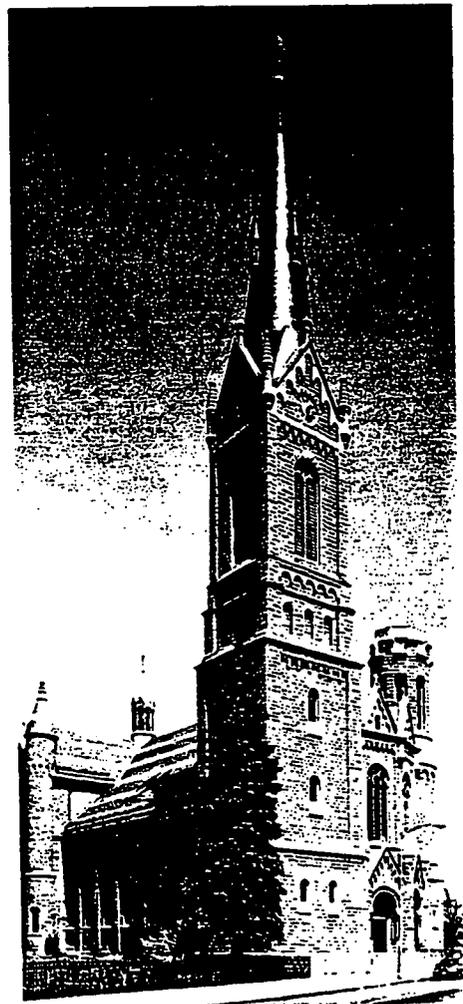
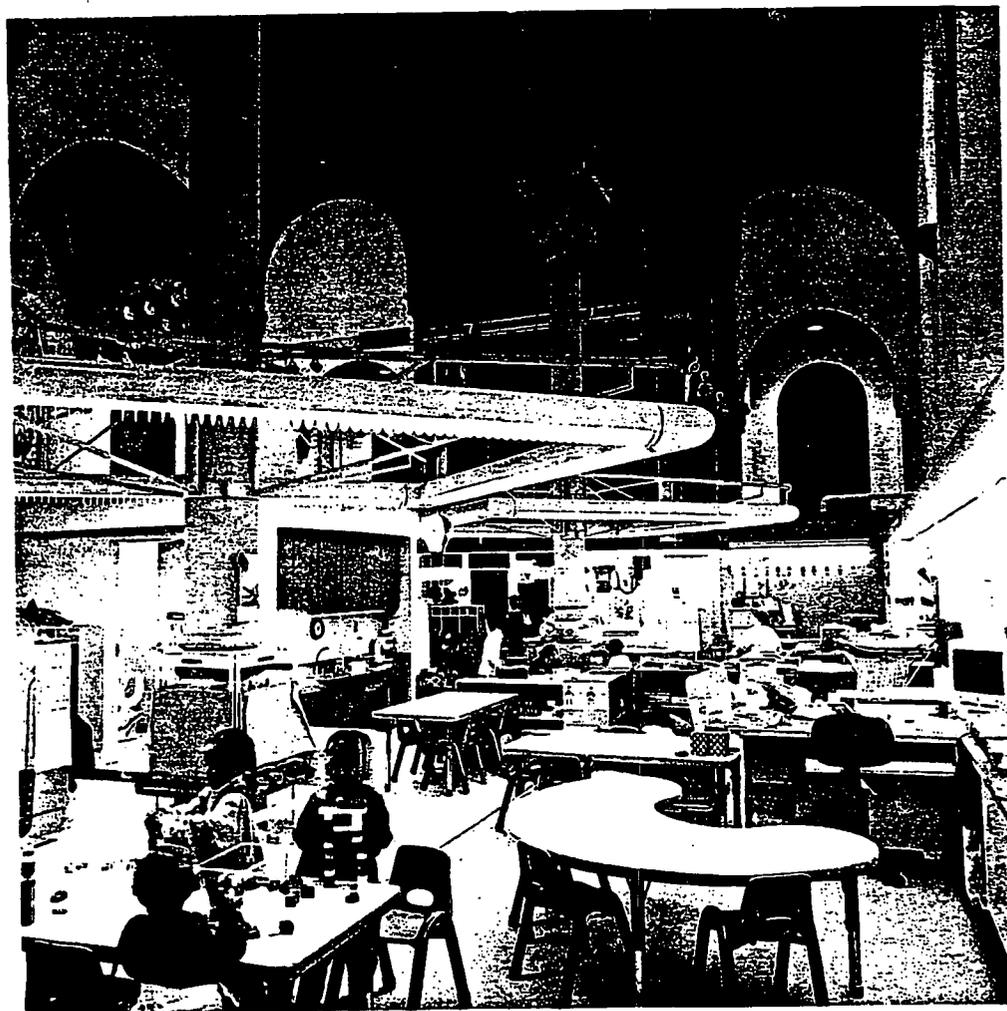
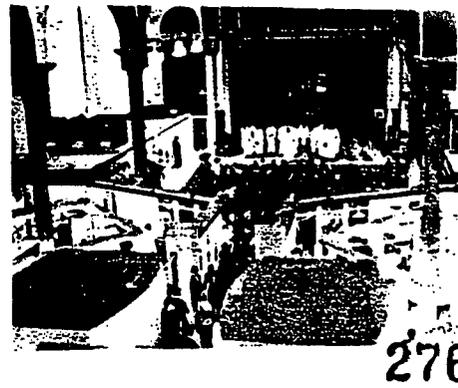
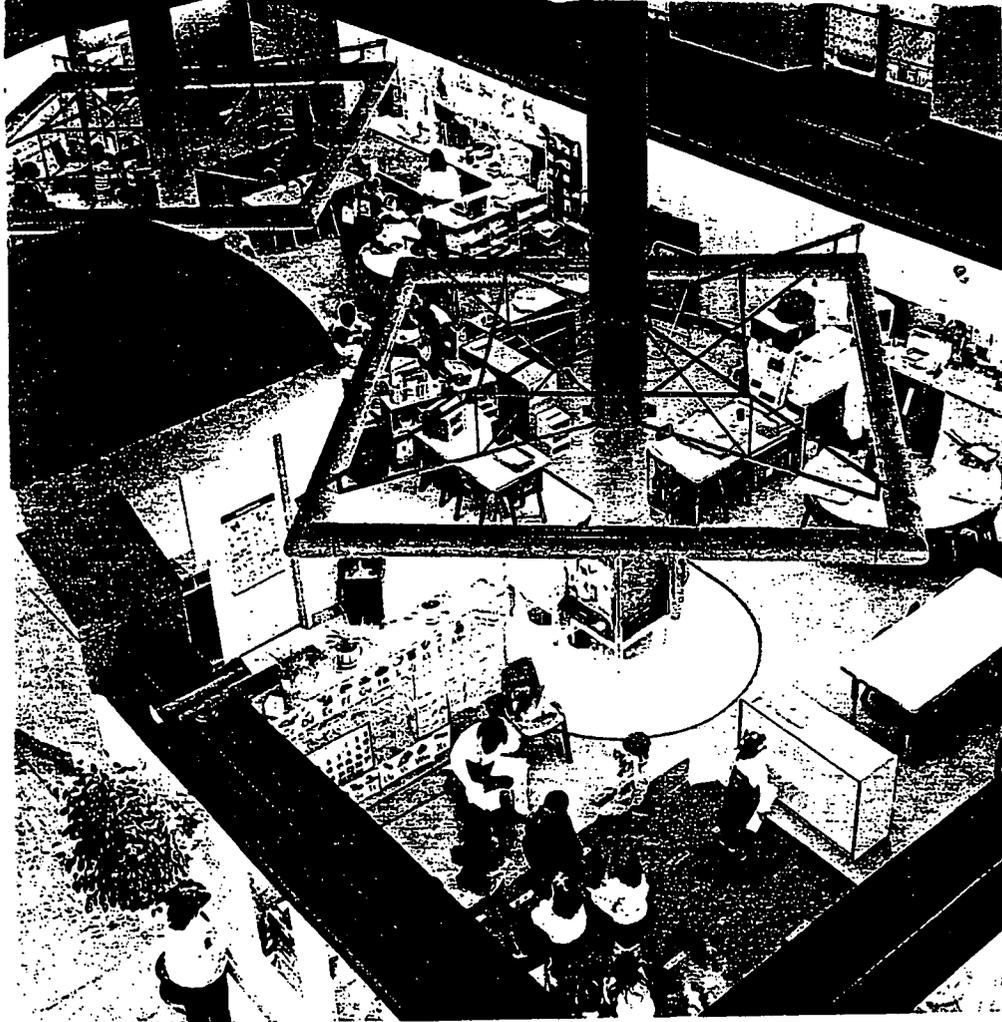


Key

- 1,6 Stairs to Literacy Loft
- 2 Entrance
- 3 Office
- 4 Reception
- 5 Mixer / Program
- 7-10 Classrooms
- 11 Computer Classroom
- 12 Play / Performance / Learning / Program
- 13 Teacher's Room
- 14 Director's Office
- 15 Kitchen
- 17,18 Program Spaces
- 19 Property Line



First Floor Plan
 Early Childhood School and Community Center



XI. FUTURE PLANNING

65. Intention to expand the charter school, including physical expansion, anticipated growth in the school's budget or other financial expansion, expansion in the grade levels served, or expected increases in the student population.

While the King Center Charter School intends to remain a small demonstration program, consideration will be given to expanding to include a fourth grade class of 20 students and a total enrollment of 100 students. This would be contingent upon securing adequate physical space in the community, the development of an appropriate fourth grade curriculum, and the approval of these modifications by the State University of New York Board of Trustees. The reason for considering the addition of fourth grade is that this would enable the King Center Charter School students to complete State-required tests which begin in fourth grade, and may provide a more appropriate transition point.

It is anticipated that the per pupil aid from the school district for the additional 20 students in fourth grade would be adequate to cover the costs for any expansion.

66. Plans for the transfer of students and student records, and for the disposition of school assets, including the satisfaction of any outstanding debts in the event of dissolution of the charter school.

Upon issuance of its charter, the Director of the King Center Charter School shall meet with appropriate personnel from the Buffalo Public School District for the purpose of establishing a plan for the transfer of students and student records in the event of dissolution of the charter school. The plan must be approved by the King Center Charter School Board of Directors within 90 days of the issuance of the charter. Within this time frame, the Board of Directors will also establish a plan for the disposition of school assets, including the satisfaction of any outstanding debts in the event of dissolution of the charter school.

Application

Name: Kings center

Vol 2 (1 of 1)

Control # U 43

For internal use only

TOTAL
Books
2

FEB 04 2000
COMMUNITY SERVICES

UNREDACTED

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Items I-2, 3 and 4 (identity of applicant and partner)

Section 2851(1) of the Charter Schools Act requires that applicants be individuals, not entities. Please amend the application accordingly to eliminate the King Urban Life Center (the "Center") as an applicant. The Center is properly the partner to the school.

Item I-2. Lead Applicant:

Name: Claity P. Massey
Address: 938 Genesee Street
Buffalo, NY 14211
Phone/Fax/E-mail: (716) 891-7912 / (716) 895-2058 / claitym@aol.com

Other Applicant(s): none

Claity P. Massey is the Director of the King Urban Life Center, Professor of Early Childhood Education at Houghton College, and a resident of the City of Buffalo.

Item I-3. I.R.S. not-for profit status: Yet to apply (see attachment I-3) p. 28

Item I-4. Applicants' partner:

Name of Partner Organization: King Urban Life Center, Inc.
Address: 938 Genesee Street
City/State/Zip: Buffalo, NY 14211
Phone: (716) 891-7912
Contact Name and Phone: Finley R. Greene, Jr., Board President
(716) 891-7912

Please provide the following information or documents regarding the Center.

a. certificate of incorporation and authorization to do business in New York State;

See attachment I-4-a. p. 30

b. by-laws;

See attachment I-4-b. p. 37

c. federal and state tax returns for the previous two years;

See attachment I-4-c. p. 46

d. audited financial statements for the previous two years including all letters to management;

See attachment I-4-d. p. 129

- e. if the school intends to enter into a formal contractual relationship with the Center under which the latter will provide management services to the former, a draft of such contract or agreement;**

The King Center Charter School does not intent to contract with the King Urban Life Center for provision of management services.

- f. information regarding the Center's relationship with other public or non-public schools in either New York or other states.**

The King Urban Life Center's only formal relationship with a school has been in its role as the landlord for four classrooms provided to the Buffalo Public Schools for use by BPS #90. The Center has served as an informal liaison between early childhood educators in colleges and universities in western New York and the Buffalo Public Schools.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Item III-12 (admissions policy)

Please conform the proposed admissions policy to section 2854(2) of the Charter Schools Act. The admissions policy must give preference to children residing in the school district and cannot be narrowed to a Census Tract within the school district. Moreover, the point system proposed would narrow the at-risk student population and does not appear permissible under the law, as it assigns preference to categories of children within at-risk populations. Please revise accordingly.

The King Center Charter School will enroll kindergarten through third grade students who live in the City of Buffalo and are a part of the Buffalo Public School District. In 1998, 84.2% of the students in Buffalo Public Schools were eligible for free or reduced price lunch. This indicates that an extremely high percentage of the children in this district live in poverty and are at-risk of academic failure.

In the initial year, from February 7 through March 3, invitations to apply for admission will be extended to parents and guardians through newspaper and public service announcements, block club newsletters, church bulletins and door-to-door outreach. Applications will be accepted from February 7 through March 17. Children will be accepted through a two-tier lottery system with the drawings to occur on March 24 and March 31.

It has been recognized since the 1960s and supported by the work of Daniel Patrick Moynihan, James Coleman, and a legion of others, that poverty is the single most significant factor in identifying "at-risk students." Since it is our intent to serve at-risk students, up to 70 percent will be chosen in a first lottery involving applicants who reside in the Buffalo Public School District and qualify for the free or reduced price lunch program.

The second lottery will include all applicants who reside in the Buffalo Public School District and did not qualify for the first lottery and those who were not selected in the first lottery. In Subsequent years, siblings of children who have been enrolled in the King Center Charter School will be given priority for enrollment.

Please include policies and procedures for student withdrawal from the school.

A student may withdraw from the King Center Charter School at any time. The written documentation will include the reason(s) for withdrawal and the name and address of the school to which the student records should be sent. The Director will request an exit interview so there is no confusion about why the parent is choosing to withdraw the student. A copy of the withdrawal will be forwarded to the Buffalo Public School attendance office.

Please provide a detailed student marketing, outreach and recruitment plan for the school. This includes mass marketing, door-to-door outreach, public information sessions, direct mail, target audiences, etc. In the event that the school intends to undertake a mass mailing, please provide a description of the targeted audience.

Given the interest that has already been shown in charter schools, we can anticipate that the Buffalo area media will provide significant coverage when a charter is approved for a local school. Anticipating that this will occur the week of February 1, 2000 the King Center Charter School will run weekly advertisements in The Buffalo News and The Challenger from the week of February 1 through the week of March 6. Throughout this

The Challenger from the week of February 1 through the week of March 6. Throughout this time period, public service announcements will run on the following Buffalo radio stations: WBLK, WBEN, WGR and WBFO. Announcements will also run on the community bulletin boards on local cable television stations, Channels 18 and 21.

Beginning the week of February 7 volunteers will distribute information fliers door-to-door, starting on the streets nearest the King Center and extending out to cover the homes in a one-half mile radius. Information will also be distributed through block club newsletters and church bulletins, targeting the population in a half-mile radius of the King Center.

Public information sessions are scheduled to be held at the King Center as follows:

| | | |
|-----------|-------------|----------------|
| Wednesday | February 2 | 6:00-7:00 p.m. |
| Saturday | February 12 | 2:00-3:00 p.m. |
| Wednesday | February 16 | 6:00-7:00 p.m. |
| Saturday | February 26 | 2:00-3:00 p.m. |
| Saturday | March 4 | 2:00-3:00 p.m. |
| Wednesday | March 8 | 6:00-7:00 p.m. |

Staff and volunteers at the King Center will be prepared to respond to telephone inquiries on weekdays between the hours of 9:00 a.m. and 4:00 p.m.

Given the level of interest that has already been expressed in the King Center Charter School and the fact that we will enroll 80 students, we are confident that our marketing effort will produce more than enough student applications.

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**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item III-17 (school calendar)

Please clarify how the proposed number of school days, 182, would constitute a "year-round" calendar.

A "year-round" calendar may have the same number of school days as the commonly used agrarian calendar, but those days are spaced more evenly throughout the year. With the agrarian calendar a 10 to 12 week vacation in the summer is common. The year-round calendar being proposed for the King Center Charter School will reduce this in half (5 to 6 weeks) and scatter the vacation periods throughout the year. This will provide four intersessions during the course of the year to be used for remediation and enrichment. (See Response to Item III-23 [at-risk students] for additional information regarding the intersessions.)

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Item III-18 (discipline code)

Please explain how a parent's refusal to cooperate in the child's discipline plan of action can legally result in suspension of the child.

A parent's refusal to participate in the development and implementation of a plan of action will result in a formal hearing (see amendment below).

Please clarify whether the school director or the board decides student suspension.

The Director of the School decides student suspension (see amendment below).

Please amend the policy to ensure that short-term suspensions are preceded (where the safety of other students is not imperiled) by the constitutionally mandated due process hearing. In addition, the policy should include the provision of alternative education to students suspended or expelled to the extent required by law.

Expectations for student behavior will be shared with students and parents upon enrollment in the school. Cooperation and participation will be expected from each student. Prohibited conduct and penalties for violations of the rules are presented in the King Center Charter School Policy of Maintenance of Public Order on School Property (see Attachment III-18).

In the event some student's behavior becomes disruptive and distracting, the parent(s) will be contacted to arrange a conference at the school. The teacher, parent(s), student and Director of the School will agree upon a plan of action to encourage and ensure full cooperation and participation from the student. If the parent(s) refuses to participate in the development and implementation of this plan of action, a hearing will be held to determine if there are sufficient grounds to suspend the child. If all have participated in developing and implementing a plan of action and the child's behavior does not change, an assessment specialist will be assigned to observe, interview and evaluate the child's behavior. In response to the evaluation, the School will ensure that outside resources are accessed to provide family support and encourage student success. If all interventions fail to change the child's behavior and the child continues to be physically or verbally abusive of peers or adults, the child will be suspended.

The Director of the School may impose a suspension. In such a case, the Director shall immediately notify the parent(s) in writing of the action that has been taken. Written notice shall be provided by personal delivery, express mail delivery, or equivalent means reasonably calculated to assure receipt of notice within 24 hours of the action, at the last known address. Where possible, notification also shall be provided by telephone if the school has been provided with a contact telephone number for the parent(s). Such notice shall provide a description of the incident or incidents which resulted in the action and a hearing will be held within five days for the purpose of establishing a course of action and conditions under which the child may return to school. Such disposition shall be at the discretion of the Director of the School and not later than ten days following the hearing.

Please note that the Charter Schools Act does not explicitly provide for appeals of disciplinary actions taken by the school to the charter entity; the Act provides simply that any individual may make a complaint to the school board

provides simply that any individual may make a complaint to the school board and, if unsatisfied, may bring that complaint to the charter entity, and, thereafter, to the Board of Regents. Please amend accordingly.

Addressed in Amendment to Item VII-43 (complaints).

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item III-20 (food service)

Please provide an update on the steps taken or planned for provision of food service.

We are continuing to negotiate with Catholic Charities and the food service they provide at Holy Innocents Day Care Center, located next door to the King Urban Life Center facility. We are considering two options:

1. Have them deliver food to our site to be served family style, or
2. Have our students walk next door and be served cafeteria style.

We have also asked for a proposal from the Buffalo Public Schools Food Service Department. They currently provide family style meals to our building.

Please provide detail on the student fees to be charged to cover the cost of food service.

The students that qualify for free lunch will receive a free lunch. The other students will pay according to the sliding scale currently used in the Buffalo Public Schools. As long as we provide the paper work to either of the vendors we are considering working with, they will process the reimbursement. We will be responsible for collecting and providing the fees appropriate for each student that does not qualify for the free lunch program.

King Center Charter School
Response to Request for Amendment
January 11, 2000

Response to Item III-21 (health services)

Please indicate what provisions the school will have for dispensing medications to students. For instance, what provisions will be in place for administering insulin shots for pupils with diabetes?

Dr. Mecca Cranley, Dean of the University at Buffalo School of Nursing, has agreed to provide a nurse who will work with our Charter School to assist us in addressing preventive health care. This nurse will not only be available to work with our students on-site to administer medication as directed by parents, but also available to work with parents and teachers on health related educational issues.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item III-22 (students with disabilities)

Please provide details on how the school would serve students with disabilities under the federal Individuals with Disabilities Education Act (IDEA) and section 504 of the Rehabilitation Act of 1973, including:

- a. the services to be provided by the school, those contracted out, and those to be provided by the student's district of residence;***

We are working with the Buffalo Public School District Director of Special Education, Ms. Diane Collier, to clarify the extent to which the district will provide services to the King Center Charter School. (See attachment III-22-a.) After the Buffalo Public School District clarifies services they will provide, we will contract with a private agency if additional services are necessary. p 146

- b. how the proposed charter school will interact with the student's district of residence to ensure that the services listed on the IEP are provided;***

Ms. Collier has assured us that as the Committee on Special Education makes recommendations in the form of Individual Educational Plans a supervisor from their office will be available to ensure that the services on the IEP will be provided.

- c. how the proposed charter school will ensure that the teacher(s) of a student with a disability will participate in CSE meetings, and will have access to and understand their responsibility to implement the IEP;***

The assigned teacher of any student referred for a CSE meeting will be relieved from her/his classroom responsibilities to attend the meeting. The King Center Charter School will employ at least one dually certified special education and elementary education teacher. Through flexible scheduling and individualized programs for all children, the special education teacher can assist in fulfilling the requirements of the IEPs.

- d. the processes to be followed that will ensure compliance with the Child Find requirements of IDEA including the specific evaluation procedures the school will employ to identify students with special needs;***

All entering kindergarten and first grade students will be tested with the Brigance K & 1 Screen. Students that score below the developmentally accepted level will be monitored closely and referred for additional testing if needed.

- e. the processes to be followed to ensure compliance with IDEA reporting requirements; and***

The students with IEPs will receive student progress reports as frequently as their peers. The student progress reports will reflect progress as it relates to the IEP.

f. the processes to be followed that will ensure compliance with FERPA and IDEA regarding the confidentiality of student records.

Student cumulative records and IEPs will be stored in a secure place accessible only to the teacher(s) working with the student and the Director of the School. Student reports will be reviewed carefully to ensure compliance with IDEA and FERPA confidentiality.

Please clarify the funding available in the budget for special education services projected to be contracted outside the school. What will the school do in the event state and federal funding does not cover all costs?

We have not included any extra funds in the budget to accommodate children with special needs. The initial response from the Buffalo Public School District is that they will provide the needed support for children with special educational needs. We are still in the process of negotiation with Ms. Diane Collier, Director of Special Education. Our decision to hire one dually certified special education and elementary education teacher will enable us to provide additional special education services without incurring major costs. Our intention is to not exceed the percentage of students with special needs that the district currently serves.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item III-23 (at-risk students)

Please provide details on the proposed summer and intersession programs, including staff, budget and instructional program. Are they included in the school's budget? Are they mandated? How will they operate?

The intersession programs are not included in the School's budget, nor are they mandated. They will be a service provided by the King Urban Life Center for the students enrolled in the King Center Charter School. Students needing remedial work will be strongly encouraged to participate in at least one week of the October, January and March intersessions and two weeks in July where special arrangements will be made for remediation at least two hours each morning. The intersession programs will provide enrichment opportunities for children, focusing on creative arts including music, dance, movement, art and dramatic expression. The King Urban Life Center will continue to collaborate with AmeriCorps, Vista, Weed and Seed, the Albright Knox Art Gallery, Buffalo State College, State College at Fredonia, Houghton College, and the University at Buffalo in implementing the Intersessions.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item III-24 (other student populations)

Please detail the methods and strategies for serving students with Limited English Proficiency. What is meant by referring such students to other programs? Do you envision them as students of the King Center Charter School?

