



# Renaissance Academy Charter School of the Arts Financial Operations

Report of Examination

Period Covered:

July 1, 2014 — March 17, 2016

2016M-198



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

August 2016

Dear School Officials:

A top priority of the Office of the State Comptroller is to help charter school officials manage school financial operations efficiently and effectively and, by so doing, provide accountability for moneys spent to support school operations. The Comptroller audits the financial operations of charter schools outside of New York City to promote compliance with relevant statutes and observance of good business practices. This oversight identifies opportunities for improving school financial operations and Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard school assets.

Following is a report of our audit of the financial operations of the Renaissance Academy Charter School of the Arts, entitled Financial Operations. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Section 2854 of the New York State Education Law, as amended by Chapter 56 of the Laws of 2014.

This audit's results and recommendations are resources for school officials to use in effectively managing financial operations and in meeting the expectations of the residents, students and their parents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

A charter school is a public school financed by local, State and federal resources that is not under the control of the local school board. Charter schools generally have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in Article 56 of Education Law and in its bylaws, charter agreement and fiscal/financial management plans. Charter schools are required to set both financial and academic goals, and a school's renewal of its charter is dependent on meeting these goals.

The Renaissance Academy Charter School of the Arts (School) is located in the Town of Greece, Monroe County. The oversight for School operations is provided by the Board of Trustees (Board), which is composed of seven members. The Board is responsible for the general management and control of the School's financial and educational affairs. The Board appoints the chief educational officer (CEO) who is responsible, along with other administrative staff, for the School's day-to-day management under the Board's direction. The chief operations officer (COO) is the chief accounting officer and is responsible for maintaining custody of the School's funds and financial records and preparing the monthly and annual financial reports.

The School's charter was approved by the New York State Board of Regents on December 17, 2013, with operations beginning September 1, 2014. The School provides education to approximately 250 students from kindergarten through third grade. The School's 2014-15 fiscal year operating expenditures totaled \$2.5 million. These expenditures were funded primarily with revenues derived from billing the area school districts<sup>1</sup> for resident pupils (84 percent) and from certain State and federal aid attributable to these pupils (15 percent).<sup>2</sup>

## Objective

The objective of our audit was to review Board oversight of the School's financial operations. Our audit addressed the following related question:

- Have School officials provided adequate oversight of the School's financial operations to ensure that assets are safeguarded?

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<sup>1</sup> The billed school districts include Greece, Rochester City, East Irondequoit, Spencerport, Gates-Chili, Churchville-Chili, Fairport and Rush-Henrietta.

<sup>2</sup> The remaining 1 percent is from local and other revenue sources.

**Scope and  
Methodology**

We assessed the Board’s oversight of the School’s cash disbursements for the period July 1, 2014 through March 17, 2016.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report. Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

**Comments of  
School Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with School officials, and their comments, which appear in Appendix A, have been considered in preparing this report. School officials generally agreed with our findings and recommendations and indicated they planned to initiate corrective action.

The Board has the responsibility to initiate corrective action. We encourage the Board to prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within 90 days. For more information on preparing and filing your corrective action plan, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the School Board Secretary’s office.

## Financial Operations

The Board is entrusted with the responsibility of safeguarding School resources. The Board fulfills this responsibility, in part, by establishing and implementing adequate internal controls to properly safeguard the School's assets and ensuring compliance with the School's conflict of interest policy. These controls are essential to ensure that disbursements are accurately accounted for and made for legitimate School purchases.

Generally, we found that the Board designed an adequate system of controls by establishing policies and procedures for managing, accounting and reporting the School's financial operations. However, the Board should provide clearer guidance with respect to conflicts of interest as well as better oversight of School officials' compliance with designed controls. For example, we found the CEO signed checks payable to herself which were not dually signed by the Board Chairperson as required, and certain checks were approved and paid without having adequate supporting documentation. Additionally, we found the Board entered into agreements with two current Trustees which appear to have conflicts of interest.

### Cash Disbursements

The School's policy requires the dual signatures of the CEO and Board Chairperson on all non-recurring checks greater than \$10,000 or when the CEO is the payee. Good business practice requires itemized receipts to be attached to all claims to substantiate that purchases are for legitimate School purposes. A receipt should include the amount of the charge, the name of the individual who incurred the charge, the purpose for the charge and, if necessary, any additional description of the item purchased if not clearly detailed on the receipt. In addition, cash disbursement duties must be segregated so that no single individual controls most or all phases of a disbursement transaction. If it is not feasible to segregate incompatible duties because of limited staff resources, the Board must establish compensating controls, such as increased oversight. Board policy stipulates that no single individual should control all phases of a transaction such as authorization, recordkeeping, custody, verification and reporting.