When student applications are received that indicate the student has limited English proficiency, we will make the parents aware of Buffalo Public Schools 36, 76 and 33 that are bilingual by design. If parents still prefer that their child attend the King Center Charter School, we will clarify that the immersion model will be utilized and all instruction will occur in English. The school will hire an ESL specialist to work with the student and the teacher as needed to implement ESL methodologies.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item V-30 (student assessments)

Please clarify how student achievement is measured at any given time during the school year.

The teachers will be responsible for maintaining the developmental checklists (pp. 19 - 20 of the King Center Charter School application) in an ongoing way. The developmental checklists are fundamental to the individualized learning plan for each student and must be updated on a weekly basis to appropriately guide instruction. The developmental checklists are also grade-level benchmarks. At any point during the year, teachers will be able to gather the work samples that support their observations, and provide a report of student achievement using both the multimedia portfolio and a summary report.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VI-33 (community support)

Please provide details on community outreach and meetings with local business, education and community leaders. What additional steps have been or are being taken toward outreach in the community?

Members of the King Urban Life Center Board of Directors have provided an informal connection with business, education and community leaders. In addition, over the past nine months we have hosted the following:

- * small informal meetings with business leaders such as Anthony Gioia and Randolph Marks, giving them a presentation on our charter school proposal.
- * a luncheon for the New York State Board of Regents, last May, when they came to Buffalo. We talked informally about the King Center's intention to apply to become a charter school.
- * a meeting for the Metro Alliance of Black Educators, in October, which included a panel discussion of charter schools. Our new County Executive, Joel Giambra, served as moderator of that discussion and Dr. Massey, Director of the King Center, participated on the panel along with Buffalo School Board member Jan Peters.
- * a breakfast for community leaders, in November, in which four members of the Buffalo Common Council participated, along with the CEO of Geneva B. Scruggs Health Center, a manager for NOCO and the Director of the Language Development Program.
- * a press conference for the United Way and Success by Six, in November, which gave us an opportunity to present our plans for a charter school to County Directors, United Way executives and the press.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VI-34 (programmatic and fiscal impact)

Please indicate whether the King Center has any involvement in School #90 beyond serving as the school's landlord.

The King Urban Life Center has served as an informal liaison between members of the higher education community and School #90, exploring work with the University at Buffalo's Schools of Social Work, Nursing and Education along with the Teacher Preparation Programs at State College at Fredonia, Houghton College and Buffalo State College. The King Center also instituted a program of home visitation to encourage parent participation.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VII-35 (board of trustees)

As a distinct nonprofit educational corporation, the board of trustees of the charter must be separate and distinct. Accordingly, the board's composition must include at least four members who are not associated with the King Urban Life Center. Please confirm that this is the case. In addition, please outline the procedures that the board will have in place in the event a conflict arises between the school and the Center as well as procedures to resolve such conflicts.

The Board of the King Center Charter School will include at least four persons who are not members of the Board of the King Urban Life Center. We expect that there will be few conflicts between the Board of the School and the Board of the King Center. But if there are any conflicts, because all the members of the two Boards will have a long history of commitment to the goals of the Charter School, we expect that any disagreements will be able to be resolved through discussion and compromise.

There is every reason to be optimistic about managing conflict because over the last 12 years that the King Urban Life project has existed, whatever disagreements have arisen within that Board have always been resolved amicably. The willingness of those involved in this project to put the interests of the project first has permitted the King Center to realize impressive accomplishments and win national recognition. That same good will should doubtless extend to the operation of the Charter School.

Please clarify whether ex-officio members of the board will be voting members?

Ex-officio members of the Board of the King Center Charter School will not be voting members.

Please indicate whether any member of the proposed Board of Trustees (or any member of such member's family) holds any ownership interest, direct or indirect, in any entity with which the school intends to contract for services. If any such relationship exists, please state the precise nature of the member's ownership interest in the relevant entity.

No member of the proposed Board of Directors holds any ownership interest, direct or indirect, in any entity with which the School intends to contract for services.

***Please provide home addresses for each member of the school's proposed board of trustees (as is required by the State Board of Regents).
Please provide additional background information on all trustees, including education credentials.***

Proposed King Center Charter School Board of Directors:

Robert J. Kresse, Esq.
20 Cherry Tree Lane
Orchard Park, NY 14127

Attorney and member of the law firm of Hiscock & Barclay and a Trustee, Counsel and Secretary to The

Margaret L. Wendt Foundation, one of Western New York's largest private foundations. With his wife, founded the Montessori Program at St. Mary of Sorrows' School. The Montessori Program was taken over by the Buffalo Board of Education and continues today as the Bennett Park Montessori School. Civic affiliations include Canisius College, Canisius High School and Success By 6 of Buffalo and Erie County.

Stephen C. Halpern, Esq.
29 Colonial Circle
Buffalo, NY 14222

A lawyer and Ph.D. in Political Science. Currently a Professor of Political Science at the State University of New York at Buffalo. Editor or author of five books that focus on issues of civil rights and liberties and has been a member of the Human Rights Committees of the Erie County and New York State Bar Associations.

Lois L. Johnson
781 St. Lawrence Avenue
Buffalo, NY 14216

Retired in December 1999, after a long career as a teacher and administrator in the Buffalo Public Schools. Was Principal at Buffalo Public School #90 for five and a half years prior to retiring. Immediate Past President of the Buffalo Metro Alliance of Black Educators and a strong proponent of the "year-round" school calendar.

Sally Marks
Welcome
Porterville Road
East Aurora, NY 14052

Community volunteer. Became involved with the King Urban Life Center through Grassroots Gardens, a local community gardening program. Currently sits on the Boards of Buffalo Prep and the United Way.

Joseph T. Murray
336 Middlesex Road
Buffalo, NY 14216

As Associate Superintendent for Instructional Services, played a key role in the successful desegregation of Buffalo Public Schools. Was responsible for developing sweeping changes in every Buffalo school, leading to meaningful parent involvement, improved attendance and State test scores, and a lower drop out rate. The magnet school program he engineered became a model for the nation. In "retirement," has served as Director of the Liberty Partnership Program at State University College at Buffalo.

Donna S. Rice, Ph.D.
84 Guilford Street
Buffalo, NY 14212

Has held a number of teaching and administrative positions at the State University of New York at Buffalo since 1972, with more than fifteen years in UB's English Language Institute. Was the first African-American invited to teach English in Beijing. Currently serves as Associate Vice President for Student Affairs. Civic affiliations include Geneva B. Scruggs Community Health Care Center and the Neighborhood Information Center and Bethel Head Start.

Noah Rifkin
125 Briarhill Road
Williamsville, NY 14221

Senior program manager with the Transportation Group at Veridian's Calspan Operations and Director of Strategic Planning & Partnerships for the Center for Transportation Injury Research at the Calspan UB Research Center. Formerly Director of Technology Deployment in the U.S. Department of Transportation. Developed technology programs between NASA's Space Station program and educational organizations such as the Challenger centers, the Air and Space Museum and the National Science Teachers

Association.

A parent from the King Center community and a prominent Buffalo educator have also been asked to serve on the King Center Charter School Board of Directors and are likely to accept before the end of this month. In addition, the Director of the School, the Lead Teacher, and the Co-chairs of the King Center Charter School Parents Association will serve as ex-officio members of the Board.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VII-36 (trustee qualifications)

Please provide qualifications for the school's board of trustees.

The King Center Charter School's Board of Directors must be persons with interest and experience in public education, a commitment to high quality education for young children, and involvement in civic/community affairs.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VII-39 (trustee responsibilities)

Please explain how the trustees can have a role in special education appeals.

They will not have a role in special education appeals. The statement on page 68 of the King Center Charter School application should be amended to read as follows:

“* Hearing appeals on student disciplinary matters.”

Please indicate what role the trustees would play in the selection and oversight of the school director.

The Board of Directors of the King Center Charter School will select the Director of the School and will oversee and evaluate the performance of the Director.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item VII-41 (freedom of information)

Please clarify the "variety of reasons" for denying a freedom of information request.

The reasons that we would use for denying a FOIA request would be based on our conclusion that the request would produce an unwarranted invasion of privacy. The specific grounds for such a conclusion are delineated in Section 89 (2) (b) of the Public Officers Law of New York State.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Item VII-43 (complaints)

Please conform the school complaint policy to section 2855(4) of the Charter Schools Law, which provides for appeals to the charter entity and State Board of Regents.

See amendment below.

Please provide detail on the Grievance Committee including, for example, its role and relationship to the board, membership, avoidance of conflicts of interest, etc.

In the amendment below, the Grievance Committee has been eliminated.

The following proposal will be taken to the King Center Charter School Board of Directors:

Charter School Grievance Procedure

The grievance procedure is designed to enable individuals or groups to voice their complaints regarding the operation of the King Center Charter School. All complaints should initially be dealt with in an informal manner, between the individual or group lodging the complaint and the Director of the King Center Charter School. If the grievance cannot be resolved in this manner, the Director shall instruct the complainant to submit a written statement of their grievance, with appropriate attached documents. The written statement and attached documents presented by the complainant and a summary of the efforts to resolve the matter informally, prepared by the Director, will be presented to the King Center Charter School Board of Directors for resolution of the matter.

If, after presentation of the complaint to the King Center Charter School Board of Directors, the individual or group determines that this Board has not adequately addressed the complaint, they may present that complaint to the charter entity (The State University of New York Board of Trustees), which shall investigate and respond. If, after presentation of the complaint to the charter entity, the individual or group determines that the charter entity has not adequately addressed the complaint, they may present that complaint to the board of regents, which shall investigate and respond. The charter entity and the board of regents have the power and the duty to issue appropriate remedial orders to charter schools under their jurisdiction to effectuate the provisions of Section 2855(4) of the Charter School Law.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Item VII-46 (personnel)

Please provide instructional employee qualifications.

The King Center Charter School will hire classroom teachers with New York State Teacher Certification, giving preference to teachers with some special study in early childhood education. One of the four teachers must have dual certification in special education and elementary education.

The Director of the School must have at least a masters degree in early childhood education and ten years experience working with young children. The King Center Charter School Board will hire the Director of the School and will be responsible for regular evaluation of the same.

What is the King Center Charter School Education Committee, its role, its membership, etc?

"The King Center Charter School Education Committee," referenced in Item VIII-46 (b) and (c) (p. 81 of the King Center Charter School application), should be amended to read "the King Center Charter School Board of Directors."

Please provide personnel policies specific to the school. For example, how will teachers and other staff be evaluated?

Employment Procedures: Teachers

For the purpose of screening applicants for teaching positions, a Teacher Selection Committee will be organized by the Director of the School and will include a parent, a teacher, a higher education representative and a King Center Charter School Board member. The Committee will review applications and select applicants to be interviewed. A scoring procedure will be used by the Committee during the interviewing process to rank order candidates for hiring.

Instructional Staff Schedule

Teachers will teach 182 days a year, following the established year-round calendar. In addition, teachers will participate in ten days of staff planning and professional development activities at the King Center Charter School. These are scheduled the two days prior to the beginning of each of the four sessions and the two days following the final session.

Teachers will work from 8:30 a.m. to 4:00 p.m. daily with a 30 minute lunch break. (Students are in attendance from 9:00 a.m. to 3:00 p.m.)

Instructional Staff Evaluation

The Director of the King Center Charter School will be responsible for completing written evaluations of instructional staff two times a year. The first evaluation will be completed by January 15 and the second evaluation by June 15. The evaluation will include the date of the evaluation, the time period covered by the evaluation, and an assessment of the employee's work performance during that time period. The evaluation will be discussed with the employee before it is placed in the employee's personnel file.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Items IX-54, 55 and 56 (annual budgets/soundness)

Please provide details on the financial relationship that the school will have with the Center, including in particular those services that will be provided by the Center to the school and the basis on which such services will be provided (pro bono, in-kind contribution, fee-based, loan, etc.). In each instance please identify the value of the services provided by the Center and the amounts that the school will be charged for such services. To the extent that the Center is providing services pro bono or for reduced cost, please provide on the part of the Center a legally binding guarantee that such services will be provided. The guarantee may be made conditional upon the school being legally incorporated and should run in favor of the school.

The King Urban Life Center will provide the following services, pro bono, pending availability of local, state, federal and private funding:

- * after school programs (valued at \$20,000)
- * intersession programs (valued at \$15,000)
- * the Home Connection Program, a home visitation program designed to facilitate communication between the home and school (valued at \$34,000)

For the past three years, the King Urban Life Center has provided after school, summer and Home Connection programs for the King Center community, with funding and program support from the City of Buffalo, New York State Department of Health, New York State Office for Children and Families, private foundations and corporations, AmeriCorps, Vista, Weed and Seed, Albright Knox Art Gallery, Buffalo State College, State College at Fredonia, Houghton College and the University at Buffalo. These programs will be modified as appropriate to address needs of the King Center Charter School students. However, all of the above programs are contingent on continued local, state, federal and private funding.

**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Response to Item X-60 (identified facility)

Please provide an update on the proposed school site, including a schedule for repairs/rehabilitation (if any are needed) and a budget for such work.

The King Urban Life Center site containing four furnished classrooms and all necessary support areas, is ready to accommodate the King Center Charter School beginning in July 2000. No further repairs or rehabilitation are needed at this time.

Please provide the proposed lease that will be entered into between the school and the Center.

See attachment X-60. p 148

King Center Charter School

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**King Center Charter School
Response to Request for Amendment
January 11, 2000**

Amendment to Item XI-66 (disposition of school assets in the event of dissolution)

Please amend this section to provide for disposal of any of the school's assets (after satisfaction of all liabilities) to other charter schools within the same school district or to the school district directly.

In the event of dissolution, remaining assets of the King Center Charter School are to be transferred to a charter school within the Buffalo Public School District (to be determined by the King Center Charter School Board of Directors) or to the Buffalo Public Schools in the event that there is no charter school operating within the district.

Attachment I-3

Application for 501 (c) (3) tax exempt status

LEGAL ASSISTANCE PROGRAM

Affordable Housing • Community Economic Development • Elderly Services • Family Violence • Federal Criminal Law • Securities • Special Education:
January 10, 2000

Lauren Breen

Via Fax 895-2058

Catherine Cerulli

Claity Massey, Ph.D.

Thomas F. Disarc

Director

George M. Hesel

King Urban Life Center, Inc.

H. Jeffrey Marcus

938 Genesee Street

Cheryl Nichols

Buffalo, New York 14211

R. Nils Olsen Jr.

RE: King Center Charter School

Peter R. Pitagoff

Application for 501(c)(3) tax exempt status

Melinda R. Saran

Dear Ms. Massey:

Whitney Szczepiel

Michael Taheri

Wzanne E. Tombins

This letter will confirm that the University at Buffalo School of Law Legal Assistance Program has agreed to represent and assist the King Center Charter School with its Form 1023 Application for 501(c)(3) tax exempt status to the Internal Revenue Service.

The Legal Assistance Program began preliminary work on this application in December 1999 and expects to file the application early in the Spring 2000 semester.

Very truly yours,

STATE UNIVERSITY OF NEW YORK AT BUFFALO
LEGAL ASSISTANCE PROGRAM



Lauren Breen

LB/

Attachment I-4-a
Certificate of Incorporation

CERTIFICATE OF AMENDMENT
OF THE
CERTIFICATE OF INCORPORATION
OF

1930405000191

SACRED SITES RESTORATION CORPORATION

UNDER SECTION 803 OF THE
NOT-FOR-PROFIT CORPORATION LAW

We, the undersigned, Finley R. Greene, Jr. and Jacek A. Wysocki, being respectively the President and Secretary of Sacred Sites Restoration Corporation, do hereby certify:

(1) The name of the corporation is Sacred Sites Restoration Corporation.

(2) The corporation was formed under the Not-for-Profit Corporation Law of the State of New York, and the Certificate of Incorporation was filed by the Department of State on November 19, 1987.

(3) The Corporation was incorporated under the name The Ellicott-Fillmore District Restoration Corporation.

(4) A Certificate of Amendment to the Certificate of Incorporation changing the name of the Corporation to "Sacred Sites Restoration Corporation" was filed by the Secretary of State on December 9, 1988.

(5) The Corporation is a corporation as defined in Section 102(a)(5) of the Not-for-Profit Corporation Law and is a Type B corporation under Section 201 of that Law.

1

(6) The Certificate of Incorporation is hereby amended to effect a change in the corporate name and to designate a new corporate address.

Paragraph 1 of the Certificate of Incorporation is amended to read as follows:

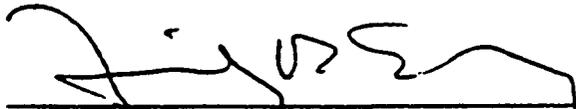
1. The name of the corporation is King Urban Life Center, Inc.

Paragraph 10 of the Certificate of Incorporation is amended to read as follows:

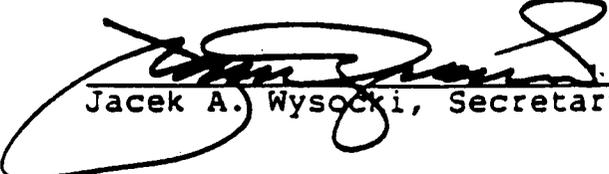
10. The Secretary of State of the State of New York is hereby designated as the agent of the Corporation upon whom process in any action or proceeding against it may be served within the State of New York, and the address to which the Secretary of State shall mail a copy of process in any action or proceeding against the Corporation which may be served upon him is: c/o Phillips, Lytle, Hitchcock, Blaine & Huber, 3400 Marine Midland Center, Buffalo, New York 14203.

(7) This amendment of the Certificate of Incorporation was authorized and approved by vote of the majority of the entire Board of Directors, there being no members entitled to vote thereon.

IN WITNESS WHEREOF, the undersigned have executed and signed this Certificate this 5th day of March, 1993, and they affirm the statements contained herein under penalties of perjury.



Finley R. Greene, Jr., President



Jacek A. Wysocki, Secretary

LDgt
N39169



STATE OF NEW YORK
DEPARTMENT OF LAW
ALBANY 12224

ROBERT ABRAMS
ATTORNEY GENERAL

PATRICIA MARTINELLI
DEPUTY FIRST ASSISTANT
ATTORNEY GENERAL

(518) 474-5303

March 25, 1993

Janice S. Kowalczyk,
Legal Assistant
Phillips, Lytle, Hitchcock,
Blaine & Huber
3400 Marine Midland Center
Buffalo, New York 14203

Dear Ms. Kowalczyk:

RE: OLD: SACRED SITES RESTORATION CORPORATION
NEW: KING URBAN LIFE CENTER, INC.

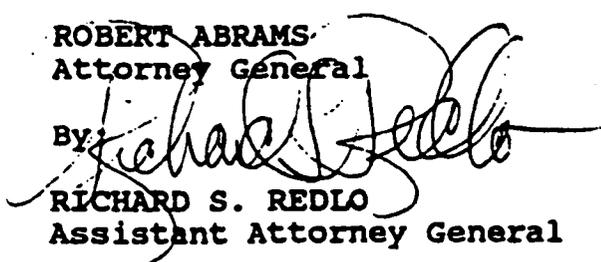
Due and timely service of the notice of application for the approval of the proposed certificate of amendment to the certificate of incorporation of the above-entitled organization is hereby admitted.

The Attorney General does not intend to appear at the time of application.

Very truly yours,

ROBERT ABRAMS
Attorney General

By:


RICHARD S. REDLO
Assistant Attorney General

I, ROBERT E. WHELAN, a Justice of the Supreme Court of the State of New York, in and for the Eighth Judicial District, in which the office of Sacred Sites Restoration Corporation is located, do hereby approve the foregoing Certificate of Incorporation of such corporation and consent that it be filed.

GRANTED

APR 1 1993 19__

Walter M. Peters
COURT CLERK

Robert E. Whelan
Justice of the Supreme Court
of the State of New York

Dated:

Buffalo, New York

4

State of New York }
Department of State } ss:

1124678

I hereby certify that I have compared the annexed copy with the original document filed by the Department of State and that the same is a correct transcript of said original.

APR - 6 1993

Witness my hand and seal of the Department of State on


Secretary of State

DOS-200 (12/87)

U. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

162 WASHINGTON AV
ALBANY, NY 12231

FILING RECEIPT

=====
CORPORATION NAME: KING URBAN LIFE CENTER, INC.

DOCUMENT TYPE : AMENDMENT (DOMESTIC NFP)
PROCESS NAME

COUNTY: ERIE

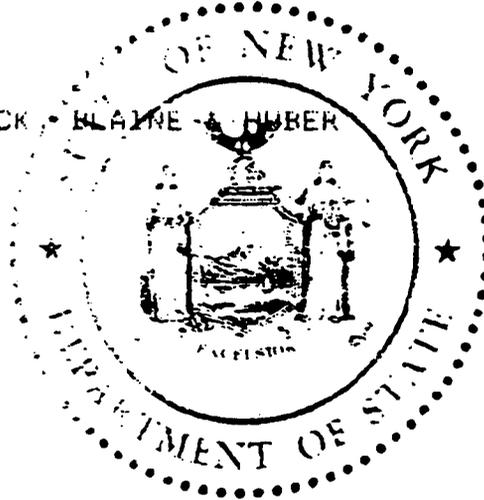
AGENCY : EMPIRE CORPORATE & INFORMATION SERVICES

=====
DATE: 04/06/1993 DURATION: ***** CASH #: 930406000207 FILM #: 93040600

ADDRESS FOR PROCESS

PHILLIPS, LYTLE, HITCHCOCK, BLAINE & HUBER
160 MARINE MIDLAND CENTER
BUFFALO, NY 14203

REGISTERED AGENT



| ===== | ===== | ===== | ===== | ===== |
|--|----------|-------|----------|-------|
| REGISTERED AGENT | FEE | 65.00 | PAYMENTS | 65.00 |
| ----- | ----- | ----- | ----- | ----- |
| PHILLIPS, LYTLE, HITCHCOCK, BLAINE & HUBER | FILING | 30.00 | CASH | 30.00 |
| 160 MARINE MIDLAND CENTER | TAX | 0.00 | CHECK | 0.00 |
| BUFFALO, NY 14203 | CERT | 0.00 | BILLED | 0.00 |
| | COPIES | 10.00 | | |
| | HANDLING | 25.00 | | |
| | | | REFUND | |
| | | | ----- | |

925 - (11/89)

Attachment-4-b

By-laws

**BY-LAWS
OF
KING URBAN LIFE CENTER**

May 23, 1998

**BY LAWS
OF
KING URBAN LIFE CENTER**

ARTICLE I

Purpose

The purposes for which the corporation is formed are those set forth in its Certificate of Incorporation, as from time to time amended.

Article II

Members

The Corporation shall have no members.

ARTICLE III

Board of Directors

Section 1. The property, affairs, business and concerns of the Corporation shall be vested in a Board of Directors.

Section 2. The number of Directors shall be not less than fifteen nor more than twenty-one. The initial slate of Directors shall be nine, and shall be elected by the Incorporator. Thereafter, the number of Directors shall be established by a vote of 75% of all Directors then in office. Directors shall be elected for a term of three years. The members of the Board of Directors shall, upon election, immediately enter upon performance of their duties and shall continue in office until their successors shall be duly elected or appointed and qualified. (Amended May 23, 1998)

Section 3. Regular meetings of the Board of Directors shall be held four times annually, during the months of March, June, September and December, the times to be fixed by the Board at its December meeting. Notice of each meeting shall be mailed to each Director at least seven (7) days before the time appointed for the meeting.

Section 4. Special meetings of the Board of Directors may be called by or at the request of the Chairman, the President or by any two Directors. The person or persons authorized to call special meetings may fix the time and place for such meeting called by them. Notice of such special meeting shall be mailed to each Director at least five (5) days before the time appointed for the meeting.

Section 5. Any Director may waive notice of any meeting in writing whether signed before or after the meeting. The attendance of a Director at any meeting without protesting, either prior thereto or at its commencement, the lack of notice shall constitute a waiver of notice of such meeting.

Section 6. A majority of the entire Board of Directors shall constitute a quorum for the transaction of business at any meeting of the Board; but if less than a majority of the Directors are present at said meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

Section 7. The act of the majority of the Directors present at a meeting in which a quorum is present shall be the act of the Board of Directors, unless the act of a greater number is required by law or by these By-Laws.

Section 8. Any vacancy occurring in the Board of Directors in any directorship by reason of an increase in the number of directors, or resignation of an existing director, or any other cause, may be filled by vote of a majority of the Board of directors then in office.

Section 9. Any action required by law to be taken at a meeting of directors, or any action which may be taken at a meeting of the directors, may be taken without a meeting is a consent in writing setting forth the action so taken shall be signed by all of the directors.

Section 10. The Directors will serve without compensation. The Corporation may reimburse a Director for any reasonable expense incurred on behalf of the Corporation for which reimbursement is approved by the Board of Directors.

ARTICLE IV

Officers

Section 1. The officers of the Corporation shall be a President, one or more Vice Presidents, a Secretary and a Treasurer. The officers may, but need not be, elected from the Board of Directors. (Amended May 23, 1998)

Section 2. The officers of the Corporation shall be elected annually by the Board of Directors. Each officer shall hold office until his successor shall have been duly elected and shall have qualified.

Section 3. Vacancy in any office because of death, resignation, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

Section 4. The duties and powers of the officers of the Corporation shall be as follows:

PRESIDENT

The president shall be the principal executive officer of the Corporation and shall in general supervise and control all of the business and affairs of the Corporation. He shall preside at all meetings of the Board of Directors. He may sign, with the Secretary or any other proper officer of the Corporation authorized by the Board of Directors, any deeds, mortgages, bonds, contracts or other instrument which the Board of Directors have authorized to be executed, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these By-Laws or by statute to some other officer or agent of the corporation; and in general he shall perform all duties usually incident to the office of President and such other duties as may be prescribed by the Board of Directors from time to time.

VICE PRESIDENT

In the absence of the President or in the event of his inability or refusal to act, the Vice Presidents in order of their seniority, or in any other order determined by the Board, shall perform the duties of President, and when so acting shall have all of the powers of and be subject to all the restrictions upon the President. Each Vice President shall perform such duties as from time to time may be assigned to him or her by the President or Board of Directors.

SECRETARY

The Secretary shall keep the minutes of the meetings of the Board of Directors in one or more books provided for that purpose; give all notices in accordance with the provisions of these By-Laws or as required by law; be custodian of the corporate record and of the seal of the corporation, and affix the seal of the Corporation to all documents, the execution of which on behalf of the Corporation under its seal is duly authorized in accordance with the provisions of these By-Laws; and in general, perform all duties usually incident to the office of Secretary and such other duties as from time to time may be assigned to him by the President or by the board of Directors.

TREASURER

The Treasurer shall have charge and custody of and be responsible for all funds and securities of the corporation; receive and give receipts for moneys due and payable to the companies, or other depositories as shall be selected in accordance with the provisions of Article VI of these By-laws; make disbursements in accordance with the approved budget or as authorized by the Board of Directors; keep full and accurate account of receipts and expenditures, and the financial status of the Corporation; present a current financial statement at every meeting of the Board of Directors and prepare an annual report at the end of each corporate fiscal year; and in general perform all the duties as from time to time may be assigned to him by the President of the Board of Directors. (Amended May 23, 1998)

ARTICLE V

Committees

Section 1. The Board of Directors may create such standing or ad hoc committees as it may deem necessary to promote the chairperson of each such committee shall report to the Board of Directors for approval of any recommended action or actions.

Section 2. The President shall be a member of all such committees created by the Board of Directors.

Section 3. The Board of Directors may appoint 5 or more of its members to an Executive Committee. The Executive Committee shall have full power and authority to take any action on behalf the Corporation which the Board of Directors is able to take, except as specifically prohibited by Section 712 of the Not-For-Profit Corporation Law. The Executive Committee shall serve at the pleasure of the Board of Directors. A majority of the Executive Committee shall constitute a quorum for the conduct of business. The Executive Committee shall maintain a record of business. The Executive Committee shall maintain a record of its meetings, and copies of such minutes shall be distributed promptly to the full Board. (Amended May 23, 1998).

ARTICLE VI

Contracts, Checks, Deposits and Funds

Section 1. The Board of Directors may authorize any officer or officers, agent of agents of the Corporation, in addition to the officers so authorized by these By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation. Such authority may be general or confined to specific instances.

Section 2. All checks, drafts, or orders for the payment of money, notes, or other evidence of indebtedness issued in the name of the Corporation shall be signed by such officer or officers, agents of the Corporation and in such manner or shall from time to time be determined by resolution of the Board of Directors. In the absence of such resolution, such instruments shall be signed by the Treasurer and countersigned by the President or Vice President of the Corporation.

Section 3. All funds of the Corporation shall be deposited from time to time to the credit of the Corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

Section 4. The Board of Directors may accept on Behalf of the Corporation any contribution, gift, bequest, or devise for the general purposes or for any special purpose of the Corporation.

ARTICLE VII

OFFICES

Section 1. The principal office of the Corporation shall be located in the City of Buffalo, County of Erie and State of New York.

Section 2. The Corporation may have other offices; either within or without the State of New York as the Board of Directors may require from time to time.

ARTICLE VIII

Fiscal Year

The fiscal year of the Corporation shall be the calendar year.

ARTICLE IX

Corporate Seal

The corporate seal shall be circular in form and have inscribed thereon the name of the corporation, the year of its organization, and the words "corporate seal" and "New York". The seal shall be in the charge of the Secretary. The seal may be used by causing it or a facsimile to be affixed or impressed or reproduced in any other manner.

ARTICLE X

Procedure

The rules contained in the current edition of "Robert's Rules of Order Newly Revised" shall govern the Corporation in all cases wherein they are not inconsistent with these By-Laws, as shall any other special rules of order the Corporation may adopt.

ARTICLE XI

Amendment to By-Laws

These By-Laws may be altered, amended, repealed and new By-Laws may be adopted by vote of 75 percent of the Directors then in office, if written notice is given to each Director of the specific proposed change in the By-Laws.

ARTICLE XII

Section 1. The Corporation shall be subject to all New York State statutes and rules applicable to not-for-profit corporation.

Section 2. All references in these By-Laws of masculine gender shall be read to include the feminine.

ARTICLE XIII

Indemnification

Subject to the exceptions and limitations set forth in this section:

- (a) The Corporation shall indemnify any person made, or threatened to be made, a party to an action by or in its favor by reason of the fact that he, his testator or intestate, is or was a Director or Officer of the Corporation or is or was serving at the request of the Corporation as a director or officer of any other corporation of any type or kind, domestic or foreign, or any partnership, joint venture, trust, employee benefit plan or other enterprise, against amounts paid in settlement and reasonable expenses, including attorneys' fees actually and necessarily incurred by him in connection with the defense or settlement of such action, or in connection with an appeal therein, if such Director or Officer acted, in good faith, for a purpose which he reasonably believed to be in, or in the case of service for any other corporation or any partnership, joint venture, trust, employee benefit plan, or other enterprise, not opposed to, the best interests of the Corporation, except that no indemnification under this subsection (a) shall be made in respect of (i) a threatened action, or a pending action which is settled or which such person shall have been adjudged to be liable to the Corporation, unless and only to the extent that the court in which the action was brought, or, if no action was brought, any court of competent jurisdiction, determines upon application that, in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such portion of the settlement amount and expenses as the court deems proper.
- (b) The Corporation shall indemnify any person made, or threatened to be made, a party to an action or proceeding other than one by or in the right of the corporation to procure a judgment in its favor, whether civil or criminal, including an action by or in the right of any other corporation of any type or kind, domestic or foreign, or any partnership, joint venture, trust, employee benefit plan or other enterprise, which any Director or Officer of the Corporation served in any capacity at the request of the Corporation, or served such other corporation, partnership, joint venture, trust, employee benefit plan or other any other enterprise in any capacity, against judgments, fines, amounts paid in settlement and reasonable expenses, including attorneys' fees actually and necessarily incurred as a result of such action or proceeding, or any appeal therein, if such Director or Officer acted, in good faith, for a purpose which he reasonably believed in, or in the case of service for any other corporation or any partnership, joint venture, trust, employee benefit plan or other enterprise, not opposed to, the best interests of the Corporation and, in criminal actions or proceedings, in addition, had no reasonable cause to believe that his conduct was unlawful.

- (c) Expenses incurred in defending a civil or criminal action or proceeding may be paid by the Corporation in advance of the final disposition of such action or proceeding upon receipt or an undertaking by or on behalf of such Director or Officer to repay such amount in case the person receiving such advancement or allowance is ultimately found, under the procedures set forth in Article 7 of the New York Not For Profit Corporation law, not to be entitled to indemnification, or if indemnification is granted, to the extent the expenses so advanced by the Corporation or allowed by the court exceed the indemnification to which he is entitled.

- (d) No indemnification shall be made to or on behalf of any Director or Officer if a judgment or other final adjudication adverse to the Director or Officer establishes that his acts were committed in bad faith or were the result of active and deliberate dishonesty and were material to the cause of action so adjudicated, or that he personally gained in fact a financial profit or other advantage to which he was not legally entitled. If there has been a settlement approved by a court of competent jurisdiction, no indemnification shall be made where it appears that the indemnification expressly imposed by the court in approving the settlement.

- (e) The rights of indemnification herein provided may be insured against by policies maintained by the corporation, shall be severable, shall not affect any other rights to which any Director or Officer may now or hereafter be entitled, shall be severable, shall inure to the benefit of the heirs, executors, administrators and assigns of such a person. Nothing contained herein shall affect any rights to indemnification to which such personnel of the Corporation, other than Directors and Officers, may be entitled by contract or otherwise under applicable law.

Attachment I-4-c
Federal and State Tax Returns

1997 TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
December 31, 1997

| | |
|---|---|
| Prepared for | King Urban Life Center, Inc. 945 Genesee Street Buffalo, NY 14211 |
| Prepared by | Lumsden & McCormick, LLP 403 Main Street, Suite 430 Buffalo, NY 14203 |
| Amount due or refund | Not applicable |
| Make check payable to | Not applicable |
| Mail tax return and check (if applicable) to | Internal Revenue Service Center Ogden, UT 84201-0027 |
| Return must be mailed on or before | November 16, 1998 |
| Special Instructions | The return should be signed and dated. |

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1997 calendar year, OR tax year period beginning 1997, and ending 19

B Check if: [X] Change of address [] Initial return [] Final return [] Amended return

C Name of organization KING URBAN LIFE CENTER, INC. Number and street (or P.O. box if mail is not delivered to street address) 945 GENESEE STREET City, town, or post office, state, and ZIP+4 BUFFALO, NY 14211

D Employer identification number [REDACTED] E State registration number 60068 F Check [] if exemption application is pending

G Type of organization [X] Exempt under 501(c) (3) (insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) [] Accounting method: [] Cash [] Accrual [X] Other (specify) MODIFIED CASH BASIS

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and multiple columns. Rows include: 1 Contributions, gifts, and similar amounts received; 2 Program service revenue; 3 Membership dues; 4 Interest on savings; 5 Dividends; 6 Gross rents; 7 Other investment income; 8 Gross amount from sale of assets; 9 Special events; 10 Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13-17 Expenses; 18-21 Net Assets.

REDACTED

LHA For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1997)

File a separate application for each return.

Please type or print. File the original and one copy by the due date for filing your return.

Name: KING URBAN LIFE CENTER, INC. Number, street (or P.O. box no. if mail is not delivered to street address): 3400 MARINE MIDLAND CENTER City, town, or post office, state, and ZIP code. For a foreign address, see instructions. BUFFALO, NY 14203

Employer identification number

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 11/16, 19 98, to file (check only one): Form 706-GS (D), Form 706-GS (T), Form 990 or 990-EZ, Form 990-BL, Form 990-PF, Form 990-T (401(a) or 408(a) trust), Form 990-T (trust other than above), Form 1041 (estate), Form 1041-A, Form 1042, Form 1120-ND (4951 taxes), Form 3520-A, Form 4720, Form 5227, Form 6069, Form 8612, Form 8613, Form 8725, Form 8804, Form 8831.

2a For calendar year 19 97, or other tax year beginning and ending b If this tax year is for less than 12 months, check reason: Initial return, Final return, Change in accounting period c Has an extension of time been previously granted for this tax year? X Yes d State in detail why you need the extension INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature: [Signature] Title: LUMSDEN & MCCORMICK, LLP Date: 8/12/98

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return. We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return. We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period. We cannot consider your application because it was filed after the due date of the return for which an extension was requested. Other:

RECEIVED AUG 18 1998

By: Director

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Name: LUMSDEN & MCCORMICK, LLP Number, street (or P.O. box no. if mail is not delivered to street address): 403 MAIN STREET City, town, or post office, state, and ZIP code. For a foreign address, see instructions. BUFFALO, NY 14203

REDACTED

NOV 16 1998

Department of the Treasury Internal Revenue Service

File a separate application for each return.

Name: **KING URBAN LIFE CENTER, INC.**

Number, street (or P.O. box no. if mail is not delivered to street address): **3400 MARINE MIDLAND CENTER**

City, town, or post office, state, and ZIP code. For a foreign address, see instructions. **BUFFALO, NY 14203**

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 08/07/98, 19 98, to file (check only one):

| | | | |
|--|--|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS (D) | <input type="checkbox"/> Form 990-T (401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS (T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 97, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time been previously granted for this tax year? Yes No

4 State in detail why you need the extension
INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ _____ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature: [Signature] Title: LUMSDEN & MCCORMICK, LLP Date: 5/4/98

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return.

We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: _____

EXTENSION APPROVED
AUG 15 1998

Director

By:

DEBORAH S. DECKER, Date
OGDEN SERVICE CENTER

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Name: **LUMSDEN & MCCORMICK, LLP**

Number, street (or P.O. box no. if mail is not delivered to street address): **403 MAIN STREET, STE. 430**

City, town, or post office, state, and ZIP code. For a foreign address, see instructions. **BUFFALO, NY 14203**

REDACTED

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2758 (Rev. 5-95)

41 0-97

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|---|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | 32 |
| | cash \$ _____ noncash \$ _____ | 22 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 23 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 24 | | | |
| 25 | Compensation of officers, directors, etc. | 25 | 34,173. | 24,273. | 9,900. |
| 26 | Other salaries and wages | 26 | 32,426. | 32,426. | |
| 27 | Pension plan contributions | 27 | | | |
| 28 | Other employee benefits | 28 | | | |
| 29 | Payroll taxes | 29 | 5,956. | 5,122. | 834. |
| 30 | Professional fundraising fees | 30 | | | |
| 31 | Accounting fees | 31 | | | |
| 32 | Legal fees | 32 | | | |
| 33 | Supplies | 33 | | | |
| 34 | Telephone | 34 | | | |
| 35 | Postage and shipping | 35 | | | |
| 36 | Occupancy | 36 | 14,515. | 14,515. | |
| 37 | Equipment rental and maintenance | 37 | 2,424. | 2,424. | |
| 38 | Printing and publications | 38 | 628. | 628. | |
| 39 | Travel | 39 | | | |
| 40 | Conferences, conventions, and meetings | 40 | 647. | 647. | |
| 41 | Interest | 41 | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 42 | 108,256. | 108,256. | |
| 43 | Other expenses (itemize): | | | | |
| a | _____ | 43a | | | |
| b | _____ | 43b | | | |
| c | _____ | 43c | | | |
| d | _____ | 43d | | | |
| e | SEE STATEMENT 2 | 43e | 67,652. | 43,243. | 20,970. |
| 44 | Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15. | 44 | 266,677. | 231,534. | 31,704. |

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? REHABILITATE HISTORIC INTEREST BUILDINGS | Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others) |
|--|--|
| a RESTORATION OF FORMER ST. MARY OF SORROWS CHURCH INTO A COMMUNITY CENTER AND EARLY CHILDHOOD EDUCATION PROGRAM IN CONJUNCTION WITH BUFFALO PUBLIC SCHOOLS. (Grants and allocations \$ _____) | 231,534 |
| b _____ (Grants and allocations \$ _____) | |
| c _____ (Grants and allocations \$ _____) | |
| d _____ (Grants and allocations \$ _____) | |
| e Other program services (attach schedule) (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | 231,534 |

Part IV Balance Sheets

330

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

| | | (A) Beginning of year | (B) End of year |
|--|--|--------------------------|--------------------|
| Assets | 45 Cash - non-interest-bearing | 6,717. | 45 5,568. |
| | 46 Savings and temporary cash investments | | 46 |
| | 47 a Accounts receivable | 47a | |
| | b Less: allowance for doubtful accounts | 47b | 47c |
| | 48 a Pledges receivable | 48a | |
| | b Less: allowance for doubtful accounts | 48b | 48c |
| | 49 Grants receivable | | 49 |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | 50 |
| | 51 a Other notes and loans receivable | 51a | |
| | b Less: allowance for doubtful accounts | 51b | 51c |
| | 52 Inventories for sale or use | | 52 |
| | 53 Prepaid expenses and deferred charges | | 53 |
| | 54 Investments - securities (attach schedule) | | 54 |
| | 55 a Investments - land, buildings, and equipment: basis | 55a | |
| | b Less: accumulated depreciation (attach schedule) | 55b | 55c |
| | 56 Investments - other | | 56 |
| | 57 a Land, buildings, and equipment: basis | 57a | 2,595,334. |
| | b Less: accumulated depreciation STMT 3 | 57b | 183,333. |
| | 58 Other assets (describe ▶) | | 58 |
| 59 Total assets (add lines 45 through 58) (must equal line 74) | 2,118,099. | 59 2,417,569. | |
| Liabilities | 60 Accounts payable and accrued expenses | | 60 |
| | 61 Grants payable | | 61 |
| | 62 Deferred revenue | | 62 |
| | 63 Loans from officers, directors, trustees, and key employees | | 63 |
| | 64 a Tax-exempt bond liabilities | | 64a |
| | b Mortgages and other notes payable STMT 4 | | 64b 50,000. |
| | 65 Other liabilities (describe ▶ GRANT ADVANCES) | 31,159. | 65 31,159. |
| 66 Total liabilities (add lines 60 through 65) | 31,159. | 66 81,159. | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74 | | |
| | 67 Unrestricted | | 67 |
| | 68 Temporarily restricted | | 68 |
| | 69 Permanently restricted | | 69 |
| | Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74 | | |
| | 70 Capital stock, trust principal, or current funds | 0. | 70 0. |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | 0. | 71 0. |
| | 72 Retained earnings, endowment, accumulated income, or other funds | 2,086,940. | 72 2,336,410. |
| | 73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) | 2,086,940. | 73 2,336,410. |
| | 74 Total liabilities and net assets / fund balances (add lines 66 and 73) | 2,118,099. | 74 2,417,569. |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part III Statement About Activities

333 Yes

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?
 If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____
 Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.
- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:
 - a Sale, exchange, or leasing of property?
 - b Lending of money or other extension of credit?
 - c Furnishing of goods, services, or facilities?
 - d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
 - e Transfer of any part of its income or assets?
 If the answer to any question is "Yes," attach a detailed statement explaining the transactions.
- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.?
- 4 Attach a statement explaining how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.)

| | | |
|----|--|---|
| 1 | | X |
| 2a | | X |
| 2b | | X |
| 2c | | X |
| 2d | | X |
| 2e | | X |
| 3 | | X |

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
- 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|--|----------------------------|
| | |
| | |
| | |

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

| Calendar year (or fiscal year beginning in) | (a) 1996 | (b) 1995 | (c) 1994 | (d) 1993 | (e) Total |
|---|----------|----------|-----------------|----------|------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 288,381. | 659,863. | 381,813. | 187,178. | 1,517,235. |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose | | | | | |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 1,286. | 522. | | | 1,808. |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | 1,445. | | SEE STATEMENT 5 | | 1,445. |
| 23 Total of lines 15 through 22 | 291,112. | 660,385. | 381,813. | 187,178. | 1,520,488. |
| 24 Line 23 minus line 17 | 291,112. | 660,385. | 381,813. | 187,178. | 1,520,488. |
| 25 Enter 1% of line 23 | 2,911. | 6,604. | 3,818. | 1,872. | |
| 26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24 | | | | | 30,410 |
| b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1993 through 1996 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts | | | SEE STATEMENT 6 | | 575,148 |
| c Total support for section 509(a)(1) test: Enter line 24, column (e) | | | | | 1,520,488 |
| d Add: Amounts from column (e) for lines: | 18 | 19 | 20 | 21 | |
| | 1,808. | 575,148. | | | |
| | 22 | 26b | | | |
| | 1,445. | 575,148. | | | |
| e Public support (line 26c minus line 26d total) | | | | | 942,087 |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | 61.9595% |
| 27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from each "disqualified person." Enter the sum of such amounts for each year. | (1996) | (1995) | (1994) | (1993) | N/A |
| b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year. | (1996) | (1995) | (1994) | (1993) | N/A |
| c Add: Amounts from column (e) for lines: | 15 | 16 | 17 | 20 | 21 |
| | | | | | |
| d Add: Line 27a total | | | | | |
| e Public support (line 27c, total minus line 27d total) | | | | | N/A |
| f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) | | | 27f | | \$ N/A |
| g Public support percentage (line 27e (numerator) divided by line 27f, (denominator)) | | | | | N/A |
| h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator)) | | | | | N/A |
| 28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1993 through 1996, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.) | NONE | | | | |

Yes No

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

| | | |
|----|--|--|
| 29 | | |
| 30 | | |
| 31 | | |

32 Does the organization maintain the following:

a Records indicating the racial composition of the student body, faculty, and administrative staff?