We found that the School could strengthen controls over cash disbursements. The School's COO is responsible for most of the financial transactions. However, the CEO, Budget Director and Board members provide additional oversight which serves to mitigate the risk of errors or irregularities in most aspects of the School's disbursement processes. We reviewed all non-recurring payments of \$10,000 or more from July 1, 2015 through February 10, 2016,

which consisted of 11 checks totaling \$396,378, for dual signatures. We found three payments totaling \$52,499 that were signed only by the CEO. We also reviewed all payments where the CEO was the payee, which consisted of four checks totaling \$322, and found none included the signature of the Board Chairperson. Additionally, we reviewed 30 check payments totaling \$25,205 to determine if they were properly approved and supported by adequate documentation and found four payments totaling \$5,608 lacked adequate supporting documentation. All disbursements reviewed appeared to be for legitimate School purposes.

The School's credit card policy requires that all credit card charges be supported by invoices or travel reports eligible for reimbursement. The School has two credit cards that are assigned to the CEO and COO. The administrative assistant sometimes uses either the CEO's or COO's credit card to place orders for general supplies used at the School.

We examined the documentation for all 41 purchases totaling \$3,990 on the November 2015 credit card statement and found the purchases were for legitimate School purposes. However, we found the packing slips were not attached to the credit card statement, but were filed in a separated binder by month. We attempted to match the packing slips to this credit card statement. We found that 28 purchases (68 percent) were not supported by sufficient documentation. The purchases were missing either the request form or receipt/packing slips or both.

Although the disbursements appear to be for proper School purposes, the Board has not established adequate procedures to ensure that all disbursements have sufficient supporting documentation, are shipped to the school address and were properly authorized or that mitigating controls were functioning as designed. Due to these weaknesses there is a risk that errors, irregularities or fraud could occur and not be detected and corrected in a timely manner.

### **Potential Conflicts of Interest**

Charter schools have fewer legal operational requirements than traditional public schools. Most of the regulations for a charter school are contained in the entity's bylaws, charter agreement and fiscal/management plans. Additionally, Education Law was amended on May 28, 2010 to state that charter schools' officers and employees must comply with the provisions of Article 18, Sections 800 through 806 of New York State General Municipal Law (GML) relating to conflicts of interest for municipal officers and employees.

In general, the provisions of GML Article 18 limit the ability of municipal officers and employees, including school district officers and employees, to enter into contracts in which both their personal

financial interests and their public powers and duties conflict. More specifically, unless a statutory exception applies, Article 18 prohibits municipal officers and employees from having an “interest” in contracts with the municipality for which they serve when they also have the power or duty – either individually or as a board member – to negotiate, prepare, authorize or approve the contract; to authorize or approve payment under the contract; to audit bills or claims under the contract; or to appoint an officer or employee with any of those powers or duties. For this purpose, a contract includes any claim, account, demand against or agreement with a municipality, expressed or implied.

Municipal officers and employees have an interest in a contract when they receive a direct or indirect monetary or material benefit as a result of a contract. Municipal officers and employees are also deemed to have an interest in the contracts of their spouse, minor children and dependents (except employment contracts with the municipality); a firm, partnership or association of which they are a member or employee; or a corporation of which they are an officer, director or employee, or directly or indirectly own or control any stock. As a rule, interests in actual or proposed contracts on the part of a municipal officer or employee, or his or her spouse, must be publicly disclosed in writing to the municipal officer or employee’s immediate supervisor and to the governing board of the municipality. However, disclosure, abstention or recusal do not cure an interest in a contract otherwise prohibited by Article 18.<sup>3</sup>

We found that certain provisions of the School’s charter, bylaws and code of ethics appear inconsistent with each other as related to conflicts of interest. For example, the charter states that the School shall not, directly or indirectly, enter into or permit to exist any transaction<sup>4</sup> with any affiliate of the School, any member of the Board or any employee of the School, unless the terms of such transaction<sup>5</sup> are no less favorable to the School than those that could be obtained at the time from a person or entity that is not such an affiliate, member or employee. In addition, the involved school trustee, officer or employee must recuse him/herself from voting on or deciding any matters related to such transaction. However, the provisions of Article 18 applicable to the School (Sections 800-806) may still result in a transaction that constitutes a prohibited interest under GML because abstention and recusal does not cure a prohibited interest in a contract.

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<sup>3</sup> See, e.g., Opinions of the State Comptroller Nos. 83-168 and 2000-7.