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

| | | |
|-----|--|--|
| 32a | | |
| 32b | | |
| 32c | | |
| 32d | | |

33 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges?

b Admissions policies?

c Employment of faculty or administrative staff?

d Scholarships or other financial assistance?

e Educational policies?

f Use of facilities?

g Athletic programs?

h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

| | | |
|-----|--|--|
| 33a | | |
| 33b | | |
| 33c | | |
| 33d | | |
| 33e | | |
| 33f | | |
| 33g | | |
| 33h | | |

34 a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement.

| | | |
|-----|--|--|
| 34a | | |
| 34b | | |

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

| | | |
|----|--|--|
| 35 | | |
|----|--|--|

Part VI-A Lobbying Expenditures by Electing Public Charities
(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

338

Check here a If the organization belongs to an affiliated group.
Check here b If you checked "a" above and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred) | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|--|--------------------------------|--|
| | N/A | |
| 36 Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 Other exempt purpose expenditures | 39 | |
| 40 Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 Lobbying nontaxable amount. Enter the amount from the following table - | | |
| If the amount on line 40 is - The lobbying nontaxable amount is - | | |
| Not over \$500,000 20% of the amount on line 40 | | |
| Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 | | |
| Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 | 41 | |
| Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 | | |
| Over \$17,000,000 \$1,000,000 | | |
| 42 Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

| Calendar year (or fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | N/A (e) Total |
|---|--|-------------|-------------|-------------|---------------------|
| | (a) 1997 | (b) 1996 | (c) 1995 | (d) 1994 | |
| 45 Lobbying nontaxable amount | | | | | 0. |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | 0. |
| 47 Total lobbying expenditures | | | | | 0. |
| 48 Grassroots nontaxable amount | | | | | 0. |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | 0. |
| 50 Grassroots lobbying expenditures | | | | | 0. |

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

| Yes | No | Amount |
|-----|----|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 0. |

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

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| Asset Number | Description of property | | | | | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
|--|-------------------------|-----------------|--------------|----------|--|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/IRC sec. | Life or rate | Line No. | | | | | |
| FURNITURE & FIXTURES | | | | | | | | | |
| 30 ORGAN & BELLS | | | | | | | | | |
| | 070196 | SL | 5.00 | 19 | | 15,000. | | 1,500. | 3,000. |
| 92 PORTABLE COMPUTERS | | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | | 10,179. | | 3,054. | 2,036. |
| 10 PROJECTOR OVERHEAD & CARRY CASE | | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | | 5,000. | | 1,500. | 1,000. |
| 11 COMPUTER, PRINTERS, ETC | | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | | 42,722. | | 12,816. | 8,544. |
| 12 COMPUTERS, PRINTERS, ETC | | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | | 42,722. | | 12,816. | 8,544. |
| 13 PRINTER | | | | | | | | | |
| | 040195 | SL | 5.00 | 19 | | 287. | | 86. | 57. |
| 16 CLINIC EQUIPMENT | | | | | | | | | |
| | 110196 | SL | 5.00 | 19 | | 19,674. | | 1,967. | 3,935. |
| 17 OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | | | | | | | | | |
| | 123196 | SL | 5.00 | 19 | | 3,086. | | 309. | 617. |
| 26 CITY NET HOOK UP | | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | | 47,198. | | | 4,720. |
| 27 VARIOUS CRT EQUIP | | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | | 4,786. | | | 479. |
| ** 990 PAGE 2 TOTAL FURNITURE & FIXTURES | | | | | | 190,654. | | 34,048. | 32,932. |
| MACHINERY & EQUIPMENT | | | | | | | | | |
| 2 COMPUTER & PRINTER | | | | | | | | | |
| | 070193 | SL | 5.00 | 19 | | 14,104. | | 9,872. | 2,821. |
| 4 TV & VCR | | | | | | | | | |
| | 010193 | SL | 5.00 | 19 | | 399. | | 320. | 79. |
| ** 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT | | | | | | 14,503. | | 10,192. | 2,900. |
| LAND | | | | | | | | | |
| 7 LAND | | | | | | | | | |
| | 071594 | L | | | | 3,550. | | | 0. |
| 28 LAND | | | | | | | | | |
| | 070197 | L | | | | 13,624. | | | 0. |
| ** 990 PAGE 2 TOTAL LAND | | | | | | 17,174. | | 0. | 0. |
| BUILDINGS | | | | | | | | | |
| 1 LEASEHOLD IMPROVEMENTS - CHURCH | | | | | | | | | |
| | 063096 | SL | 30.00 | 19 | | 1,850,185. | | 30,837. | 61,673. |
| 18 CHURCH IMPROVEMENTS | | | | | | | | | |
| | 070197 | SL | 30.00 | 19 | | 215,312. | | | 3,589. |
| 19 ARCHITECT FEES | | | | | | | | | |
| | 070197 | SL | 30.00 | 19 | | 63,088. | | | 1,051. |
| ** 990 PAGE 2 TOTAL BUILDINGS | | | | | | 2,128,585. | | 30,837. | 66,313. |
| ** 990 PAGE 2 TOTAL - | | | | | | 2,350,916. | | 75,077. | 102,145. |
| BUILDINGS | | | | | | | | | |

- Current year section 179 (D) - Asset disposed

| Asset Number | Description of property | | | | | | | |
|--------------|-------------------------------------|-----------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| 20 | HOUSE/CLINIC -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 179,551. | | | 4,489. |
| 21 | ARCHITECT FEES -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 3,409. | | | 85. |
| 22 | GENERAL CONSTRUCTION & IMPROVEMENTS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 57,000. | | | 1,425. |
| 23 | FIRE ALAMRS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,128. | | | 28. |
| 24 | SIDING & GLASS WORK | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,389. | | | 35. |
| 25 | COMMERCIAL CARPET | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,941. | | | 49. |
| ** | 990 PAGE 2 TOTAL BUILDINGS | | | | | | | |
| | | | | | 244,418. | | 0. | 6,111. |
| ** | 990 PAGE 2 TOTAL - | | | | | | | |
| | | | | | 244,418. | | 0. | 6,111. |
| ** | GRAND TOTAL 990 PAGE 2 DEPRECIATION | | | | | | | |
| | | | | | 2,595,334. | | 75,077. | 108,256. |

FORM 990 CASH CONTRIBUTIONS OF \$5000 OR MORE STATEMENT 1
 INCLUDED ON PART I, LINE 1D

*** NOT OPEN TO PUBLIC INSPECTION ***

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| CONTRIBUTOR'S NAME | CONTRIBUTOR'S ADDRESS | AMOUNT |
|-------------------------------|-----------------------|----------|
| UNITED WAY | BUFFALO, NY | 5,000. |
| ARKS FAMILY FOUNDATION | BUFFALO, NY | 15,000. |
| ENDT FOUNDATION | BUFFALO, NY | 335,000. |
| CITY OF BUFFALO | BUFFALO, NY | 89,058. |
| BUFFALO STATE | BUFFALO, NY | 36,398. |
| JOSEPHINE GOODYEAR FOUNDATION | | 20,000. |

FORM 990 OTHER EXPENSES STATEMENT 2

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|------------------------|--------------|----------------------------|----------------------------------|--------------------|
| PROFESSIONAL FEES | 19,437. | 3,500. | 15,937. | |
| OUTSIDE SERVICES | 12,615. | 12,615. | | |
| INSURANCE | 20,882. | 20,882. | | |
| OFFICE EXPENSE | 2,379. | | 2,379. | |
| CONTRIBUTIONS | 0. | | | |
| EDUCATIONAL | | | | |
| MATERIALS | 6,246. | 6,246. | | |
| MISCELLANEOUS | 6,093. | | 2,654. | 3,439. |
| TOTAL TO FM 990, LN 43 | 67,652. | 43,243. | 20,970. | 3,439. |

REDACTED

FORM 990 DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 3

| DESCRIPTION | COST OR OTHER BASIS | ACCUMULATED DEPRECIATION | BOOK VALUE |
|--|------------------------|-----------------------------|------------|
| RESIDUAL IMPROVEMENTS - | | | |
| PURCHASE | 1,850,185. | 92,510. | 1,757,675. |
| COMPUTER & PRINTER | 14,104. | 12,693. | 1,411. |
| ORGAN & BELLS | 15,000. | 4,500. | 10,500. |
| TV & VCR | 399. | 399. | 0. |
| LAND | 3,550. | 0. | 3,550. |
| PORTABLE COMPUTERS | 10,179. | 5,090. | 5,089. |
| PROJECTOR OVERHEAD & CARRY CASE | 5,000. | 2,500. | 2,500. |
| COMPUTER, PRINTERS, ETC | 42,722. | 21,360. | 21,362. |
| COMPUTERS, PRINTERS, ETC | 42,722. | 21,360. | 21,362. |
| PRINTER | 287. | 143. | 144. |
| CLINIC EQUIPMENT | 19,674. | 5,902. | 13,772. |
| OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | 3,086. | 926. | 2,160. |
| PURCHASE IMPROVEMENTS | 215,312. | 3,589. | 211,723. |
| ARCHITECT FEES | 63,088. | 1,051. | 62,037. |
| HOUSE/CLINIC -945 GENESEE | 179,551. | 4,489. | 175,062. |
| ARCHITECT FEES -945 GENESEE | 3,409. | 85. | 3,324. |
| GENERAL CONSTRUCTION & IMPROVEMENTS | 57,000. | 1,425. | 55,575. |
| WIRE ALARMS | 1,128. | 28. | 1,100. |
| SIDING & GLASS WORK | 1,389. | 35. | 1,354. |
| COMMERCIAL CARPET | 1,941. | 49. | 1,892. |
| UTILITY NET HOOK UP | 47,198. | 4,720. | 42,478. |
| VARIOUS CRT EQUIP | 4,786. | 479. | 4,307. |
| LAND | 13,624. | 0. | 13,624. |
| TOTAL TO FORM 990, PART IV, LN 57 | 2,595,334. | 183,333. | 2,412,001. |

343

REDACTED



FORM 990

OTHER NOTES AND LOANS PAYABLE

STATEMENT 4

344

| | |
|----------------------------------|---------------------------|
| <u>LENDER'S NAME</u> | <u>TERMS OF REPAYMENT</u> |
| THE MARGARET L. WENDT FOUNDATION | DEMAND |

| | | | |
|---------------------|----------------------|-----------------------------|----------------------|
| <u>DATE OF NOTE</u> | <u>MATURITY DATE</u> | <u>ORIGINAL LOAN AMOUNT</u> | <u>INTEREST RATE</u> |
| 9/01/97 | / /98 | 500,000. | .00% |

| | |
|--------------------------------------|--|
| <u>SECURITY PROVIDED BY BORROWER</u> | <u>PURPOSE OF LOAN</u> |
| | FUNDING FOR CONSTRUCTION OF EARLY CHILDHOOD SCHOOL |

RELATIONSHIP OF LENDER

ONE

| | | |
|-------------------------------------|-----------------------------|--------------------|
| <u>DESCRIPTION OF CONSIDERATION</u> | <u>FMV OF CONSIDERATION</u> | <u>BALANCE DUE</u> |
| | 500,000. | 50,000. |

| | |
|--|----------------|
| TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B | <u>50,000.</u> |
|--|----------------|

SCHEDULE A OTHER INCOME STATEMENT 5

| | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| <u>DESCRIPTION</u> | <u>1996 AMOUNT</u> | <u>1995 AMOUNT</u> | <u>1994 AMOUNT</u> | <u>1993 AMOUNT</u> |
| MISCELLANEOUS | 1,445. | | | |
| TOTAL TO SCHEDULE A, LINE 22 | <u>1,445.</u> | | | |

REDACTED

SCHEDULE A IDENTIFICATION OF EXCESS CONTRIBUTIONS STATEMENT 6
INCLUDED ON PART IV, LINE 26B

*** NOT OPEN TO PUBLIC INSPECTION ***

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| CONTRIBUTOR'S NAME | TOTAL CONTRIBUTION | EXCESS CONTRIBUTION |
|--|--------------------|---------------------|
| ENDT FOUNDATION | 375,001. | 344,591. |
| STATE OF JEAN MOSCICKI | 82,523. | 52,113. |
| YNEX FOUNDATION | 100,000. | 69,590. |
| ATTEL FOUNDATION | 50,000. | 19,590. |
| INDEPENDENT HEALTH FOUNDATION | 119,674. | 89,264. |
| TOTAL EXCESS CONTRIBUTIONS TO SCHEDULE A, LINE 26B | | 575,148. |

REDACTED

**KING URBAN LIFE CENTER
BOARD OF DIRECTORS**

BOARD PRESIDENT

Mr. Finley R. Greene

Buffalo, New York

(w)

(h)

BOARD TREASURER

Mr. Robert J. Kresse, Esq.

Hiscock & Barclay

Buffalo, New York

Fax

Ms. Lauri K. Brosnahan

Snyder, New York

**NYS Division for Women
President WNY Advisory Council**

Mr. Elmer Coble

Buffalo, New York

Ms. Patricia M. Coats

Buffalo, New York

Ms. Holly Donaldson

Buffalo, New York

Fax

Mr. Stephen C. Halpern, Esq.

University of Buffalo

Buffalo, New York

Ms. Sally Marks

Welcome

East Aurora, New York

**Dr. Charles E. Massey
Houghton College**

West Seneca, New York

(w)

(h)

**Ms. Marion Slaughter
Educational Opportunity Center @ UB**

Buffalo, New York

(w)

(h)

Wee Read Director

Ms. Betty Stone

Buffalo, New York

REDACTED

EX OFFICIO:

**Mr. Mark Lazzara, Ex. Dir.
West Seneca Youth Bureau**

West Seneca, New York

**Dr. Claity Massey
Program Director**

Buffalo, New York

(w)

(f)

**Mr. Jacek A. Wysocki
Phillips, Lytle, Hitchcock, Blaine & Huber**

Buffalo, New York

(w)

Fac

REDACTED

Department of the Treasury Internal Revenue Service

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 1998 calendar year, OR tax year period beginning 1998, and ending 19

B Check it: Change of address, Initial return, Final return, Amended return. C Name of organization: KING URBAN LIFE CENTER, INC. D Employer identification number. E Telephone number: (716) 847-7076. F Check if exemption application is pending.

G Type of organization: [X] Exempt under 501(c) (3) (insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN). J Accounting method: [] Cash [] Accrual [X] Other (specify) MODIFIED CASH BASIS.

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents; 6 b Less: rental expenses; 6 c Net rental income; 7 Other investment income; 8 a Gross amount from sale of assets other than inventory; 8 b Less: cost or other basis and sales expenses; 8 c Gain or (loss); 8 d Net gain or (loss); 9 Special events and activities; 9 a Gross revenue; 9 b Less: direct expenses; 9 c Net income; 10 a Gross sales of inventory; 10 b Less: cost of goods sold; 10 c Gross profit; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets; 21 Net assets or fund balances at end of year.

REDACTED

LHA For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1998)

Lumsden & McCormick, LLP
*Certified Public Accountants*403 Main St., Suite 430
Buffalo, NY 14203
(716) 856-3300

FAX (716) 856-2524

<http://www.lumsdencpa.com>email: mailbox@lumsdencpa.com

September 30, 1999

King Urban Life Center, Inc.
945 Genesee Street
Buffalo, NY 14211
Attention: Dr. Claita Massey

Dear Claita:

Enclosed are the original and one copy of the 1998 Exempt Organization returns, as follows...

1998 FORM 990

1998 NEW YORK ANNUAL FINANCIAL REPORT

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

We recommend that you use certified mail with post marked receipt for proof of timely filing.

Please review the return for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Philip C. Kadet, CPA
Lumsden & McCormick, LLP

1998 TAX RETURN FILING INSTRUCTIONS

350

FORM 990

FOR THE YEAR ENDING
December 31, 1998

| | |
|--|--|
| <p>Prepared for</p> | <p>King Urban Life Center, Inc. 945 Genesee Street Buffalo, NY 14211</p> |
| <p>Prepared by</p> | <p>Lumsden & McCormick, LLP 403 Main Street, Suite 430 Buffalo, NY 14203</p> |
| <p>Amount due or refund</p> | <p>Not applicable</p> |
| <p>Make check payable to</p> | <p>Not applicable</p> |
| <p>Mail tax return and check (if applicable) to</p> | <p>Internal Revenue Service Center Ogden, UT 84201-0027</p> |
| <p>Return must be mailed on or before</p> | <p>November 15, 1999</p> |
| <p>Special Instructions</p> | <p>The return should be signed and dated.</p> |

Please type or print. File the original and one copy by the due date for filing your return.

Name
KING URBAN LIFE CENTER, INC.
Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)
945 GENESEE STREET
City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14211

Employer identification number
351

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8735 to request an extension of time to file Form 1065, 1066, or 1041.

- 1 I request an extension of time until **NOVEMBER 15**, **1999**, to file (check only one):
- | | | | |
|--|---|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box

- 2a For calendar year 19 **98**, or other tax year beginning _____ and ending _____
- b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period
- 3 Has an extension of time to file been previously granted for this tax year? Yes No
- 4 State in detail why you need the extension

ADDITIONAL TIME IS REQUIRED TO OBTAIN THIRD PARTY INFORMATION NECESSARY TO COMPLETE THE TAX RETURN.

- 5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____
- b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____
- c **Balance due.** Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature *[Handwritten Signature]* Title **LUMSDEN & MCCORMICK, LLP** Date **8/14/99**

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

- We HAVE approved your application. Please attach this form to your return.
- We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- Other: _____

Director _____ By _____ Date _____

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name
LUMSDEN & MCCORMICK, LLP/JMD

Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address)
403 MAIN STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2758 (Rev. 6-92)

REDACTED

Please type or print. File the original and one copy by the due date for filing your return.

Name: **KING URBAN LIFE CENTER, INC.**

Employer identification number:

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address):
945 GENESEE STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14211

352

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until AUGUST 16, 1999, to file (check only one):

| | | | |
|--|---|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 98, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO OBTAIN THIRD PARTY INFORMATION NECESSARY TO COMPLETE THE TAX RETURN.

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature: Title: LUMSDEN & MCCORMICK, LLP Date: 5/16/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return.

We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: _____

RECEIVED
MAY 16 1999
CGEN UT

By: _____ Date: _____

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name: LUMSDEN & MCCORMICK, LLP/JMD

Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address):
403 MAIN STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

REDACTED

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|--|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | 353 |
| | cash \$ _____ noncash \$ _____ | | | | |
| 23 | Specific assistance to individuals (attach schedule) | | | | |
| 24 | Benefits paid to or for members (attach schedule) | | | | |
| 25 | Compensation of officers, directors, etc. | 30,996. | 18,096. | 12,900. | 0. |
| 26 | Other salaries and wages | 54,964. | 54,964. | | |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | | | | |
| 29 | Payroll taxes | 6,558. | 5,574. | 984. | |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | | | | |
| 33 | Supplies | | | | |
| 34 | Telephone | | | | |
| 35 | Postage and shipping | | | | |
| 36 | Occupancy | 21,126. | 21,126. | | |
| 37 | Equipment rental and maintenance | 9,995. | 9,995. | | |
| 38 | Printing and publications | 2,729. | 2,729. | | |
| 39 | Travel | | | | |
| 40 | Conferences, conventions, and meetings | 504. | 504. | | |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 150,330. | 150,330. | | |
| 43 | Other expenses (itemize): | | | | |
| a | _____ | | | | |
| b | _____ | | | | |
| c | _____ | | | | |
| d | _____ | | | | |
| e | SEE STATEMENT 3 | 100,342. | 79,238. | 20,604. | 500. |
| 44 | Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 377,544. | 342,556. | 34,488. | 500. |

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? | Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.) |
|--|---|
| REHABILITATE HISTORIC INTEREST BUILDINGS | |
| a RESTORATION OF FORMER ST. MARY OF SORROWS CHURCH INTO A COMMUNITY CENTER AND EARLY CHILDHOOD EDUCATION PROGRAM IN CONJUNCTION WITH BUFFALO PUBLIC SCHOOLS. (Grants and allocations \$ _____) | 342,556. |
| b _____ (Grants and allocations \$ _____) | |
| c _____ (Grants and allocations \$ _____) | |
| d _____ (Grants and allocations \$ _____) | |
| e Other program services (attach schedule) (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | 342,556. |

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

| | | (A) Beginning of year | (B) End of year |
|--|--|--------------------------|--------------------|
| Assets | 45 Cash - non-interest-bearing | 5,568. | 45 16,272. |
| | 46 Savings and temporary cash investments | | 46 |
| | 47 a Accounts receivable | 47a | |
| | b Less: allowance for doubtful accounts | 47b | 47c |
| | 48 a Pledges receivable | 48a | |
| | b Less: allowance for doubtful accounts | 48b | 48c |
| | 49 Grants receivable | | 49 |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | 50 |
| | 51 a Other notes and loans receivable | 51a | |
| | b Less: allowance for doubtful accounts | 51b | 51c |
| | 52 Inventories for sale or use | | 52 |
| | 53 Prepaid expenses and deferred charges | | 53 |
| | 54 Investments - securities (attach schedule) | | 54 |
| | 55 a Investments - land, buildings, and equipment: basis | 55a | |
| | b Less: accumulated depreciation (attach schedule) | 55b | 55c |
| | 56 Investments - other | | 56 |
| | 57 a Land, buildings, and equipment: basis | 57a 3,927,024. | |
| | b Less: accumulated depreciation STMT 4 | 57b 333,663. | 57c 2,412,001. |
| 58 Other assets (describe ▶ _____) | | 58 | |
| 59 Total assets (add lines 45 through 58) (must equal line 74) | 2,417,569. | 59 3,609,633. | |
| Liabilities | 60 Accounts payable and accrued expenses | | 60 |
| | 61 Grants payable | | 61 |
| | 62 Deferred revenue | | 62 |
| | 63 Loans from officers, directors, trustees, and key employees | | 63 |
| | 64 a Tax-exempt bond liabilities | | 64a |
| | b Mortgages and other notes payable STMT 5 | 50,000. | 64b 136,069. |
| | 65 Other liabilities (describe ▶ GRANT ADVANCES) | 31,159. | 65 31,159. |
| 66 Total liabilities (add lines 60 through 65) | 81,159. | 66 167,228. | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74 | | |
| | 67 Unrestricted | | 67 |
| | 68 Temporarily restricted | | 68 |
| | 69 Permanently restricted | | 69 |
| | Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74 | | |
| | 70 Capital stock, trust principal, or current funds | 0. | 70 0. |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | 0. | 71 0. |
| | 72 Retained earnings, endowment, accumulated income, or other funds | 2,336,410. | 72 3,442,405. |
| 73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) | 2,336,410. | 73 3,442,405. | |
| 74 Total liabilities and net assets / fund balances (add lines 66 and 73) | 2,417,569. | 74 3,609,633. | |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

359 Yes No

Part III Statement About Activities

1 During the year, has the organization attempted to influence national, state, or local legislation...
If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities.
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A.
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts...
a Sale, exchange, or leasing of property?
b Lending of money or other extension of credit?
c Furnishing of goods, services, or facilities?
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?
e Transfer of any part of its income or assets?
3 Does the organization make grants for scholarships, fellowships, student loans, etc.?
4 a Do you have a section 403(b) annuity plan for your employees?
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments.

Part IV Reason for Non-Private Foundation Status (See instructions.)

The organization is not a private foundation because it is (Please check only ONE applicable box):
5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state
10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a X An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

Table with 2 columns: (a) Name(s) of supported organization(s), (b) Line number from above

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

REDACTED

| Calendar year (or fiscal year beginning in) ▶ | (a) 1997 | (b) 1996 | (c) 1995 | (d) 1994 | (e) Total |
|---|-----------------|----------|-----------------|----------|-----------------------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 514,286. | 288,381. | 659,863. | 381,813. | 1,844,343 |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose | | | | | 360 |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 256. | 1,286. | 522. | | 2,064 |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | 1,605. | 1,445. | SEE STATEMENT 6 | | 3,050. |
| 23 Total of lines 15 through 22 | 516,147. | 291,112. | 660,385. | 381,813. | 1,849,457. |
| 24 Line 23 minus line 17 | 516,147. | 291,112. | 660,385. | 381,813. | 1,849,457. |
| 25 Enter 1% of line 23 | 5,161. | 2,911. | 6,604. | 3,818. | |
| 26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24 | | | | | 26a 36,989. |
| b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts | SEE STATEMENT 7 | | | | 26b 802,300. |
| c Total support for section 509(a)(1) test: Enter line 24, column (e) | | | | | 26c 1,849,457. |
| d Add: Amounts from column (e) for lines: 18 2,064. 19 22 3,050. 26b 802,300. | | | | | 26d 807,414. |
| e Public support (line 26c minus line 26d total) | | | | | 26e 1,042,043. |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | 26f 56.3432% |
| 27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A | | | | | (1997) (1996) (1995) (1994) |
| b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A | | | | | (1997) (1996) (1995) (1994) |
| c Add: Amounts from column (e) for lines: 15 16 17 20 21 | | | | | 27c N/A |
| d Add: Line 27a total and line 27b total | | | | | 27d N/A |
| e Public support (line 27c, total minus line 27d total) | | | | | 27e N/A |
| i Total support for section 509(a)(2) test: Enter amount on line 23, column (e) | | | | | 27i N/A |
| g Public support percentage (line 27e (numerator) divided by line 27i (denominator)) | | | | | 27g N/A |
| h Investment income percentage (line 18 column (e) (numerator) divided by line 27i (denominator)) | | | | | 27h N/A |
| 28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.) | NONE | | | | |

| | | Yes | No |
|---|---|-----|----|
| 29 | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | | |
| 30 | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | | |
| 31 | Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? | | |
| If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) | | | |
| _____ | | | |
| _____ | | | |
| _____ | | | |
| 32 | Does the organization maintain the following: | | |
| a | Records indicating the racial composition of the student body, faculty, and administrative staff? | | |
| b | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | | |
| c | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | | |
| If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| _____ | | | |
| _____ | | | |
| 33 | Does the organization discriminate by race in any way with respect to: | | |
| a | Students' rights or privileges? | | |
| b | Admissions policies? | | |
| c | Employment of faculty or administrative staff? | | |
| d | Scholarships or other financial assistance? | | |
| e | Educational policies? | | |
| f | Use of facilities? | | |
| g | Athletic programs? | | |
| h | Other extracurricular activities? | | |
| If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| _____ | | | |
| _____ | | | |
| 34 a | Does the organization receive any financial aid or assistance from a governmental agency? | | |
| b | Has the organization's right to such aid ever been revoked or suspended? | | |
| If you answered "Yes" to either 34a or b, please explain using an attached statement. | | | |
| 35 | Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation | | |

Part VI-A. Lobbying Expenditures by Electing Public Charities
 (To be completed ONLY by an eligible organization that filed Form 5768)

N/A
 362

Check here a If the organization belongs to an affiliated group.
 Check here b If you checked "a" above and "limited control" provisions apply.

| Limits on Lobbying Expenditures | | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|--|--|--------------------------------|--|
| (The term "expenditures" means amounts paid or incurred) | | N/A | |
| 36 | Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 | Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 | Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 | Other exempt purpose expenditures | 39 | |
| 40 | Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 | Lobbying nontaxable amount. Enter the amount from the following table - | | |
| | If the amount on line 40 is - The lobbying nontaxable amount is - | | |
| | Not over \$500,000 20% of the amount on line 40 | | |
| | Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 | | |
| | Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 | 41 | |
| | Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 | | |
| | Over \$17,000,000 \$1,000,000 | | |
| 42 | Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 | Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 | Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

| Calendar year (or fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | N/A |
|---|--|-------------|-------------|-------------|--------------|
| | (a) 1998 | (b) 1997 | (c) 1996 | (d) 1995 | (e) Total |
| 45 | Lobbying nontaxable amount | | | | 0. |
| 46 | Lobbying ceiling amount (150% of line 45(e)) | | | | 0. |
| 47 | Total lobbying expenditures | | | | 0. |
| 48 | Grassroots nontaxable amount | | | | 0. |
| 49 | Grassroots ceiling amount (150% of line 48(e)) | | | | 0. |
| 50 | Grassroots lobbying expenditures | | | | 0. |

Part VI-B. Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI-A)

N/A

| During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of: | Yes | No | Amount |
|---|--------------------|----|--------|
| | a Volunteers | | |
| b Paid staff or management (include compensation in expenses reported on lines c through h) | | | |
| c Media advertisements | | | |
| d Mailings to members, legislators, or the public | | | |
| e Publications or published or broadcast statements | | | |
| f Grants to other organizations for lobbying purposes | | | |
| g Direct contact with legislators, their staffs, government officials, or a legislative body | | | |
| h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means | | | |
| i Total lobbying expenditures (add lines c through h) | | | 0. |

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

| Asset Number | Description of property | | | | | | | |
|--|-------------------------|------------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/ IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| FURNITURE & FIXTURES | | | | | | | | |
| 30 ORGAN & BELLS | | | | | | | | |
| | 070196 | SL | 5.00 | 19 | 15,000. | | 4,500. | 3,000. |
| 92 PORTABLE COMPUTERS | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | 10,179. | | 5,090. | 2,036. |
| 10 PROJECTOR OVERHEAD & CARRY CASE | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | 5,000. | | 2,500. | 1,000. |
| 11 COMPUTER, PRINTERS, ETC | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | 42,722. | | 21,360. | 8,544. |
| 12 COMPUTERS, PRINTERS, ETC | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | 42,722. | | 21,360. | 8,544. |
| 13 PRINTER | | | | | | | | |
| | 040195 | SL | 5.00 | 19 | 287. | | 143. | 57. |
| 16 CLINIC EQUIPMENT | | | | | | | | |
| | 110196 | SL | 5.00 | 19 | 19,674. | | 5,902. | 3,935. |
| 17 OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | | | | | | | | |
| | 123196 | SL | 5.00 | 19 | 3,086. | | 926. | 617. |
| 26 CITY NET HOOK UP | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | 47,198. | | 4,720. | 9,440. |
| 27 VARIOUS CRT EQUIP | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | 4,786. | | 479. | 957. |
| 31 COMPUTER EQUIPMENT | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 38,758. | | | 3,876. |
| 32 INTERACTIVE CLASSROOM EQUIPMENT | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 17,651. | | | 1,765. |
| 33 CLASSROOM FURNITURE & FIXTURES | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 7,802. | | | 780. |
| 34 PIANO | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 838. | | | 84. |
| ** 990 PAGE 2 TOTAL FURNITURE & FIXTURES | | | | | | | | |
| | | | | | 255,703. | | 66,980. | 44,635. |
| MACHINERY & EQUIPMENT | | | | | | | | |
| 2 COMPUTER & PRINTER | | | | | | | | |
| | 070193 | SL | 5.00 | 19 | 14,104. | | 12,693. | 1,411. |
| 4 TV & VCR | | | | | | | | |
| | 010193 | SL | 5.00 | 19 | 399. | | 399. | 0. |
| ** 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT | | | | | | | | |
| | | | | | 14,503. | | 13,092. | 1,411. |
| LAND | | | | | | | | |
| 7 LAND | | | | | | | | |
| | 071594 | L | | | 3,550. | | | 0. |
| 28 LAND | | | | | | | | |
| | 070197 | L | | | 13,624. | | | 0. |
| ** 990 PAGE 2 TOTAL LAND | | | | | | | | |
| | | | | | 17,174. | | 0. | 0. |
| BUILDINGS | | | | | | | | |
| 1 LEASEHOLD IMPROVEMENTS - CHURCH | | | | | | | | |
| | 063096 | SL | 30.00 | 19 | 1,850,185. | | 92,510. | 61,673. |
| 18 CHURCH IMPROVEMENTS | | | | | | | | |
| | 070197 | SL | 30.00 | 19 | 215,312. | | 3,589. | 7,177. |

- Current year section 179 (D) - Asset disposed

| Asset Number | Description of property | | | | | | | |
|--------------|--|------------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/ IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| 19 | ARCHITECT FEES | | | | | | | |
| | 07/01/97 | SL | 30.00 | 19 | 63,088. | | 1,051. | 2,103. |
| 29 | ARCHITECT FEES | | | | | | | |
| | 07/01/98 | SL | 30.00 | 19 | 165,594. | | | 2,760. |
| 30 | VARIOUS CHURCH IMPROVEMENTS | | | | | | | |
| | 07/01/98 | SL | 30.00 | 19 | 1,101,047. | | | 18,351. |
| | ** 990 PAGE 2 TOTAL BUILDINGS | | | | 3,395,226. | | 97,150. | 92,064. |
| | ** 990 PAGE 2 TOTAL - | | | | 3,682,606. | | 177,222. | 138,110. |
| | BUILDINGS | | | | | | | |
| 20 | HOUSE/CLINIC -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 179,551. | | 4,489. | 8,978. |
| 21 | ARCHITECT FEES -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 3,409. | | 85. | 170. |
| 22 | GENERAL CONSTRUCTION & IMPROVEMENTS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 57,000. | | 1,425. | 2,850. |
| 23 | FIRE ALAMRS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,128. | | 28. | 56. |
| 24 | SIDING & GLASS WORK | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,389. | | 35. | 69. |
| 25 | COMMERCIAL CARPET | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,941. | | 49. | 97. |
| | ** 990 PAGE 2 TOTAL BUILDINGS | | | | 244,418. | | 6,111. | 12,220. |
| | ** 990 PAGE 2 TOTAL - | | | | 244,418. | | 6,111. | 12,220. |
| | ** GRAND TOTAL 990 PAGE 2 DEPRECIATION | | | | 3,927,024. | | 183,333. | 150,330. |

*** NOT OPEN TO PUBLIC INSPECTION ***

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| CONTRIBUTOR'S NAME | CONTRIBUTOR'S ADDRESS | AMOUNT |
|-------------------------------|-----------------------|----------|
| NY FOUNDATION FOR THE ARTS | BUFFALO, NY | 7,000. |
| CITY OF BUFFALO | BUFFALO, NY | 790,353. |
| JOSEPHINE GOODYEAR FOUNDATION | | 10,000. |
| AMERICORP | BUFFALO, NY | 12,000. |
| CAMERON BAIRD FOUNDATION | | 22,900. |
| WENDT FOUNDATION | BUFFALO, NY | 382,741. |
| HERMAN & SUZANNE FISHER FOUND | | 5,000. |
| BELL ATLANTIC FOUNDATION | | 15,000. |
| CHASE MANHATTAN FOUNDATION | | 5,000. |
| UNITED WAY | BUFFALO, NY | 10,000. |
| BUFFALO URBAN RENEWAL AGENCY | BUFFALO, NY | 84,099. |
| NEW YORK STATE | | 70,205. |

FORM 990

RENTAL INCOME

STATEMENT 2

| IND AND LOCATION OF PROPERTY | ACTIVITY NUMBER | GROSS RENTAL INCOME |
|------------------------------------|-----------------|---------------------|
| 45 & 938 GENESEE STREET | 1 | 39,725. |
| TOTAL TO FORM 990, PART I, LINE 6A | | 39,725. |

| DESCRIPTION | (A) | (B) | (C) | (D) |
|------------------------|----------|------------------|------------------------|-------------|
| | TOTAL | PROGRAM SERVICES | MANAGEMENT AND GENERAL | FUNDRAISING |
| PROFESSIONAL FEES | 9,864. | 0. | 9,864. | |
| OUTSIDE SERVICES | 37,357. | 37,357. | | |
| INSURANCE | 14,118. | 14,118. | | |
| OFFICE EXPENSE | 5,609. | | 5,609. | |
| EDUCATIONAL MATERIALS | 27,763. | 27,763. | | |
| MISCELLANEOUS | 5,631. | | 5,131. | 500 |
| TOTAL TO FM 990, LN 43 | 100,342. | 79,238. | 20,604. | 500 |

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| DESCRIPTION | COST OR OTHER BASIS | ACCUMULATED DEPRECIATION | BOOK VALUE |
|---|---------------------|--------------------------|------------|
| RESIDENCE IMPROVEMENTS - | | | |
| PURCHASE | 1,850,185. | 154,183. | 1,696,002 |
| COMPUTER & PRINTER | 14,104. | 14,104. | 0 |
| ORGAN & BELLS | 15,000. | 7,500. | 7,500 |
| TV & VCR | 399. | 399. | 0 |
| AND | 3,550. | 0. | 3,550 |
| PORTABLE COMPUTERS | 10,179. | 7,126. | 3,053 |
| PROJECTOR OVERHEAD & CARRY CASE | 5,000. | 3,500. | 1,500 |
| COMPUTER, PRINTERS, ETC | 42,722. | 29,904. | 12,818 |
| COMPUTERS, PRINTERS, ETC | 42,722. | 29,904. | 12,818 |
| PRINTER | 287. | 200. | 87 |
| CLINIC EQUIPMENT | 19,674. | 9,837. | 9,837 |
| OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | 3,086. | 1,543. | 1,543 |
| PURCHASE IMPROVEMENTS | 215,312. | 10,766. | 204,546 |
| ARCHITECT FEES | 63,088. | 3,154. | 59,934 |
| HOUSE/CLINIC -945 GENESEE | 179,551. | 13,467. | 166,084 |
| ARCHITECT FEES -945 GENESEE | 3,409. | 255. | 3,154 |
| GENERAL CONSTRUCTION & IMPROVEMENTS | 57,000. | 4,275. | 52,725 |
| WIRE ALARMS | 1,128. | 84. | 1,044 |
| SIDING & GLASS WORK | 1,389. | 104. | 1,285 |
| COMMERCIAL CARPET | 1,941. | 146. | 1,795 |
| UTILITY NET HOOK UP | 47,198. | 14,160. | 33,038 |
| VARIOUS CRT EQUIP | 4,786. | 1,436. | 3,350 |
| AND | 13,624. | 0. | 13,624 |

| | | | |
|-----------------------------------|-------------|-------------|-------------|
| ARCHITECT FEES | 165,594. | 2,760. | 162,834 |
| VARIOUS CHURCH IMPROVEMENTS | 1,101,047. | 18,351. | 1,082,696 |
| COMPUTER EQUIPMENT | 38,758. | 3,876. | 34,882 |
| INTERACTIVE CLASSROOM | | | |
| EQUIPMENT | 17,651. | 1,765. | 15,886 |
| CLASSROOM FURNITURE & FIXTURES | 7,802. | 780. | 7,022 |
| PIANO | 838. | 84. | 754 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL TO FORM 990, PART IV, LN 57 | 3,927,024. | 333,663. | 3,593,361 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| | |
|----------------------------------|---------------------------|
| <u>LENDER'S NAME</u> | <u>TERMS OF REPAYMENT</u> |
| THE MARGARET L. WENDT FOUNDATION | DEMAND |

| | | | |
|---------------------|----------------------|-----------------------------|----------------------|
| <u>DATE OF NOTE</u> | <u>MATURITY DATE</u> | <u>ORIGINAL LOAN AMOUNT</u> | <u>INTEREST RATE</u> |
| 09/01/97 | / /98 | 500,000. | .00% |

| | |
|--------------------------------------|--|
| <u>SECURITY PROVIDED BY BORROWER</u> | <u>PURPOSE OF LOAN</u> |
| | FUNDING FOR CONSTRUCTION OF EARLY CHILDHOOD SCHOOL |

RELATIONSHIP OF LENDER
NONE

| | | |
|-------------------------------------|-----------------------------|--------------------|
| <u>DESCRIPTION OF CONSIDERATION</u> | <u>FMV OF CONSIDERATION</u> | <u>BALANCE DUE</u> |
| | 0. | 50,000 |

| | |
|----------------------------------|---------------------------|
| <u>LENDER'S NAME</u> | <u>TERMS OF REPAYMENT</u> |
| THE MARGARET L. WENDT FOUNDATION | DEMAND |

| | | | |
|---------------------|----------------------|-----------------------------|----------------------|
| <u>DATE OF NOTE</u> | <u>MATURITY DATE</u> | <u>ORIGINAL LOAN AMOUNT</u> | <u>INTEREST RATE</u> |
| 01/01/98 | / /99 | 86,069. | .00% |

| | |
|--------------------------------------|--------------------------|
| <u>SECURITY PROVIDED BY BORROWER</u> | <u>PURPOSE OF LOAN</u> |
| | FUNDING FOR CONSTRUCTION |

RELATIONSHIP OF LENDER
NONE

| | | |
|-------------------------------------|-----------------------------|--------------------|
| <u>DESCRIPTION OF CONSIDERATION</u> | <u>FMV OF CONSIDERATION</u> | <u>BALANCE DUE</u> |
| | 0. | 86,069. |

| | |
|--|-----------------|
| TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B | <u>136,069.</u> |
|--|-----------------|

SCHEDULE A

OTHER INCOME

STATEMENT

| DESCRIPTION | 1997 AMOUNT | 1996 AMOUNT | 1995 AMOUNT | 1994 AMOUNT |
|------------------------------|----------------|----------------|----------------|----------------|
| MISCELLANEOUS | 1,605. | 1,445. | | |
| TOTAL TO SCHEDULE A, LINE 22 | 1,605. | 1,445. | | |

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SCHEDULE A

IDENTIFICATION OF EXCESS CONTRIBUTIONS
INCLUDED ON PART IV, LINE 26B

STATEMENT

*** NOT OPEN TO PUBLIC INSPECTION ***

| CONTRIBUTOR'S NAME | TOTAL CONTRIBUTION | EXCESS CONTRIBUTION |
|--|-----------------------|------------------------|
| ENDT FOUNDATION | 672,048. | 635,059 |
| STATE OF JEAN MOSCICKI | 45,523. | 8,534 |
| YNEX FOUNDATION | 100,000. | 63,011 |
| ATTEL FOUNDATION | 50,000. | 13,011 |
| NDEPENDENT HEALTH FOUNDATION | 119,674. | 82,685 |
| TOTAL EXCESS CONTRIBUTIONS TO SCHEDULE A, LINE 26B | | 802,300 |



THE KING CENTER

*Out of the Past...
The Future*

**KING URBAN LIFE CENTER
BOARD OF DIRECTORS**

BOARD PRESIDENT

Mr. Finley R. Greene
[Redacted]
Buffalo, New York [Redacted]

VICE PRESIDENT

Ms. Betty Stone
[Redacted]
Buffalo, New York [Redacted]

TREASURER

Mr. Robert J. Kresse, Esq.
Hiscock & Barclay
[Redacted]
Buffalo, New York [Redacted]

ASSISTANT TREASURER

Michael Buffamonti
[Redacted]
Hamburg, New York [Redacted]
Comptroller, Dynabrade, Inc.

SECRETARY

Mr. David Young
Buffalo Neighborhood Housing
[Redacted]
Buffalo, New York [Redacted]

ASSISTANT SECRETARY

Mr. Elmer Coble
[Redacted]
Buffalo, New York [Redacted]

Ms. Lauri K. Brosnahan
[Redacted]
Snyder, New York [Redacted]
NYS Division for Women
President WNY Advisory Council

Ms. Patricia M. Cotsen
[Redacted]
Buffalo, New York [Redacted]

Ms. Holly Donaldson
[Redacted]
Buffalo, New York [Redacted]

Ms. Dorothy Ferguson
[Redacted]
Williamsville, New York [Redacted]

Mr. Stephen C. Halpern, Esq.
University of Buffalo
[Redacted]
Buffalo, New York [Redacted]

Mr. Mark Lazzara
West Seneca Youth Bureau
[Redacted]
West Seneca, New York [Redacted]

Ms. Sally Marks
Welcome
[Redacted]
East Aurora, New York [Redacted]

Dr. Charles E. Massey
[Redacted]
Buffalo, New York [Redacted]

Mr. Joseph T. Murray
[Redacted]
Buffalo, New York [Redacted]

Dr. Donna Rice
University of Buffalo
[Redacted]
Buffalo, New York [Redacted]

Mr. Noah Rifkin
[Redacted]
Buffalo, New York [Redacted]
Senior Program Manager,
Calspan Operations

Ms. Marion Slaughter
Educational Opportunity Center @ UB
[Redacted]
Buffalo, New York [Redacted]
Wee Read Director

Ms. Molly Thompson
Kids Voting New York
[Redacted]
Buffalo, New York [Redacted]

REDACTED

TAX RETURN FILING INSTRUCTIONS

NEW YORK ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING

December 31, 1997

| | |
|------------------------------------|---|
| Prepared for | King Urban Life Center, Inc. 945 Genesee Street Buffalo, NY 14211 |
| Prepared by | Lumsden & McCormick, LLP 403 Main Street, Suite 430 Buffalo, NY 14203 |
| Mail tax return to | Registration Section Charities Bureau Office of the Attorney General 120 Broadway, New York, NY 10271 |
| Return must be mailed on or before | Please mail as soon as possible. |
| Special Instructions | <p>The report should be signed and dated by the authorized individual(s).</p> <p>Enclose a check for \$275 made payable to NYS Office of the Attorney General. Include the organization's state registration number on the remittance.</p> <p>Please be sure the attached copy of federal IRS Form 990 has been signed.</p> <p>Please be sure the attached certification form has been properly signed and notarized.</p> |

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CERTIFICATION TO ACCOMPANY REPORTS SUBMITTED ON FORMS
OTHER THAN OFFICIAL DEPARTMENT OF LAW FORMS

State of _____)
County of _____) :ss.

I (We) swear under oath that the following documents attached hereto:

FORM 990, SCHEDULE A AND CHAR 497
all of which comprise the _____ 1997 _____ periodic report for
KING URBAN LIFE CENTER, INC.

has (have) been examined by me (us) and to the best of my (our) knowledge and
belief the contents thereof are true, correct and complete.

| Name (printed) | Signature | Title |
|----------------|-----------|-------|
|----------------|-----------|-------|

| | | |
|--|--|--|
| | | |
|--|--|--|

| | | |
|--|--|--|
| | | |
|--|--|--|

Sworn to before me this _____
day of _____, 19____

Notary Public

Where there is only one trustee (or executor), the report shall be certified by that individual. Where there are two or three trustees, two trustees shall certify the report. When there are more than three trustees, three trustees must certify the annual report.

In the case of a corporation, the report must be certified by both the president (or a vice-president) and the treasurer (or an assistant treasurer).

In the case of a banking institution, the report must be certified by a vice-president.

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KING URBAN LIFE CENTER, INC.
945 GENESEE STREET
BUFFALO, NY 14211

(Charitable Organization)
FOR THE YEAR ENDED 12/31/97
STATE OF NEW YORK, OFFICE OF THE ATTORNEY
GENERAL CHARITIES BUREAU 120 Broadway, New York, NY 10271
http://www.oag.state.ny.us

X BOX, IF ADDRESS HAS BEEN CHANGED

ORGANIZATION'S TELEPHONE NUMBER

Area Code: 716 Number: 895-2050 Extension:

STATE REGISTRATION NUMBER
60068

This form, including any attachments,
is a public record and a copy will be
provided upon request to any
interested persons.

FOR OFFICE USE ONLY

DATE RECEIVED EXAMINED BY/DATE
RECEIPT NO. AMOUNT

FEDERAL I.D. NUMBER

X box if your total contributions did not exceed \$25,000 and you did not engage the services of a professional fund raiser or a professional commercial co-venturer during this fiscal year (see INSTRUCTIONS: REPORT CATEGORIES AND FEES).

This is a combined report for _____ organizations (See INSTRUCTIONS: REPORT CATEGORIES AND FEES).

FINANCIAL SUMMARY

TOTAL

Support and Revenue

| | |
|--|----------|
| 1. Direct public support (line 14, Schedule 1, page 2) | 425,228. |
| 2. Indirect public support (line 18, Schedule 1, page 2) | |
| 3. Government grants (line 20, Schedule 1, page 2) | 89,058. |
| 4. Program service revenue | |
| 5. Other revenue | 1,861. |
| 6. Total support and revenue (add lines 1 through 5) | 516,147. |

Expenses

Program services (list individually):

| | |
|---|------------|
| 7. SEE STATEMENT 1 | 231,534. |
| 8. | |
| 9. | |
| 10. | |
| 11. Public information combined with fund raising ¹ | |
| 12. Payments to affiliates/services to affiliates | |
| 13. Total program services (add lines 7 through 12) | 231,534. |
| 14. Management and general expenses | 31,704. |
| 15. Fund raising expenses | 3,439. |
| 16. Total expenses (add lines 13 through 15) | 266,677. |
| 17. Excess (deficit) of support and revenue over expenses (line 6 minus line 16) | 249,470. |
| 18. Fund balances or net worth at beginning of year ² | 2,086,940. |
| 19. Other changes in fund balances or net worth (attach explanation) | |
| 20. Fund balances or net worth at end of year (add lines 17 through 19) | 2,336,410. |

Summary of Balance Sheet (as of 12/31/97)

| | |
|---|------------|
| 21. Assets | 2,417,569. |
| 22. Liabilities | 81,159. |
| 23. Fund balances (line 21 minus line 22) | 2,336,410. |

¹ Refer to INSTRUCTIONS: REPORTING JOINT COSTS OF MULTIPURPOSE ACTIVITIES.

² Refer to ACTIVITY STATEMENTS, Question 1, page 2 (Form 497).

Explanation of income and expense items, if required:

REDACTED

Please type or print. File the original and one copy by the due date for filing your return.

Name: **KING URBAN LIFE CENTER, INC.**

Employer identification number: [REDACTED]

Number, street (or P.O. box no. if mail is not delivered to street address):
3400 MARINE MIDLAND CENTER

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 11/16, 19 98, to file (check only one):

| | | | |
|--|---|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS (D) | <input checked="" type="checkbox"/> Form 990-T (401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS (T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

COPY

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 97, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time been previously granted for this tax year? Yes No

4 State in detail why you need the extension

INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature:  Title: **LUMSDEN & MCCORMICK, LLP** Date: **8/12/98**

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return.

We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: _____

By: _____ Date: _____
Director

you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name: **LUMSDEN & MCCORMICK, LLP**

Number, street (or P.O. box no. if mail is not delivered to street address):
403 MAIN STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

REDACTED
NOV 16 1998
INTERNAL REVENUE SERVICE

HA For Paperwork Reduction Act Notice, see separate instructions.