<sup>4</sup> Including the purchase, sale, lease or exchange of any property or the rendering of any service

<sup>5</sup> Considering all of the facts and circumstances



There also appear to be inconsistencies between the language in the School's bylaws relating to conflicts of interest.<sup>6</sup> Additionally, the charter states that the School and its trustees, officers and employees shall abide by the School's code of ethics, which must be consistent with the provisions of GML Sections 800 through 806 as made applicable by the New York State Charter Schools Act of 1998, codified as Article 56 of the Education Law. However, the School's code of ethics does not address each of the required issues set forth in GML Section 806,<sup>7</sup> and appears to permit transactions specifically prohibited by GML Sections 800 through 802.

We found examples of transactions in which certain Trustees appear to have a prohibited interest pursuant to GML. Entering into such transactions may have occurred as a result of the School not having clear guidance as to the applicability of GML Sections 800 through 806.

- Promissory Note: In June 2015 the School purchased a building from the Greece Central School District. To purchase the building, the School took out a mortgage from a bank. According to Board minutes, the School needed additional funds to help cover the difference between the bank mortgage and the building's purchase price. A Trustee, to whom the School issued a promissory note, agreed to lend \$50,000 to the School to cover the difference. In exchange, the Trustee was to receive interest on the unpaid portion of the principal sum at the rate of 6 percent per year.

The promissory note between the School and Trustee is an agreement and, therefore, is a contract for purposes of Article 18. The Trustee has an interest in the contract because he receives a direct monetary benefit as a result of the contract in the form of interest on the unpaid balance of the loan. As a member of the Board of Trustees, this individual also possesses one or more powers or duties that could give rise to a prohibited interest. As none of the statutory exceptions appear to apply, the Trustee's interest in the contract is prohibited under the provisions of Article 18 applicable to charter schools (i.e., GML 800-806).

- Legal Services: A Trustee is a "contract partner" in a law firm<sup>8</sup> and provided certain legal services to the School. During

<sup>6</sup> For example, compare Article II, Section 2.10 of the School's bylaws, which addresses contracts with the corporation, with Article VIII of the bylaws relating to conflicts of interests and codes of ethics.

<sup>7</sup> In particular, GML Section 806 requires a code of ethics to address certain issues: disclosure of interests in legislation before the local governing body, holding of investments in conflict with official duties, private employment in conflict with official duties and future employment.

<sup>8</sup> Organized as a limited liability partnership (LLP)

the period reviewed, these legal services totaled \$4,937. According to a disclosure form provided to the Board, the Trustee stated that he is a contract partner of the LLP and receives compensation from the LLP, but does not have a direct ownership interest in the LLP.

Each invoice submitted by the LLP to the School for legal services is a claim, and is, therefore, a contract. Although it is not entirely clear, to the extent the LLP holds the Trustee out to be a partner of the LLP, we believe the Trustee should be regarded as a “member” of the LLP for purposes of Article 18.<sup>9</sup> As a member of a partnership, the Trustee is deemed to have an interest in each contract. As a Board member, this individual also possesses one or more powers or duties that could give rise to a prohibited interest. As no statutory exceptions appear to apply under these circumstances, the Trustee’s interest in the contracts would also be prohibited based on the provisions of Article 18 applicable to charter schools.

Although we believe each Trustee has a prohibited interest in the contracts pursuant to provisions of Article 18, we acknowledge that, prior to the Board entering into the contracts, it appears the Board sought legal guidance as to whether it was permissible for the School to enter into each transaction. The legal guidance stated, in part, that subject to certain conditions particularly relating to full disclosure and documentation, Board members could make loans to the entity and could engage the law firm as a provider of services.

In the case of both Trustees, we found that the Trustees disclosed, in writing, the potential conflict of interest to the Board, as well as abstained from, and left the room, during the Board vote. However, abstention and recusal do not cure an otherwise prohibited interest in a contract.

## Recommendations

The Board should:

1. Establish policies and procedures to ensure that all disbursements are properly supported with appropriate documentation prior to payment.
2. Consult with its legal counsel to address the apparent inconsistencies between the School’s charter, bylaws and code of ethics policy and the application of Sections 800 through 806 of GML.

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<sup>9</sup> According to the law firm’s website, the Trustee is a partner of the LLP.

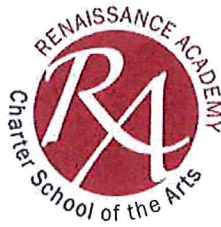
School officials should:

3. Ensure they are following Board policy requiring two signatures on individual checks that are \$10,000 and over and on checks to the CEO.

## **APPENDIX A**

### **RESPONSE FROM SCHOOL OFFICIALS**

The School officials' response to this audit can be found on the following pages.