Form 2758 (Rev. 5-95)

Please type or print. File the original and one copy by the due date for filing your return.

Name
KING URBAN LIFE CENTER, INC.

Number, street (or P.O. box no. if mail is not delivered to street address)
3400 MARINE MIDLAND CENTER

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

Employer identification number
[REDACTED]

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until 08/17/98, 19 98, to file (check only one):

| | | | |
|--|--|--|------------------------------------|
| <input type="checkbox"/> Form 706-GS (D) | <input type="checkbox"/> Form 990-T (401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS (T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

COPY

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 97, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time been previously granted for this tax year? Yes No

4 State in detail why you need the extension
INFORMATION REQUIRED TO FILE A COMPLETE AND ACCURATE RETURN IS NOT YET AVAILABLE

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ _____ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature [Signature] Title **LUMSDEN & MCCORMICK, LLP** Date 5/14/98

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return.

We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: OGDEN IT

EXTENSION APPROVED
AUG 15 1998

By: _____ Director **DEBORAH S. DECKER** Date _____
OGDEN SERVICE CENTER

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name
LUMSDEN & MCCORMICK, LLP

Number, street (or P.O. box no. if mail is not delivered to street address)
403 MAIN STREET, STE. 430

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

REDACTED

| | TOTAL AMOUNT | Portion other than cash |
|---|-----------------|----------------------------|
| Direct Public Support | | |
| 1. Direct mail | | |
| 2. Telephone solicitation campaigns | | |
| 3. Commercial co-venturers (complete Schedule 4) | | |
| 4. Door-to-Door | | |
| 5. Special events (contribution portion only) | 9,225. | |
| 6. Telethon | | |
| 7. Other (specify) <u>CONTRIBUTIONS</u> | 9,605. | 0. |
| 8. _____ | | |
| 9. _____ | | |
| 10. Total general public support (add lines 1 through 9) | 18,830. | 0. |
| 11. Foundation and trust grants | 406,398. | |
| 12. Corporate and other business grants | | |
| 13. Legacies and bequests | | |
| 14. Total direct public support (add lines 10 through 13) | 425,228. | 0. |
| (Transfer total line 14 to page 1, line 1) | | |
| Indirect Public Support | | |
| 15. From Federated Fund Raising Agencies | | |
| 16. From affiliates | | |
| 17. From other fund raising agencies | | |
| 18. Total indirect public support (add lines 15 through 17) | | |
| (Transfer total line 18 to page 1, line 2) | | |
| Government Grants | | |
| 19. Specify Agency: | | |
| (a) <u>CITY OF BUFFALO GRANT</u> | 89,058. | 0. |
| (b) _____ | | |
| (c) _____ | | |
| (d) _____ | | |
| (e) All other government grants | | |
| 20. Total government grants (add lines 19(a) through 19(e)) | 89,058. | 0. |
| (Transfer total line 20 to page 1, line 3.) | | |
| 21. Total contributions (sum of lines 14, 18 and 20) | 514,286. | 0. |

ACTIVITY STATEMENTS

- Have your books/records been audited by or for any government agency/funding source this fiscal year? YES* NO
 *If YES, specify agency: _____ Period audited: _____
- Did your organization allocate costs of multipurpose activities among program services, management and general, and fund raising; i.e., Direct Mail, Telethon? YES* NO
 *If YES, see INSTRUCTIONS: Reporting Joint Costs of Multi-Purpose Activities.
- Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value? YES* NO
 *If YES, indicate the value: _____ Do not include this amount as support or as an expense on page 1.

SCHEDULE 2: PROFESSIONAL FUND RAISERS (PFR)

NONE

| ITEM | EVENT | EVENT | EVENT | EVENT |
|---|-------|-------|-------|-------|
| 1. Brief description of campaign, drive or event | | | | |
| 2. Date or period covered | | | | |
| 3. PFR name and address | | | | |
| 4. Total public donations* | | | | |
| 5. All payments to PFR | | | | |
| 6. All other fund raising expenses of the organization for each event | | | | |
| 7. Total expenses (line 5 plus line 6) | | | | |
| 8. Net proceeds (line 4 minus line 7) | | | | |

*On line 4, DO NOT exclude amounts retained by PFR (e.g., amounts reported on line 5).

SCHEDULE 3: FUND RAISING COUNSEL (FRC)

NONE

| ITEM | COUNSEL | COUNSEL | COUNSEL | COUNSEL |
|--|---------|---------|---------|---------|
| 1. Brief description of services | | | | |
| 2. Date or period covered | | | | |
| 3. FRC name and address | | | | |
| 4. All payments to FRC | | | | |

SCHEDULE 4: COMMERCIAL CO-VENTURERS (CCV)

NONE

| ITEM | EVENT | EVENT | EVENT | EVENT |
|--|---|---|---|---|
| 1. Brief description of sale or event | | | | |
| 2. Date or period covered | | | | |
| 3. CCV name and address | | | | |
| 4. Brief description of financial terms and conditions of written contract ... | | | | |
| 5. Has your organization received an accounting from the commercial co-venturer as prescribed by section 173-a(3) of Article 7-A of the Executive Law? | <input type="checkbox"/> YES <input type="checkbox"/> NO |

WHERE TOTAL SUPPORT AND REVENUE IS:

\$75,000 or less NO Public Accountant's Report is needed: Skip to CERTIFICATION BY CHARITABLE ORGANIZATION, below.

\$75,001 to \$150,000 ... Have an Independent Public Accountant complete and sign the "(REVIEW)" section below OR, SEE INSTRUCTIONS: INDEPENDENT PUBLIC ACCOUNTANT'S REPORT. Then complete CERTIFICATION BY CHARITABLE ORGANIZATION, below.

More than \$150,000 ... EITHER have an Independent Public Accountant complete and sign the "(AUDIT)" section below OR, SEE INSTRUCTIONS: INDEPENDENT PUBLIC ACCOUNTANT'S REPORT. Then complete CERTIFICATION BY CHARITABLE ORGANIZATION, below.

379

INDEPENDENT PUBLIC ACCOUNTANT'S REPORT (REVIEW)

We have reviewed the accompanying balance sheet (Part IV) of Form 990 of _____

as of _____, and the related statement of support, revenue and expenses and changes in fund balances (Part I) and statement of functional expenses (Part II) of Form 990 for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the charitable organization.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion. Based on this review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

NAME OF FIRM OR INDIVIDUAL PRACTITIONER ADDRESS DATE

SIGNATURE OF FIRM OR INDIVIDUAL PRACTITIONER IF FIRM, NAME OF ENGAGEMENT PARTNER

INDEPENDENT PUBLIC ACCOUNTANT'S REPORT (AUDIT)

We have audited the balance sheet (Part IV) of Form 990 of _____
SEE ATTACHED FINANCIAL STATEMENT

as of 12/31/97, and the related statement of support, revenue and expenses and changes in fund balances (Part I) and statement of functional expenses (Part II) for the year then ended included in the accompanying Internal Revenue Service Form 990. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the organization as of the above date, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The accompanying information on pages _____ to _____ is presented for purposes of additional analysis and is not a required part of the financial statements referred to above. Such information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements referred to above; and, in our opinion, the information is fairly stated in all material respects in relation to these financial statements taken as a whole.

LUMSDEN & MCCORMICK, LLP 403 MAIN STREET, SUITE 430
BUFFALO, NY 14203
NAME OF FIRM OR INDIVIDUAL PRACTITIONER ADDRESS DATE

SIGNATURE OF FIRM OR INDIVIDUAL PRACTITIONER IF FIRM, NAME OF ENGAGEMENT PARTNER

CERTIFICATION BY CHARITABLE ORGANIZATION

Under penalties of perjury, we declare that we reviewed this report, accompanying Federal Form 990 with attached schedules and, to the best of our knowledge and belief, it is true, correct and complete in accordance with the rules of the New York State Office of the Attorney General, Charities Bureau and the instructions applicable to this report.

| | | |
|--|-------|-------------|
| Signature of President or Authorized Officer | Title | Date Signed |
| Signature of Chief Financial Officer | Title | Date Signed |

After this report has been fully executed by two distinct officials, send it with appropriate ATTACHMENTS and FEE to:

Office of the Attorney General, Charities Bureau, 120 Broadway, New York, New York 10271

If contributions received exceed \$25,000, submit the appropriate fee, indicated below:

\$10, if total support and revenue is \$150,000 or less;

\$25, if total support and revenue exceeds \$150,000.

For combined reports, see instructions.

HAR 497

PROGRAM SERVICES

STATEMENT 1

DESCRIPTION OF PROGRAM SERVICE ONE

EXPENSE AMOUNT

RESTORATION OF FORMER ST. MARY OF SORROWS CHURCH INTO A
COMMUNITY CENTER AND EARLY CHILDHOOD EDUCATION
PROGRAM IN CONJUNCTION WITH BUFFALO PUBLIC
SCHOOLS.

231,534.

TOTAL TO FORM CHAR 497, PAGE 1, LINE 7

231,534.

REDACTED

TAX RETURN FILING INSTRUCTIONS

NEW YORK ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING

December 31, 1998

| | |
|---|--|
| Prepared for | King Urban Life Center, Inc. 945 Genesee Street Buffalo, NY 14211 |
| Prepared by | Lumsden & McCormick, LLP 403 Main Street, Suite 430 Buffalo, NY 14203 |
| Mail tax return to | Registration Section Charities Bureau Office of the Attorney General 120 Broadway, New York, NY 10271 |
| Return must be mailed on or before | Please mail as soon as possible. |
| Special Instructions | <p>The report should be signed and dated by the authorized individual(s).</p> <p>Enclose a check for \$275 made payable to NYS Office of the Attorney General. Include the organization's state registration number on the remittance.</p> <p>--</p> <p>Please be sure the attached certification form has been properly signed and notarized.</p> <p>The certification should be signed by both the president (or vice-president) and the treasurer (or an assistant treasurer) before being notarised.</p> |

KING URBAN LIFE CENTER, INC.
 945 GENESEE STREET
 BUFFALO, NY 14211

(Charitable Organization)
 FOR THE YEAR ENDED 12/31/98 **382**
 STATE OF NEW YORK, OFFICE OF THE ATTORNEY
 GENERAL CHARITIES BUREAU 120 Broadway, New York, NY 10271
 http://www.oag.state.ny.us

X BOX, IF ADDRESS HAS BEEN CHANGED

ORGANIZATION'S TELEPHONE NUMBER
 Area Code: 716 Number: 895-2050 Extension:

STATE REGISTRATION NUMBER
60068
 FEDERAL I.D. NUMBER
 [REDACTED]

This form, including any attachments,
 is a public record and a copy will be
 provided upon request to any
 interested persons.

| FOR OFFICE USE ONLY | |
|---------------------|------------------|
| DATE RECEIVED | EXAMINED BY/DATE |
| RECEIPT NO. | AMOUNT |

- *X* box if your total contributions did not exceed \$25,000 and you did not engage the services of a professional fund raiser or a professional commercial co-venturer during this fiscal year (see INSTRUCTIONS: REPORT CATEGORIES AND FEES).
- This is a combined report for _____ organizations (See INSTRUCTIONS: REPORT CATEGORIES AND FEES).

FINANCIAL SUMMARY

Support and Revenue

| | TOTAL |
|--|------------|
| 1. Direct public support (line 14, Schedule 1, page 2) | 498,616. |
| 2. Indirect public support (line 18, Schedule 1, page 2) | 944,657. |
| 3. Government grants (line 20, Schedule 1, page 2) | 40,266. |
| 4. Program service revenue | 1,483,539. |
| 5. Other revenue | |
| 6. Total support and revenue (add lines 1 through 5) | |

Expenses

Program services (list individually):

| | |
|---|------------|
| 7. <u>SEE STATEMENT 1</u> | 342,556. |
| 8. _____ | |
| 9. _____ | |
| 10. _____ | |
| 11. Public information combined with fund raising ¹ | |
| 12. Payments to affiliates/services to affiliates | |
| 13. Total program services (add lines 7 through 12) | 342,556. |
| 14. Management and general expenses | 34,488. |
| 15. Fund raising expenses | 500. |
| 16. Total expenses (add lines 13 through 15) | 377,544. |
| 17. Excess (deficit) of support and revenue over expenses (line 6 minus line 16) | 1,105,995. |
| 18. Fund balances or net worth at beginning of year ² | 2,336,410. |
| 19. Other changes in fund balances or net worth (attach explanation) | |
| 20. Fund balances or net worth at end of year (add lines 17 through 19) | 3,442,405. |

Summary of Balance Sheet (as of 12/31/98)

| | |
|---|------------|
| 21. Assets | 3,609,633. |
| 22. Liabilities | 167,228. |
| 23. Fund balances (line 21 minus line 22) | 3,442,405. |

¹ Refer to INSTRUCTIONS: REPORTING JOINT COSTS OF MULTIPURPOSE ACTIVITIES.

² Refer to ACTIVITY STATEMENTS, Question 1, page 2 (Form 497).

Explanation of income and expense items, if required:

REDACTED

Please type or print. File the original and one copy by the due date for filing your return.

| | |
|---|--------------------------------|
| Name KING URBAN LIFE CENTER, INC. | Employer identification number |
| Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address) 945 GENESEE STREET | |
| City, town, or post office, state, and ZIP code. For a foreign address, see instructions. BUFFALO, NY 14211 | |

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8735 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until **NOVEMBER 15**, 1999, to file (check only one):

| | | | |
|--|---|---|----------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 86 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 86 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 87 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 38 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 88 |

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 **98**, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO OBTAIN THIRD PARTY INFORMATION NECESSARY TO COMPLETE THE TAX RETURN.

COPY

5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature *Jordan Ulrich* Title LUMSDEN & MCCORMICK, LLP Date 8/14/99

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

- We HAVE approved your application. Please attach this form to your return.
- We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.
- We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.
- We cannot consider your application because it was filed after the due date of the return for which an extension was requested.
- Other: _____

By: _____ Director Date _____

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

| | |
|----------------------|---|
| Please Type or Print | Name LUMSDEN & MCCORMICK, LLP/JMD |
| | Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address) 403 MAIN STREET |
| | City, town, or post office, state, and ZIP code. For a foreign address, see instructions. BUFFALO, NY 14203 |

REDACTED

Please type or print. File the original and one copy by the due date for filing your return.

Name
KING URBAN LIFE CENTER, INC.

Employer identification number

Number, street, and room or suite no. (or P.O. box no. if mail is not delivered to street address)
945 GENESEE STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14211

Note: Corporate income tax return filers must use Form 7004 to request an extension of time to file. Partnerships, REMICS, and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.

1 I request an extension of time until AUGUST 16, 1999, to file (check only one):

| | | | |
|--|--|---|------------------------------------|
| <input type="checkbox"/> Form 706-GS(D) | <input type="checkbox"/> Form 990-T (sec.401(a) or 408(a) trust) | <input type="checkbox"/> Form 1120-ND (sec. 4951 taxes) | <input type="checkbox"/> Form 8612 |
| <input type="checkbox"/> Form 706-GS(T) | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 3520-A | <input type="checkbox"/> Form 8613 |
| <input checked="" type="checkbox"/> Form 990 or 990-EZ | <input type="checkbox"/> Form 1041 (estate) | <input type="checkbox"/> Form 4720 | <input type="checkbox"/> Form 8725 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 5227 | <input type="checkbox"/> Form 8804 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1042 | <input type="checkbox"/> Form 6069 | <input type="checkbox"/> Form 8831 |

If the organization does not have an office or place of business in the United States, check this box

2a For calendar year 19 98, or other tax year beginning _____ and ending _____

b If this tax year is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 Has an extension of time to file been previously granted for this tax year? Yes No

4 State in detail why you need the extension
ADDITIONAL TIME IS REQUIRED TO OBTAIN THIRD PARTY INFORMATION NECESSARY TO COMPLETE THE TAX RETURN.

COPY

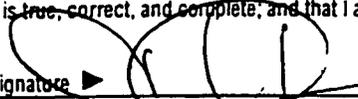
5a If this form is for Form 706-GS(D), 706-GS(T), 990-BL, 990-PF, 990-T, 1041 (estate), 1042, 1120-ND, 4720, 6069, 8612, 8613, 8725, 8804, or 8831, enter the tentative tax, less any nonrefundable credits. \$ _____

b If this form is for Form 990-PF, 990-T, 1041 (estate), 1042, or 8804, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____

c Balance due. Subtract line 5b from line 5a. Include your payment with this form, or deposit with FTD coupon if required. \$ _____ **N/A**

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **LUMSDEN & MCCORMICK, LLP** Date **5/16/99**

FILE ORIGINAL AND ONE COPY. The IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant - To Be Completed by IRS

We HAVE approved your application. Please attach this form to your return.

We HAVE NOT approved your application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of your return (including any prior extensions). This grace period is considered a valid extension of time for elections otherwise required to be made on a timely return. Please attach this form to your return.

We HAVE NOT approved your application. After considering your reasons stated in item 4, we cannot grant your request for an extension of time to file. We are not granting the 10-day grace period.

We cannot consider your application because it was filed after the due date of the return for which an extension was requested.

Other: _____

RECEIVED
MAY 16 1999
CIVIL DIVISION

By: _____ Director Date

If you want a copy of this form to be returned to an address other than that shown above, please enter the address to which the copy should be sent.

Please Type or Print

Name
LUMSDEN & MCCORMICK, LLP/JMD

Number, street and room or suite no. (or P.O. box no. if mail is not delivered to street address)
403 MAIN STREET

City, town, or post office, state, and ZIP code. For a foreign address, see instructions.
BUFFALO, NY 14203

LHA For Paperwork Reduction Act Notice, see separate instructions. Form 2758 (Rev. 6-98)

REDACTED

| ITEM | EVENT | EVENT | EVENT | EVENT |
|---|-------|-------|-------|-------|
| 1. Brief description of campaign, drive or event | | | | |
| 2. Date or period covered | | | | |
| 3. PFR name and address | | | | |
| 4. Total public donations* | | | | |
| 5. All payments to PFR | | | | |
| 6. All other fund raising expenses of the organization for each event | | | | |
| 7. Total expenses (line 5 plus line 6) | | | | |
| 8. Net proceeds (line 4 minus line 7) | | | | |

*On line 4, DO NOT exclude amounts retained by PFR (e.g., amounts reported on line 5).

SCHEDULE 3: FUND RAISING COUNSEL (FRC)

NONE

| ITEM | COUNSEL | COUNSEL | COUNSEL | COUNSEL |
|--|---------|---------|---------|---------|
| 1. Brief description of services | | | | |
| 2. Date or period covered | | | | |
| 3. FRC name and address | | | | |
| 4. All payments to FRC | | | | |

SCHEDULE 4: COMMERCIAL CO-VENTURERS (CCV)

NONE

| ITEM | EVENT | EVENT | EVENT | EVENT |
|--|---|---|---|---|
| 1. Brief description of sale or event | | | | |
| 2. Date or period covered | | | | |
| 3. CCV name and address | | | | |
| 4. Brief description of financial terms and conditions of written contract ... | | | | |
| 5. Has your organization received an accounting from the commercial co-venturer as prescribed by section 173-a(3) of Article 7-A of the Executive Law? | <input type="checkbox"/> YES <input type="checkbox"/> NO |

\$75,000 or less ... NO Public Accountant's Report is needed. Skip to CERTIFICATION BY CHARITABLE ORGANIZATION, below.
 \$75,001 to \$150,000 ... Have an Independent Public Accountant complete and sign the "(REVIEW)" section below QR. SEE INSTRUCTIONS: INDEPENDENT PUBLIC ACCOUNTANT'S REPORT. Then complete CERTIFICATION BY CHARITABLE ORGANIZATION, below.
 More than \$150,000 ... EITHER have an Independent Public Accountant complete and sign the "(AUDIT)" section below QR. SEE INSTRUCTIONS: INDEPENDENT PUBLIC ACCOUNTANT'S REPORT. Then complete CERTIFICATION BY CHARITABLE ORGANIZATION, below.

INDEPENDENT PUBLIC ACCOUNTANT'S REPORT (REVIEW)

We have reviewed the accompanying balance sheet (Part IV) of Form 990 of _____

as of _____, and the related statement of support, revenue and expenses and changes in fund balances (Part I) and statement of functional expenses (Part II) of Form 990 for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of the charitable organization.

A review consists principally of inquiries of company personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion. Based on this review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

NAME OF FIRM OR INDIVIDUAL PRACTITIONER ADDRESS DATE

SIGNATURE OF FIRM OR INDIVIDUAL PRACTITIONER IF FIRM, NAME OF ENGAGEMENT PARTNER

INDEPENDENT PUBLIC ACCOUNTANT'S REPORT (AUDIT)

We have audited the balance sheet (Part IV) of Form 990 of _____
SEE ATTACHED FINANCIAL STATEMENT

as of 12/31/98, and the related statement of support, revenue and expenses and changes in fund balances (Part I) and statement of functional expenses (Part II) for the year then ended included in the accompanying Internal Revenue Service Form 990. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the organization as of the above date, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the financial statements referred to in the first paragraph taken as a whole. The accompanying information on pages _____ to _____ is presented for purposes of additional analysis and is not a required part of the financial statements referred to above. Such information, except for that portion marked "unaudited," on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the financial statements referred to above; and, in our opinion, the information is fairly stated in all material respects in relation to these financial statements taken as a whole.

LUMSDEN & MCCORMICK, LLP 403 MAIN STREET, SUITE 430
 BUFFALO, NY 14203
 NAME OF FIRM OR INDIVIDUAL PRACTITIONER ADDRESS DATE

SIGNATURE OF FIRM OR INDIVIDUAL PRACTITIONER IF FIRM, NAME OF ENGAGEMENT PARTNER

CERTIFICATION BY CHARITABLE ORGANIZATION

Under penalties of perjury, we declare that we reviewed this report, accompanying Federal Form 990 with attached schedules and, to the best of our knowledge and belief, it is true, correct and complete in accordance with the rules of the New York State Office of the Attorney General, Charities Bureau and the instructions applicable to this report.

| | | |
|--|-------|-------------|
| Signature of President or Authorized Officer | Title | Date Signed |
| Signature of Chief Financial Officer | Title | Date Signed |

After this report has been fully executed by two distinct officials, send it with appropriate ATTACHMENTS and FEE to:

Office of the Attorney General, Charities Bureau, 120 Broadway, New York, New York 10271

If contributions received exceed \$25,000, submit the appropriate fee, indicated below:

\$10, if total support and revenue is \$150,000 or less;

\$25, if total support and revenue exceeds \$150,000.

For combined reports, see instructions.

DESCRIPTION OF PROGRAM SERVICE ONE

EXPENSE AMOUNT

RESTORATION OF FORMER ST. MARY OF SORROWS CHURCH INTO A
COMMUNITY CENTER AND EARLY CHILDHOOD EDUCATION
PROGRAM IN CONJUNCTION WITH BUFFALO PUBLIC
SCHOOLS.

342,556.

TOTAL TO FORM CHAR 497, PAGE 1, LINE 7

342,556.

A For the 1998 calendar year, OR tax year period beginning 1998, and ending 19

- B Check if: Change of address, Initial return, Final return, Amended return (required also for state reporting)

C Name of organization: KING URBAN LIFE CENTER, INC. Number and street (or P.O. box if mail is not delivered to street address): 945 GENESEE STREET City or town, state or country, and ZIP+4: BUFFALO, NY 14211

D Employer identification number: 389 E Telephone number: (716) 847-7076 F Check if exemption application is pending

G Type of organization: [X] Exempt under 501(c) (3) (insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) (b) If "Yes," enter the number of affiliates for which this return is filed: (c) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No J Accounting method: [] Cash [] Accrual [X] Other (specify) MODIFIED CASH BASIS

K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less: rental expenses; 6c Net rental income; 7 Other investment income; 8a Gross amount from sale of assets other than inventory; 8b Less: cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 10a Gross sales of inventory; 10b Less: cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets; 21 Net assets or fund balances at end of year.

REDACTED

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|--|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | 390 |
| | cash \$ _____ noncash \$ _____ | 22 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 23 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 24 | | | |
| 25 | Compensation of officers, directors, etc. | 25 | 30,996. | 18,096. | 12,900. |
| 26 | Other salaries and wages | 26 | 54,964. | 54,964. | 0. |
| 27 | Pension plan contributions | 27 | | | |
| 28 | Other employee benefits | 28 | | | |
| 29 | Payroll taxes | 29 | 6,558. | 5,574. | 984. |
| 30 | Professional fundraising fees | 30 | | | |
| 31 | Accounting fees | 31 | | | |
| 32 | Legal fees | 32 | | | |
| 33 | Supplies | 33 | | | |
| 34 | Telephone | 34 | | | |
| 35 | Postage and shipping | 35 | | | |
| 36 | Occupancy | 36 | 21,126. | 21,126. | |
| 37 | Equipment rental and maintenance | 37 | 9,995. | 9,995. | |
| 38 | Printing and publications | 38 | 2,729. | 2,729. | |
| 39 | Travel | 39 | | | |
| 40 | Conferences, conventions, and meetings | 40 | 504. | 504. | |
| 41 | Interest | 41 | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) ... | 42 | 150,330. | 150,330. | |
| 43 | Other expenses (itemize): | | | | |
| a | _____ | 43a | | | |
| b | _____ | 43b | | | |
| c | _____ | 43c | | | |
| d | _____ | 43d | | | |
| e | SEE STATEMENT 2 | 43e | 100,342. | 79,238. | 20,604. |
| 44 | Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 44 | 377,544. | 342,556. | 34,488. |

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? ▶ | Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.) |
|--|---|
| REHABILITATE HISTORIC INTEREST BUILDINGS | |
| <small>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</small> | |
| a RESTORATION OF FORMER ST. MARY OF SORROWS CHURCH INTO A COMMUNITY CENTER AND EARLY CHILDHOOD EDUCATION PROGRAM IN CONJUNCTION WITH BUFFALO PUBLIC SCHOOLS. (Grants and allocations \$ _____) | 342,556. |
| b _____ (Grants and allocations \$ _____) | |
| c _____ (Grants and allocations \$ _____) | |
| d _____ (Grants and allocations \$ _____) | |
| e Other program services (attach schedule) (Grants and allocations \$ _____) | |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶ | 342,556. |

Part IV Balance Sheets

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Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

| | | (A) Beginning of year | (B) End of year |
|--|--|--------------------------|--------------------------|
| Assets | 45 Cash - non-interest-bearing | 5,568. | 45 16,272 |
| | 46 Savings and temporary cash investments | | 46 |
| | 47 a Accounts receivable | 47a | |
| | b Less: allowance for doubtful accounts | 47b | 47c |
| | 48 a Pledges receivable | 48a | |
| | b Less: allowance for doubtful accounts | 48b | 48c |
| | 49 Grants receivable | | 49 |
| | 50 Receivables from officers, directors, trustees, and key employees (attach schedule) | | 50 |
| | 51 a Other notes and loans receivable | 51a | |
| | b Less: allowance for doubtful accounts | 51b | 51c |
| | 52 Inventories for sale or use | | 52 |
| | 53 Prepaid expenses and deferred charges | | 53 |
| | 54 Investments - securities (attach schedule) | | 54 |
| | 55 a Investments - land, buildings, and equipment: basis | 55a | |
| | b Less: accumulated depreciation (attach schedule) | 55b | 55c |
| | 56 Investments - other | | 56 |
| | 57 a Land, buildings, and equipment: basis | 57a 3,927,024. | |
| | b Less: accumulated depreciation STMT 3 | 57b 333,663. | 2,412,001. 57c 3,593,361 |
| 58 Other assets (describe ▶ | | 58 | |
| 59 Total assets (add lines 45 through 58) (must equal line 74) | 2,417,569. | 59 3,609,633 | |
| Liabilities | 60 Accounts payable and accrued expenses | | 60 |
| | 61 Grants payable | | 61 |
| | 62 Deferred revenue | | 62 |
| | 63 Loans from officers, directors, trustees, and key employees | | 63 |
| | 64 a Tax-exempt bond liabilities | | 64a |
| | b Mortgages and other notes payable STMT 4 | 50,000. | 64b 136,069. |
| | 65 Other liabilities (describe ▶ GRANT ADVANCES) | 31,159. | 65 31,159. |
| 66 Total liabilities (add lines 60 through 65) | 81,159. | 66 167,228. | |
| Net Assets or Fund Balances | Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74 | | |
| | 67 Unrestricted | | 67 |
| | 68 Temporarily restricted | | 68 |
| | 69 Permanently restricted | | 69 |
| | Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74 | | |
| | 70 Capital stock, trust principal, or current funds | 0. | 70 0. |
| | 71 Paid-in or capital surplus, or land, building, and equipment fund | 0. | 71 0. |
| | 72 Retained earnings, endowment, accumulated income, or other funds | 2,336,410. | 72 3,442,405. |
| 73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21) | 2,336,410. | 73 3,442,405. | |
| 74 Total liabilities and net assets / fund balances (add lines 66 and 73) | 2,417,569. | 74 3,609,633. | |

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

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Part III Statement About Activities

| | Yes | No |
|--|-----|----|
| 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. ▶ \$ _____ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities. | 1 | X |
| 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary: | | |
| a Sale, exchange, or leasing of property? | 2a | X |
| b Lending of money or other extension of credit? | 2b | X |
| c Furnishing of goods, services, or facilities? | 2c | X |
| d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? | 2d | X |
| e Transfer of any part of its income or assets? If the answer to any question is "Yes," attach a detailed statement explaining the transactions. | 2e | X |
| 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? | 3 | X |
| 4 a Do you have a section 403(b) annuity plan for your employees? b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions.) | 4a | X |

Part IV Reason for Non-Private Foundation Status (See instructions.)

- The organization is not a private foundation because it is (Please check only ONE applicable box):
- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
 - 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
 - 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
 - 8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
 - 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
 - 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
 - 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
 - 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
 - 12 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
 - 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

| (a) Name(s) of supported organization(s) | (b) Line number from above |
|--|----------------------------|
| | |
| | |
| | |

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

| Calendar year (or fiscal year beginning in) | (a) 1997 | (b) 1996 | (c) 1995 | (d) 1994 | (e) Total |
|---|----------|----------|-----------------|----------|----------------|
| 15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) | 514,286. | 288,381. | 659,863. | 381,813. | 1,844,343. |
| 16 Membership fees received | | | | | |
| 17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose | | | | | 395 |
| 18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 | 256. | 1,286. | 522. | | 2,064. |
| 19 Net income from unrelated business activities not included in line 18 | | | | | |
| 20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf | | | | | |
| 21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge | | | | | |
| 22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets | 1,605. | 1,445. | SEE STATEMENT 5 | | 3,050. |
| 23 Total of lines 15 through 22 | 516,147. | 291,112. | 660,385. | 381,813. | 1,849,457. |
| 24 Line 23 minus line 17 | 516,147. | 291,112. | 660,385. | 381,813. | 1,849,457. |
| 25 Enter 1% of line 23 | 5,161. | 2,911. | 6,604. | 3,818. | |
| 26 Organizations described in lines 10 or 11: a Enter 2% of amount in column (e), line 24 | | | | | 26a 36,989. |
| b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts | | | | | 26b 802,300. |
| c Total support for section 509(a)(1) test: Enter line 24, column (e) | | | | | 26c 1,849,457. |
| d Add: Amounts from column (e) for lines: 18 2,064. 19 802,300. 22 3,050. 26b | | | | | 26d 807,414. |
| e Public support (line 26c minus line 26d total) | | | | | 26e 1,042,043. |
| f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) | | | | | 26f 56.3432% |
| 27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year. N/A | (1997) | (1996) | (1995) | (1994) | |
| b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A | (1997) | (1996) | (1995) | (1994) | |
| c Add: Amounts from column (e) for lines: 15 17 20 | | | | | 27c N/A |
| d Add: Line 27a total and line 27b total | | | | | 27d N/A |
| e Public support (line 27c, total minus line 27d total) | | | | | 27e N/A |
| f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) | | | | | 27f N/A |
| g Public support percentage (line 27e (numerator) divided by line 27f, (denominator)) | | | | | 27g N/A % |
| h Investment income percentage (line 18 column (e) (numerator) divided by line 27f (denominator)) | | | | | 27h N/A % |
| 28 Unusual Grants: For an organization described in line 10, 11, or 12, that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions.) | NONE | | | | |

| | | Yes | No |
|---|---|-----|----|
| 29 | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | | |
| 30 | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? | | |
| 31 | Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? | | |
| If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) | | | |
| | | | |
| | | | |
| 32 | Does the organization maintain the following: | | |
| a | Records indicating the racial composition of the student body, faculty, and administrative staff? | | |
| b | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? | | |
| c | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? | | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | | |
| If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| | | | |
| 33 | Does the organization discriminate by race in any way with respect to: | | |
| a | Students' rights or privileges? | | |
| b | Admissions policies? | | |
| c | Employment of faculty or administrative staff? | | |
| d | Scholarships or other financial assistance? | | |
| e | Educational policies? | | |
| f | Use of facilities? | | |
| g | Athletic programs? | | |
| h | Other extracurricular activities? | | |
| If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) | | | |
| | | | |
| | | | |
| 34 a | Does the organization receive any financial aid or assistance from a governmental agency? | | |
| b | Has the organization's right to such aid ever been revoked or suspended? | | |
| If you answered "Yes" to either 34a or b, please explain using an attached statement. | | | |
| 35 | Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation | | |

Department of the Treasury Internal Revenue Service

Must be completed by the above organizations and attached to their Form 990 or 990EZ.

Supplementary Information

Name of the organization

KING URBAN LIFE CENTER, INC.

Employer identification number

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions. List each one. If there are none, enter "None.")

Table with 5 columns: (a) Name and address of each employee paid more than \$50,000; (b) Title and average hours per week devoted to position; (c) Compensation; (d) Contributions to employee benefit plans & deferred compensation; (e) Expense account and other allowances. Row 1 contains 'NONE'.

Total number of other employees paid over \$50,000 0

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions. List each one (whether individuals or firms). If there are none, enter "None.")

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Row 1 contains 'NONE'. A large 'REDACTED' stamp is overlaid on the bottom half of the table.

Total number of others receiving over \$50,000 for professional services 0

LHA For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990) 1998

Part VI-A Lobbying Expenditures by Electing Public Charities

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

399

- Check here a If the organization belongs to an affiliated group.
 Check here b If you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures

(The term "expenditures" means amounts paid or incurred)

| | (a) Affiliated group totals | (b) To be completed for ALL electing organizations |
|---|--------------------------------|--|
| | N/A | |
| 36 Total lobbying expenditures to influence public opinion (grassroots lobbying) | 36 | |
| 37 Total lobbying expenditures to influence a legislative body (direct lobbying) | 37 | |
| 38 Total lobbying expenditures (add lines 36 and 37) | 38 | |
| 39 Other exempt purpose expenditures | 39 | |
| 40 Total exempt purpose expenditures (add lines 38 and 39) | 40 | |
| 41 Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000 | 41 | |
| 42 Grassroots nontaxable amount (enter 25% of line 41) | 42 | |
| 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 | 43 | |
| 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 | 44 | |

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50.)

| Calendar year (or fiscal year beginning in) ▶ | Lobbying Expenditures During 4-Year Averaging Period | | | | N/A |
|--|--|-------------|-------------|-------------|--------------|
| | (a) 1998 | (b) 1997 | (c) 1996 | (d) 1995 | (e) Total |
| 45 Lobbying nontaxable amount | | | | | 0. |
| 46 Lobbying ceiling amount (150% of line 45(e)) | | | | | 0. |
| 47 Total lobbying expenditures | | | | | 0. |
| 48 Grassroots nontaxable amount | | | | | 0. |
| 49 Grassroots ceiling amount (150% of line 48(e)) | | | | | 0. |
| 50 Grassroots lobbying expenditures | | | | | 0. |

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

| Yes | No | Amount |
|-----|----|--------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | 0. |

- a Volunteers
- b Paid staff or management (include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (add lines c through h)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

| Asset Number | Description of property | | | | | | | |
|--|-------------------------|-----------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| FURNITURE & FIXTURES | | | | | | | | |
| 30 ORGAN & BELLS | | | | | | | | |
| | 070196 | SL | 5.00 | 19 | 15,000. | | 4,500. | 3,000. |
| 92 PORTABLE COMPUTERS | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | 10,179. | | 5,090. | 2,036. |
| 10 PROJECTOR OVERHEAD & CARRY CASE | | | | | | | | |
| | 020195 | SL | 5.00 | 19 | 5,000. | | 2,500. | 1,000. |
| 11 COMPUTER, PRINTERS, ETC | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | 42,722. | | 21,360. | 8,544. |
| 12 COMPUTERS, PRINTERS, ETC | | | | | | | | |
| | 030195 | SL | 5.00 | 19 | 42,722. | | 21,360. | 8,544. |
| 13 PRINTER | | | | | | | | |
| | 040195 | SL | 5.00 | 19 | 287. | | 143. | 57. |
| 16 CLINIC EQUIPMENT | | | | | | | | |
| | 110196 | SL | 5.00 | 19 | 19,674. | | 5,902. | 3,935. |
| 17 OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | | | | | | | | |
| | 123196 | SL | 5.00 | 19 | 3,086. | | 926. | 617. |
| 26 CITY NET HOOK UP | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | 47,198. | | 4,720. | 9,440. |
| 27 VARIOUS CRT EQUIP | | | | | | | | |
| | 070197 | SL | 5.00 | 19 | 4,786. | | 479. | 957. |
| 31 COMPUTER EQUIPMENT | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 38,758. | | | 3,876. |
| 32 INTERACTIVE CLASSROOM EQUIPMENT | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 17,651. | | | 1,765. |
| 33 CLASSROOM FURNITURE & FIXTURES | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 7,802. | | | 780. |
| 34 PIANO | | | | | | | | |
| | 070198 | SL | 5.00 | 19 | 838. | | | 84. |
| ** 990 PAGE 2 TOTAL FURNITURE & FIXTURES | | | | | | | | |
| | | | | | 255,703. | | 66,980. | 44,635. |
| MACHINERY & EQUIPMENT | | | | | | | | |
| 2 COMPUTER & PRINTER | | | | | | | | |
| | 070193 | SL | 5.00 | 19 | 14,104. | | 12,693. | 1,411. |
| 4 TV & VCR | | | | | | | | |
| | 010193 | SL | 5.00 | 19 | 399. | | 399. | 0. |
| ** 990 PAGE 2 TOTAL MACHINERY & EQUIPMENT | | | | | | | | |
| | | | | | 14,503. | | 13,092. | 1,411. |
| LAND | | | | | | | | |
| 7 LAND | | | | | | | | |
| | 071594 | L | | | 3,550. | | | 0. |
| 28 LAND | | | | | | | | |
| | 070197 | L | | | 13,624. | | | 0. |
| ** 990 PAGE 2 TOTAL LAND | | | | | | | | |
| | | | | | 17,174. | | 0. | 0. |
| BUILDINGS | | | | | | | | |
| 1 LEASEHOLD IMPROVEMENTS - CHURCH | | | | | | | | |
| | 063096 | SL | 30.00 | 19 | 1,850,185. | | 92,510. | 61,673. |
| 18 CHURCH IMPROVEMENTS | | | | | | | | |
| | 070197 | SL | 30.00 | 19 | 215,312. | | 3,589. | 7,177. |

- Current year section 179 (D) - Asset disposed

402

| Asset Number | Description of property | | | | | | | |
|--------------|-------------------------------------|------------------|--------------|----------|---------------------|-----------------|---------------------------------------|------------------------|
| | Date placed in service | Method/ IRC sec. | Life or rate | Line No. | Cost or other basis | Basis reduction | Accumulated depreciation/amortization | Current year deduction |
| 19 | ARCHITECT FEES | | | | | | | |
| | 07/01/97 | SL | 30.00 | 19 | 63,088. | | 1,051. | 2,103 |
| 29 | ARCHITECT FEES | | | | | | | |
| | 07/01/98 | SL | 30.00 | 19 | 165,594. | | | 2,760 |
| 30 | VARIOUS CHURCH IMPROVEMENTS | | | | | | | |
| | 07/01/98 | SL | 30.00 | 19 | 1,101,047. | | | 18,351 |
| ** | 990 PAGE 2 TOTAL BUILDINGS | | | | 3,395,226. | | 97,150. | 92,064 |
| ** | 990 PAGE 2 TOTAL - | | | | 3,682,606. | | 177,222. | 138,110 |
| | BUILDINGS | | | | | | | |
| 20 | HOUSE/CLINIC -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 179,551. | | 4,489. | 8,978. |
| 21 | ARCHITECT FEES -945 GENESEE | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 3,409. | | 85. | 170. |
| 22 | GENERAL CONSTRUCTION & IMPROVEMENTS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 57,000. | | 1,425. | 2,850. |
| 23 | FIRE ALAMRS | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,128. | | 28. | 56. |
| 24 | SIDING & GLASS WORK | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,389. | | 35. | 69. |
| 25 | COMMERCIAL CARPET | | | | | | | |
| | 07/01/97 | SL | 20.00 | 19 | 1,941. | | 49. | 97. |
| ** | 990 PAGE 2 TOTAL BUILDINGS | | | | 244,418. | | 6,111. | 12,220. |
| ** | 990 PAGE 2 TOTAL - | | | | 244,418. | | 6,111. | 12,220. |
| ** | GRAND TOTAL 990 PAGE 2 DEPRECIATION | | | | 3,927,024. | | 183,333. | 150,330. |

- Current year section 179 (D) - Asset disposed

| KIND AND LOCATION OF PROPERTY | ACTIVITY NUMBER | GROSS RENTAL INCOME |
|------------------------------------|-----------------|---------------------|
| 45 & 938 GENESEE STREET | 1 | 39,725 |
| TOTAL TO FORM 990, PART I, LINE 6A | | 39,725 |

FORM 990

OTHER EXPENSES

STATEMENT

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|------------------------|--------------|-------------------------|-------------------------------|--------------------|
| PROFESSIONAL FEES | 9,864. | 0. | 9,864. | |
| OUTSIDE SERVICES | 37,357. | 37,357. | | |
| INSURANCE | 14,118. | 14,118. | | |
| OFFICE EXPENSE | 5,609. | | 5,609. | |
| EDUCATIONAL MATERIALS | 27,763. | 27,763. | | |
| MISCELLANEOUS | 5,631. | | 5,131. | 500. |
| TOTAL TO FM 990, LN 43 | 100,342. | 79,238. | 20,604. | 500. |

FORM 990

DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT

STATEMENT

| DESCRIPTION | COST OR OTHER BASIS | ACCUMULATED DEPRECIATION | BOOK VALUE |
|---|---------------------|--------------------------|------------|
| LEASEHOLD IMPROVEMENTS - PURCHASE | 1,850,185. | 154,183. | 1,696,002. |
| COMPUTER & PRINTER | 14,104. | 14,104. | 0. |
| ORGAN & BELLS | 15,000. | 7,500. | 7,500. |
| V & VCR | 399. | 399. | 0. |
| AND PORTABLE COMPUTERS | 3,550. | 0. | 3,550. |
| PROJECTOR OVERHEAD & CARRY CASE | 10,179. | 7,126. | 3,053. |
| COMPUTER, PRINTERS, ETC | 5,000. | 3,500. | 1,500. |
| COMPUTERS, PRINTERS, ETC | 42,722. | 29,904. | 12,818. |
| PRINTER | 42,722. | 29,904. | 12,818. |
| CLINIC EQUIPMENT | 287. | 200. | 87. |
| OFFICE EQUIPMENT, COMPUTER, FAX - PROGRAM | 19,674. | 9,837. | 9,837. |
| | 3,086. | 1,543. | 1,543. |

| | | | |
|--|-------------------|-----------------|-------------------|
| CHURCH IMPROVEMENTS | 215,312. | 10,766. | 204,546. |
| ARCHITECT FEES | 63,088. | 3,154. | 59,934. |
| HOUSE/CLINIC -945 GENESEE | 179,551. | 13,467. | 166,084. |
| ARCHITECT FEES -945 GENESEE | 3,409. | 255. | 3,154. |
| GENERAL CONSTRUCTION & IMPROVEMENTS | 57,000. | 4,275. | 52,725. |
| FIRE ALARMS | 1,128. | 84. | 1,044. |
| SIDING & GLASS WORK | 1,389. | 104. | 1,285. |
| COMMERCIAL CARPET | 1,941. | 146. | 1,795. |
| CITY NET HOOK UP | 47,198. | 14,160. | 33,038. |
| VARIOUS CRT EQUIP | 4,786. | 1,436. | 3,350. |
| LAND | 13,624. | 0. | 13,624. |
| ARCHITECT FEES | 165,594. | 2,760. | 162,834. |
| VARIOUS CHURCH IMPROVEMENTS | 1,101,047. | 18,351. | 1,082,696. |
| COMPUTER EQUIPMENT | 38,758. | 3,876. | 34,882. |
| INTERACTIVE CLASSROOM EQUIPMENT | 17,651. | 1,765. | 15,886. |
| CLASSROOM FURNITURE & FIXTURES | 7,802. | 780. | 7,022. |
| PIANO | 838. | 84. | 754. |
| TOTAL TO FORM 990, PART IV, LN 57 | 3,927,024. | 333,663. | 3,593,361. |

405

| | |
|-------------------------------------|---------------------------|
| <u>LENDER'S NAME</u> | <u>TERMS OF REPAYMENT</u> |
| THE MARGARET L. WENDT FOUNDATION | DEMAND |

| | | | |
|---------------------|----------------------|-----------------------------|----------------------|
| <u>DATE OF NOTE</u> | <u>MATURITY DATE</u> | <u>ORIGINAL LOAN AMOUNT</u> | <u>INTEREST RATE</u> |
| 09/01/97 | / /98 | 500,000. | .00% |

| | |
|--------------------------------------|---|
| <u>SECURITY PROVIDED BY BORROWER</u> | <u>PURPOSE OF LOAN</u> |
| | FUNDING FOR CONSTRUCTION OF EARLY CHILDHOOD SCHOOL |

RELATIONSHIP OF LENDER
NONE

| | | |
|-------------------------------------|-----------------------------|--------------------|
| <u>DESCRIPTION OF CONSIDERATION</u> | <u>FMV OF CONSIDERATION</u> | <u>BALANCE DUE</u> |
| | 0. | 50,000 |

| | |
|-------------------------------------|---------------------------|
| <u>LENDER'S NAME</u> | <u>TERMS OF REPAYMENT</u> |
| THE MARGARET L. WENDT FOUNDATION | DEMAND |

| | | | |
|---------------------|----------------------|-----------------------------|----------------------|
| <u>DATE OF NOTE</u> | <u>MATURITY DATE</u> | <u>ORIGINAL LOAN AMOUNT</u> | <u>INTEREST RATE</u> |
| 1/01/98 | / /99 | 86,069. | .00% |

| | |
|--------------------------------------|--------------------------|
| <u>SECURITY PROVIDED BY BORROWER</u> | <u>PURPOSE OF LOAN</u> |
| | FUNDING FOR CONSTRUCTION |

RELATIONSHIP OF LENDER
NONE

| | | |
|-------------------------------------|-----------------------------|--------------------|
| <u>DESCRIPTION OF CONSIDERATION</u> | <u>FMV OF CONSIDERATION</u> | <u>BALANCE DUE</u> |
| | 0. | 86,069 |

| | |
|--|----------------|
| TOTAL INCLUDED ON FORM 990, PART IV, LINE 64, COLUMN B | <u>136,069</u> |
|--|----------------|

| DESCRIPTION | 1997 AMOUNT | 1996 AMOUNT | 1995 AMOUNT | 1994 AMOUNT |
|------------------------------|----------------|----------------|----------------|----------------|
| MISCELLANEOUS | 1,605. | 1,445. | | |
| TOTAL TO SCHEDULE A, LINE 22 | 1,605. | 1,445. | | |

Attachment I-d
Audited Financial Statements



Lumsden & McCormick, LLP

Certified Public Accountants

KING URBAN LIFE CENTER, INC.