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**Unit Name: Renaissance Academy Charter School of the Arts**  
**Audit Report Title: Financial Operations Report of Examination**  
**Audit Report Number: 2016M-198**

**Audit Recommendation:**

- 1. Establish policies and procedures to ensure that all disbursements are properly supported with appropriate documentation prior to payment.**

**Implementation Plan of Action:**

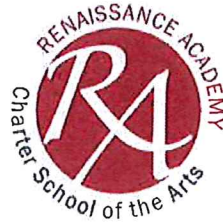
Renaissance Academy Charter School of the Arts made an immediate corrective action plan to address this recommendation. Our procedure to address this issue is as follows. A purchase request is examined for approval by the Chief Operational Officer to make sure the request is appropriate and within our operating budget for the particular account it is to be charged against. Once the purchase is approved, the request then goes to our purchasing department. Once the order is placed, a receipt of the order and the original request is placed in a binder marked "pending orders." When the item is delivered to the school, the packing slip is then attached to the original order receipt and request. When the invoice is received, it is first time stamped, then attached to the original order receipt and request as well as the packing slip and sent to the Chief Operational Officer to process for payment. At this time, the Chief Operational Officer can verify that the original order request, receipt, packing slip, and invoice match appropriately prior to issuing payment. Once this information has been verified, the payment is processed, and the information is filed appropriately. The Financial Policy and Procedures will be revised to reflect the aforementioned corrective action plan and sent to the full Board of Directors for approval and adoption.

**Implementation Date:**

August 9<sup>th</sup>, 2016

**Person Responsible for Implementation:**

Craig A. Eichmann, Chief Operational Officer



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**Audit Recommendation:**

- 2. Consult with its legal counsel to address the apparent inconsistencies between the School's charter, bylaws and code of ethics policy and the application of Sections 800-806 of GML.**

**Implementation Plan of Action:**

The Board Chairperson has consulted with the schools attorney and has also been in contact with State Attorneys to address the concern over our bylaws and code of ethics policy. The Bylaws and Code of Ethics will be adjusted or re-written to be in accordance with all State of New York laws based on the recommendations for corrective action by the School's legal council and the New York State Education Departments legal team. Once the Bylaws and Code of Ethics Policy have been adjusted, they will then be sent to the full Board of Directors for approval and adoption.

**Implementation Date:**

October 11<sup>th</sup>, 2016

**Person Responsible for Implementation:**

Alan Lockwood, Board Chairperson

**Audit Recommendation:**

- 3. Ensure they are following Board policy requiring two signatures on individual checks that are over \$10,000.00 and over and checks to the CEO.**

**Implementation Plan of Action:**

An immediate corrective action will be implemented to ensure compliance with Board Policy in regard to this recommendation. All checks written that are \$10,000.00 or more will have both the CEO and the Board Chairperson's signature. In all cases, purchases that exceed that amount are Board Approved prior to



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entering into a purchase agreement or contract. In regard to reimbursement checks issued to the CEO, we will ensure that they also have the required signature of the Board Chairperson as well as the CEO's signature, as written in our Financial Policy and Procedures. We will also avoid the necessity of reimbursement checks to the CEO by using the school credit card for school related purchases whenever possible.

**Implementation Date:**

July 1<sup>st</sup>, 2016

**Person Responsible for Implementation:**

Dr. Donna Marie Cozine, Chief Educational Officer

**Signed:**

\_\_\_\_\_

**Alan S Lockwood**  
**Board Chairperson**  
**Renaissance Academy Charter School of the Arts**

August 2, 2016

**Date**

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed School officials and Board members involved in the School's business operations.
- We reviewed Board meeting minutes and financial policies and procedures.
- We reviewed September 2015 (from July 1, 2015 through February 10, 2016), the month with the largest number of claims, to test claims. Using a random number generator, we selected a sample of 13 vendor claims totaling \$19,159 to determine if the claims were properly authorized and supported prior to payment.
- We reviewed the November 2015 credit card statement with 41 purchases totaling \$3,990 to determine if the expenditures were proper and adequately supported. We selected November 2015 because it was the first month after the October 2015 Board meeting discussion regarding the external auditor's recommendation to attach the receipts to the billing statements instead of filing them in a separate location.
- We reviewed the July 1, 2015 through February 10, 2016 check register to identify and review all payments where the CEO was the payee. We identified and reviewed four checks totaling \$322 to determine if payments were properly authorized and supported.
- We reviewed the December 2015 bank statement (from July 1, 2015 through February 29, 2016), the month with the largest number of transactions, to review disbursements. We selected all the nonpayroll cash disbursements (44 transactions totaling \$37,997) to trace from accounting records to canceled checks to determine if they were recorded timely.
- We reviewed all 11 checks made for payments of \$10,000 and over, from July 1, 2015 through February 10, 2016, and totaling \$396,378 to identify all nonrecurring disbursements (single check paid to a vendor) to determine if the checks had two signatures per Board policy.
- We reviewed all payments to the law firm in which the Trustee is a contract partner totaling \$4,937.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.



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