FINANCIAL STATEMENTS

December 31, 1997

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Lumsden & McCormick, LLP
Certified Public Accountants

403 Main St., Suite 430
Buffalo, NY 14203
(716) 856-3300
FAX (716) 856-2524
<http://www.lumsden CPA.com>
email: mailbox@lumsden CPA.com

INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Urban Life Center, Inc.
Buffalo, New York

We have audited the accompanying statements of assets, liabilities and fund balance - modified cash basis of King Urban Life Center, Inc. as of December 31, 1997 and 1996 and the related statements of support, revenue and expenses and changes in fund balance - modified cash basis and cash flows - modified cash basis for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balance of King Urban Life Center, Inc. as of December 31, 1997 and 1996 and its support, revenue and expenses, and the changes in its fund balance and its cash flows for the years then ended, on the basis of accounting described in Note 1.

September 9, 1998

Lumsden & McCormick, LLP

KING URBAN LIFE CENTER, INC.

**Statements of Assets, Liabilities and Fund Balance -
Modified Cash Basis**

| December 31, | 1997 | 1996 |
|---|---------------------|---------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 5,568 | \$ 6,717 |
| Property and equipment (Note 2) | <u>2,412,001</u> | <u>2,111,382</u> |
| | <u>\$ 2,417,569</u> | <u>\$ 2,118,099</u> |
| Liabilities and Fund Balance | | |
| Current liabilities: | | |
| Short-term borrowings (Note 3) | \$ 81,159 | \$ 31,159 |
| Commitments (Note 4) | | |
| Fund balance | <u>2,336,410</u> | <u>2,086,940</u> |
| | <u>\$2,417,569</u> | <u>\$2,118,099</u> |

See accompanying notes.

KING URBAN LIFE CENTER, INC.

**Statements of Support, Revenue and Expenses and
Changes in Fund Balance - Modified Cash Basis**

| For the years ended December 31, | 1997 | 1996 |
|---|---------------------|---------------------|
| Support and revenue: | | |
| Grants | \$ 480,456 | \$ 271,100 |
| Contributions and bequests | 24,605 | 10,431 |
| Fundraising | 9,225 | 6,850 |
| Interest | 256 | 1,286 |
| Miscellaneous | 1,605 | 1,445 |
| | <u>516,147</u> | <u>291,112</u> |
| Expenses: | | |
| Program services: | | |
| Salaries | 56,699 | 41,315 |
| Payroll taxes | 5,122 | 3,642 |
| Educational materials | 6,246 | 7,462 |
| Printing and publications | 628 | 403 |
| Professional fees | 3,500 | 2,808 |
| Outside services | 12,615 | 21,458 |
| Occupancy | 14,515 | 19,078 |
| Insurance | 20,882 | 19,102 |
| Repair and maintenance | 2,424 | 4,047 |
| Conferences, travel and lodging | 647 | 103 |
| Depreciation | 108,256 | 57,695 |
| | <u>231,534</u> | <u>177,113</u> |
| General and administrative: | | |
| Salaries | 9,900 | 9,720 |
| Payroll taxes | 834 | 830 |
| Office expense | 2,379 | 1,739 |
| Professional fees | 15,937 | 13,699 |
| Miscellaneous | 2,654 | 3,529 |
| | <u>31,704</u> | <u>29,517</u> |
| Fund raising | 3,439 | 2,925 |
| Total expenses | <u>266,677</u> | <u>209,555</u> |
| Excess of support and revenue over expenses | 249,470 | 81,557 |
| Fund balance - beginning | 2,086,940 | 2,005,383 |
| Fund balance - ending | <u>\$ 2,336,410</u> | <u>\$ 2,086,940</u> |

See accompanying notes.

KING URBAN LIFE CENTER, INC.

Statements of Cash Flows - Modified Cash Basis

| For the years ended December 31, | 1997 | 1996 |
|---|------------------|------------------|
| Cash flows from operating activities: | | |
| Excess of support and revenue over expenses | \$ 249,470 | \$ 81,557 |
| Adjustments to reconcile excess of support and revenue over expenses to net cash flows from operating activities: | | |
| Depreciation | <u>108,256</u> | <u>57,695</u> |
| Net cash flows from operating activities | <u>357,726</u> | <u>139,252</u> |
| Cash flows for investing activities: | | |
| Acquisition of property and equipment | <u>(408,875)</u> | <u>(192,497)</u> |
| Cash flows from (for) financing activities: | | |
| Net proceeds from (payments on) short-term borrowings | <u>50,000</u> | <u>(94,676)</u> |
| Net decrease in cash | (1,149) | (147,921) |
| Cash - beginning | <u>6,717</u> | <u>154,638</u> |
| Cash - ending | <u>\$ 5,568</u> | <u>\$ 6,717</u> |

See accompanying notes.

KING URBAN LIFE CENTER, INC.

Notes to Financial Statements - Modified Cash Basis**1. Summary of Significant Accounting Policies:****Description of Business:**

King Urban Life Center, Inc. (the Corporation) was organized to acquire and rehabilitate buildings and sites of historic interest in Western New York. Since its inception, the principal activity of the Corporation has been to restore the former St. Mary of Sorrows Church for eventual reuse as the King Urban Life Center. It had been the original intent to lease space in the building to tenants engaged in various human service activities. Over time, however, the Corporation has taken a more active role in facilitating the organization of programs which will occupy the space, including an early childhood center to be operated in cooperation with the Buffalo Public Schools and a variety of support services aimed at the children of the program and their families. Revenue for the Corporation generally comes from private and governmental grants.

Basis of Accounting:

The Corporation's policy is to prepare its financial statements on a modified cash basis. Under that basis, certain support and revenue is recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. Property and equipment purchases are capitalized and depreciation is provided. Short-term borrowings are recognized as liabilities in these financial statements.

Cash in Financial Institutions:

Cash in financial institutions may exceed insured limits at various times during the year and subject the Corporation to concentrations of credit risk.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Property and equipment consists mainly of restorations to the former St. Mary of Sorrow Church and a nearby residential structure which is being converted into a health care clinic.

Depreciation is provided using the straight-line method over periods ranging from five to thirty years. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

Income Taxes:

The Corporation is a 501(c)(3) organization exempt from taxation under Section 501(a) of the Internal Revenue Code, and has been classified as a public charity by the Internal Revenue Service.

Use of Estimates:

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

2. Property and Equipment:

| | 1997 | 1996 |
|------------------------------------|--------------------|--------------------|
| Land | \$ 17,174 | \$ 3,550 |
| House | 244,417 | 179,550 |
| Leasehold improvements | 2,128,586 | 1,850,186 |
| Office and instructional equipment | 205,157 | 153,173 |
| | <u>2,595,334</u> | <u>2,186,459</u> |
| Less accumulated depreciation | 183,333 | 75,077 |
| | <u>\$2,412,001</u> | <u>\$2,111,382</u> |

3. Short-Term Borrowings:

At December 31, 1997 and 1996, the Corporation was advanced \$31,159 from the City of Buffalo to be used for construction costs. The advances are non-interest bearing, unsecured, and payable upon receipt of New York State grant revenue. Additionally, at December 31, 1997, the Corporation was also advanced \$50,000 from a Foundation to be used for operating purposes. This loan is non-interest bearing and due on demand.

4. Commitments:

In 1989 the Corporation entered into a lease with the City of Buffalo for the rental of the land and building comprised of the former St. Mary of Sorrows Church which the Corporation is currently refurbishing. The lease term is 99 years with an annual rental payment due of \$1.



**Lumsden &
McCormick, LLP**
Certified Public Accountants

KING URBAN LIFE CENTER, INC.

FINANCIAL STATEMENTS

December 31, 1998

INDEPENDENT AUDITORS' REPORT

The Board of Directors
King Urban Life Center, Inc.
Buffalo, New York

We have audited the accompanying statements of assets, liabilities and fund balance - modified cash basis of King Urban Life Center, Inc. as of December 31, 1998 and 1997 and the related statements of support, revenue and expenses and changes in fund balance - modified cash basis and cash flows - modified cash basis for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balance of King Urban Life Center, Inc. as of December 31, 1998 and 1997 and its support, revenue and expenses, and the changes in its fund balance and its cash flows for the years then ended, on the basis of accounting described in Note 1.

September 15, 1999

Lumsden & McCormick, LLP

KING URBAN LIFE CENTER, INC.

**Statements of Assets, Liabilities and Fund Balance -
Modified Cash Basis**

| December 31. | 1998 | 1997 |
|--------------------------------------|---------------------|---------------------|
| Assets | | |
| Current assets: | | |
| Cash | \$ 16,273 | \$ 5,568 |
| Property and equipment, net (Note 2) | <u>3,593,360</u> | <u>2,412,001</u> |
| | <u>\$ 3,609,633</u> | <u>\$ 2,417,569</u> |
| | | |
| Liabilities and Fund Balance | | |
| Current liabilities: | | |
| Short-term borrowings (Note 3) | \$ 167,228 | \$ 81,159 |
| Commitments (Note 4) | | |
| Fund balance | <u>3,442,405</u> | <u>2,336,410</u> |
| | <u>\$ 3,609,633</u> | <u>\$ 2,417,569</u> |

KING URBAN LIFE CENTER, INC.

**Statements of Support, Revenue and Expenses and
Changes in Fund Balance - Modified Cash Basis**

| For the years ended December 31, | 1998 | 1997 |
|---|---------------------|---------------------|
| Support and revenue: | | |
| Grants | \$ 1,415,059 | \$ 480,456 |
| Contributions and bequests | 13,319 | 24,605 |
| Rental | 39,725 | - |
| Fundraising | 14,895 | 9,225 |
| Interest | 398 | 256 |
| Miscellaneous | 143 | 1,605 |
| | <u>1,483,539</u> | <u>516,147</u> |
| Expenses: | | |
| Program services: | | |
| Salaries | 73,060 | 56,699 |
| Payroll taxes | 5,574 | 5,122 |
| Educational materials | 27,763 | 6,246 |
| Printing and postage | 2,729 | 628 |
| Professional fees | - | 3,500 |
| Outside services | 37,356 | 12,615 |
| Occupancy | 21,126 | 14,515 |
| Insurance | 14,118 | 20,882 |
| Repair and maintenance | 9,995 | 2,424 |
| Conferences, travel and lodging | 504 | 647 |
| Depreciation | 150,331 | 108,256 |
| | <u>342,556</u> | <u>231,534</u> |
| General and administrative: | | |
| Salaries | 12,900 | 9,900 |
| Payroll taxes | 984 | 834 |
| Office | 5,609 | 2,379 |
| Professional fees | 9,864 | 15,937 |
| Miscellaneous | 5,131 | 2,654 |
| | <u>34,488</u> | <u>31,704</u> |
| Fund raising | 500 | 3,439 |
| Total expenses | <u>377,544</u> | <u>266,677</u> |
| Excess of support and revenue over expenses | 1,105,995 | 249,470 |
| Fund balance - beginning | <u>2,336,410</u> | <u>2,086,940</u> |
| Fund balance - ending | <u>\$ 3,442,405</u> | <u>\$ 2,336,410</u> |

See accompanying notes.

KING URBAN LIFE CENTER, INC.

Statements of Cash Flows - Modified Cash Basis

| For the years ended December 31. | 1998 | 1997 |
|---|------------------|----------------|
| Cash flows from operating activities: | | |
| Excess of support and revenue over expenses | \$ 1,105,995 | \$ 249,470 |
| Adjustments to reconcile excess of support and revenue over expenses to net cash flows from operating activities: | | |
| Depreciation | 150,331 | 108,256 |
| Net cash flows from operating activities | 1,256,326 | 357,726 |
| Cash flows for investing activities: | | |
| Acquisition of property and equipment | (1,331,690) | (408,875) |
| Cash flows from financing activities: | | |
| Net proceeds from short-term borrowings | 86,069 | 50,000 |
| Net decrease in cash | 10,705 | (1,149) |
| Cash - beginning | 5,568 | 6,717 |
| Cash - ending | \$ 16,273 | \$ 5,568 |

See accompanying notes.

Notes to Financial Statements - Modified Cash Basis**1. Summary of Significant Accounting Policies:****Description of Business:**

King Urban Life Center, Inc. (the Corporation) was organized to acquire and rehabilitate buildings and sites of historic interest in Western New York. Since its inception, the principal activity of the Corporation has been to restore the former St. Mary of Sorrows Church for reuse as the King Urban Life Center. It had been the original intent to lease space in the building to tenants engaged in various human service activities. Over time, however, the Corporation has taken a more active role in facilitating the organization of programs which occupy the space, including an early childhood center operated in cooperation with the Buffalo Public Schools and a variety of support services aimed at the children of the program and their families. Revenue for the Corporation generally comes from private and governmental grants.

Basis of Accounting:

The Corporation's policy is to prepare its financial statements on a modified cash basis. Under that basis, certain support and revenue is recognized when received rather than when earned, and certain expenditures are recognized when paid rather than when the obligation is incurred. Property and equipment purchases are capitalized and depreciation is provided. Short-term borrowings are recognized as liabilities in these financial statements.

Cash in Financial Institutions:

Cash in financial institutions may exceed insured limits at various times during the year and subject the Corporation to concentrations of credit risk.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Property and equipment consists mainly of restorations to the former St. Mary of Sorrows Church and a nearby residential structure which was converted into a health care clinic.

Depreciation is provided using the straight-line method over periods ranging from five to thirty years. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

Income Taxes:

The Corporation is a 501(c)(3) organization exempt from taxation under Section 501(a) of the Internal Revenue Code, and has been classified as a public charity by the Internal Revenue Service.

Use of Estimates:

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

2. Property and Equipment:

| | 1998 | 1997 |
|------------------------------------|--------------------|--------------------|
| Land | \$ 17,174 | \$ 17,174 |
| House | 244,417 | 244,417 |
| Leasehold improvements | 3,395,227 | 2,128,586 |
| Office and instructional equipment | 270,206 | 205,157 |
| | <u>3,927,024</u> | <u>2,595,334</u> |
| Less accumulated depreciation | 333,664 | 183,333 |
| | <u>\$3,593,360</u> | <u>\$2,412,001</u> |

3. Short-Term Borrowings:

At December 31, 1998 and 1997, the Corporation was advanced \$31,159 from the City of Buffalo for construction. The advances are non-interest bearing, unsecured, and payable upon receipt of New York State grant revenue. Additionally, at December 31, 1998 and 1997, the Corporation was also advanced \$136,069 and \$50,000 from a Foundation for operations. This loan is non-interest bearing and due on demand.

4. Commitments:

In 1989 the Corporation entered into a lease with the City of Buffalo for the rental of the land and building comprised of the former St. Mary of Sorrows Church which the Corporation is currently refurbishing. The lease term is 99 years with an annual rental payment due of \$1.

5. Subsequent Event:

In 1999, the Corporation was awarded a \$1,000,000 grant from the United States Department of Urban Development. The grant proceeds are to be used for the continuing restoration project as described in Note 1.

Attachment III-22-a

Special Education Services



**BUFFALO PUBLIC SCHOOLS
SPECIAL EDUCATION
816 CITY HALL
BUFFALO, NEW YORK 14202
716 851-3711
FAX 851-3746**

**MARION CANEDO
ASSOCIATE SUPERINTENDENT
FOR INSTRUCTIONAL SERVICES**

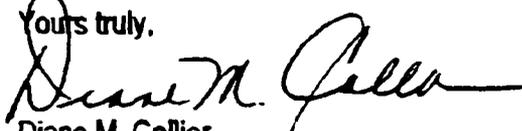
**DIANE M. COLLIER
ASSISTANT SUPERINTENDENT
FOR SPECIAL EDUCATION**

January 11, 2000

Dr. C. Massey
King Urban Life Center
938 Genesee Street
Buffalo, New York 14211

Dear Dr. Massey:

The Buffalo City School District is currently reviewing the King Center Charter School Proposal. My staff and I will be reviewing the document with a focus on students with disabilities and what has been already proposed with respect to services. We expect to determine how and what special education services shall be provided once this review has been completed.

Yours truly,

Diane M. Collier
Assistant Superintendent for Special Education

DMC/gw

Attachment X-60

Proposed Lease

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THIS AGREEMENT

MADE AS OF this _____ day of _____, 2000, by and between

THE KING URBAN LIFE CENTER, INC.

A New York Not-For-Profit Corporation with offices at 938 Genesee Street, Buffalo, New York, 14211 (hereinafter called "King Center"), Lessor

And

KING CENTER CHARTER SCHOOL, INC.

A Not-For-Profit Corporation incorporated under the laws of the State of New York, with its principal office and place of business at 938 Genesee Street, Buffalo, New York 14211 (hereinafter called the "School"), Lessee

WITNESSETH:

Whereas King Center is the exclusive long term lessee of a building (hereinafter the "Building") whose address is 938 Genesee Street, Buffalo, New York 14211, which can be used for the purpose of providing facilities for operating an innovative "model" Early Childhood Center.

Whereas, the School desires to rent a portion of the said premises for the operation of such a program and requires the use of the existing classrooms and classroom furnishings and equipment accommodating approximately 100 children and access to such additional areas and facilities mutually agreed upon by both the School and the King Center including, but not limited to: lunchroom, kitchen facilities, toilet rooms, corridors and stair halls, during normal school "hours", "days" and "sessions" as hereinafter defined.

Excepting the use of said building as above described for the School during normal School hours, all other areas of the Building shall be reserved for the exclusive control and use by the King Center, it being the intent of the King Center that the said Building shall continue to be a Community Center providing various afternoon, evening and weekend programs of a cultural and educational nature for children and adults.

Whereas, the Lessee wishes to enter into a lease with the Lessor,

Now, therefore, it is mutually agreed as follows:

1. A) The term of this lease shall be one (1) year and shall commence on July 1, 2000 and terminate on June 30, 2001.
- B) For the first 12 months (2000-2001) commencing July 1, the School agrees to pay the King Center the rent of _____ in _____ equal payments of _____ in advance on the 1st day of each and every month to "King Urban Life Center, Inc.", 938 Genesee Street, Buffalo, New York 14211.

The lease shall be subject to escalation annually after the first full year of operation, that is commencing July 1, 2001, to be at the lower of five (5) percent per annum or the Consumer Price Index (C.P.I.), for all markets in the Buffalo area SMSA, published most closely preceding July 1 of such year.

2. The premises hereby let shall be used for the various educational programs to be conducted and supervised by the School in accordance with the Charter granted the School by the State University of New York Board of Trustees.
3. The School agrees to hold the King Center harmless in case of any accident, death or injury to anyone using the leased premises during the leased periods, in the event said accident, death or injury is not caused by the negligence of the King Center, its agents or employees.
4. The King Center agrees to make the leased space, existing furnishings and classroom equipment available to the School for the purposes intended during the "hours", "days" and "sessions" as hereinafter defined.
5. The King Center shall make all repairs and capital improvements to the leased premises made necessary by reason of ordinary wear and tear or action of the elements and shall be responsible for all matters of day-to-day maintenance, janitorial service, snow removal, garbage collection, water and sewer charges. The School shall be responsible for all repairs and damage to the leased premises, furnishing and equipment not due to normal wear and tear and caused in connection with its operation of the School.
6. The King Center shall provide fuel required at the premises for heating purposes, and fuel shall be furnished in sufficient amounts to maintain ambient temperature of 68 degrees F when the outside temperature is 0 degrees or above or other standard required by law, during the hours, days and sessions as hereafter defined.
7. The King Center will open the building for use by the School each day during hours the program is in "session". The School will give reasonable notice in writing of the normal days and hours of operation of the program including designation of holidays and vacation periods. Such "hours", "days" and "sessions" of operation shall be deemed the "leased period".

- 8. Indemnification – The School as Lessee/Tenant covenants and agrees with the King Center that during the term of this lease and for such other times as the School shall hold or have access to the leased premises, and so long as liability may remain to the King Center, that it will indemnify and hold the King Center harmless from any claim, injury, loss or damage of whatever kind and nature to any person or property on or about the leased premises or the driveways, paved areas, and sidewalks adjacent thereto resulting from the negligence of the School, its agents, employees, students, parents, guests, invitees and licensees.
- 9. Insurance – School acknowledges to the King Center that it is fully insured against any and all claims, demands, suits, judgments, expenses and costs of any and every kind, or account of the injury or debt of persons, or loss of or damage to property arising in any matter out of the terms of this Agreement in the following amounts:

Policy:

Amount:

The School shall furnish proof of such coverage prior to the commencement of this lease. All policies shall name the King Center as an interested party by endorsement furnished to the King Center prior to the commencement of the term of this lease.

- 10. This agreement constitutes the sole agreement by and between the parties and may not be changed, modified or discharged without a writing by the party to be charged.
- 11. That all applicable laws of the State of New York and ordinances of the City of Buffalo pertaining to maintenance and operations of buildings and parking lot, together with any provisions of law required in contracts with public agencies or municipalities shall be complied with by the King Center provided the School shall have given the King Center notice of such requirements.
- 12. The lease shall be terminable at the option of the School for any ensuing school year by written notice to the King Center on or before February 1 of any year, which notice shall be effective as of the following June 30th.
- 13. The lease shall be terminable at the option of the King Center by written notice to the School on or before February 1 of any year, which notice shall be effective as of the following June 30th.

- 14. This lease shall be automatically renewable for four one year successive terms unless terminated by the Lessor or Lessee as herein provided.
- 15. The School affirms that it has taken proper procedural steps to authorize the lease by its Board of Directors.
- 16. A) The parties agree that the initial term of the lease does not exceed five (5) years.
- B) The term "lease" does not include an option to buy.
- C) The entire lease shall be voidable by the Commissioner of Education if it was entered into by the Lessee in violation of New York State's General Municipal Law §410 except that the Lessor shall be entitled to retain all amounts paid under the lease for the period of time the Lessee has or will occupy the leased premises.

17. Definitions:

- A) Term of the lease. The twelve-month period commencing July 1st of the calendar year during which the Lessee shall conduct school "sessions" during normal school days and school "hours".
- B) Sessions – The School "sessions" shall be the number of School "days" that the School is required to be in "session" pursuant to the requirements of the Buffalo Board of Education or the State Department of Education but as modified and adjusted by the School so as to reduce the number of school days during which the School is not "in session". The total number of days that the School shall be "in session" shall not exceed one hundred and eighty-five (185) days except as the King Center and the School shall expressly agree, with appropriate compensation.
- C) Days – The School's "days" shall normally be Monday through Friday and exclusive of holidays as defined by the School. Nothing herein shall prevent the School conducting a "session" on a Saturday or holiday, provided it does not interfere with a previously scheduled activity of the King Center.
- D) Hours – Schools hours shall be 8:45 a.m. to 3:15 p.m.

In witness whereof, the parties hereto have set their hands and seals, the day and year first above written.

The King Center Charter School, Inc.

The King Urban Life Center, Inc.

By: _____

By: _____

Date: _____

Date: _____

STATE OF NEW YORK)
COUNTY OF ERIE)
CITY OF BUFFALO)

On the _____ day of _____, in the year 2000 before me, the undersigned,
a notary public in and for said state, personally appeared _____
(Name of Individual signing for King Center Charter School, Inc.)
personally known to me or proved to me on the basis of satisfactory evidence to be the individual
whose name is subscribed to the within instrument and acknowledged to me that he executed the
same in his capacity, and that by his signature on the instrument, the individual or the person upon
behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK)
COUNTY OF ERIE)
CITY OF BUFFALO)

On the _____ day of _____, in the year 2000 before me, the undersigned,
a notary public in and for said state, personally appeared **Finley R. Greene, Jr.**
(Name of Individual signing for King Urban Life Center, Inc.)
personally known to me or proved to me on the basis of satisfactory evidence to be the individual
whose name is subscribed to the within instrument and acknowledged to me that he executed the
same in his capacity, and that by his signature on the instrument, the individual or the person upon
behalf of which the individual acted, executed the instrument.

Notary Public