

Application: Primary Hall Preparatory Charter School

Arielle Peterson - apeterson@primaryhall.org
2022-2023 Annual Report

Summary

ID: 0000000128
Last submitted: Oct 30 2023 03:11 PM (EDT)
Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Jul 29 2023

Instructions

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the [Annual Report Portal](#). When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

PRIMARY HALL PREPARATORY CHARTER SCHOOL 800000091547

a1. Popular School Name

Primary Hall

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

BUFFALO CITY SD

e. Date of Approved Initial Charter

Dec 10 2019

f. Date School First Opened for Instruction

Sep 7 2021

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.

Mission Driver 1: Rigorous Curriculum

Mission Driver 2: Individualized Supports

Mission Driver 3: Positive Character Development

h. School Website Address

primaryhall.org

i. Total Approved Charter Enrollment for 2022-2023 School Year

162

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

143

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k
1
2

I. Charter Management Organization

Do you have a [Charter Management Organization?](#)

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	2408 Main St. Buffalo, NY 14214	7165974373	Buffalo	K-2	K-3	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Arielle Peterson	Executive Director	716-597-4373	██████████	apeterson@primaryhall.org
Operational Leader	Erin Brooks	Operations Manager	716-597-4373		ebrooks@primaryhall.org
Compliance Contact	Arielle Peterson	Executive Director	716-597-4373	██████████	apeterson@primaryhall.org
Complaint Contact	Arielle Peterson	Executive Director			
DASA Coordinator	Montina Flippen	Dean of Culture	716-597-4373		mflippen@primaryhall.org
Phone Contact for After Hours Emergencies	Arielle Peterson	Executive Director	716-597-4373	██████████	apeterson@primaryhall.org

m1b. Is site 1 in public (co-located) space or in private space?

Private Space

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.**

Site 1 Certificate of Occupancy (COO)

[Certificate of Occupancy_3.2023.pdf](#)

Filename: Certificate of Occupancy_3.2023.pdf **Size:** 151.3 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[Fire Safety Report Feb 2023.pdf](#)

Filename: Fire Safety Report Feb 2023.pdf **Size:** 251.2 kB

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school’s charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.

No

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Arielle Peterson
Position	Executive Director
Phone/Extension	716-597-4373
Email	apeterson@primaryhall.org

q. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Click **YES to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).**

Responses Selected:

Yes


As outlined in ENTRY 10:

Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo.](#) Click **YES** to agree.

Responses Selected:

Yes

Signature, Head of Charter School

A large black rectangular redaction covers the signature of the Head of Charter School. A thin horizontal line extends from the right side of the redaction.

Signature, President of the Board of Trustees

A large black rectangular redaction covers the signature of the President of the Board of Trustees. A thin horizontal line extends from the right side of the redaction.

Date

Jul 29 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Jul 29 2023

Instructions

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (**For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**);
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[\[1\]](#) Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Report when financials have been submitted in November.)

Form for Entry 2 Links to Critical Documents on School Website

School Name: Primary Hall Preparatory Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item

4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the **link** from the school's website for each of the items:

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://primaryhall.org/family-resources</u>
2. Board meeting notices, agendas and documents	<u>https://primaryhall.org/board-meetings</u>
3. New York State School Report Card	<u>https://primaryhall.org/family-resources</u>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u>https://primaryhall.org/family-resources</u>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	<u>https://primaryhall.org/family-resources</u>
6. Authorizer-approved FOIL Policy	<u>https://primaryhall.org/family-resources</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>https://primaryhall.org/family-resources</u>

Thank you. 

Entry 3 Progress Toward Goals

Completed - Oct 30 2023

Instructions

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

1. ACADEMIC STUDENT PERFORMANCE GOALS

Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Using STEP, 70% of students in K will score a rating of Step 4 by the end of the school year in preparation for grade 1.	STEP (Strategic Teaching and Not Met Evaluation of Progress) Ratings	Not Met	Primary Hall is providing targeted reading support to all students, including Kindergarten, through the intervention program called Differentiated Reading Instruction. Teachers at Primary Hall were trained by professors from the University at Buffalo on how to implement the program. Additionally, teachers work with the Director of Curriculum and Instruction to create strategic academic interventions, individualized supports, and progress monitoring. In 2023-24, Primary Hall added the role of Literacy Interventionist, who works with kindergarten students struggling with early reading skills. Additionally,

				Primary Hall partners with Read to Succeed Buffalo to provide one-on-one tutoring for students, and the program is expanding in 2023-24 to include kindergarten students.
Academic Goal 2	Using STEP, 80% of grade 1 students who have enrolled for 2 years will score Step 7 in preparation for grade 2.	STEP (Strategic Teaching and Evaluation of Progress) Ratings	Not Met	Primary Hall is providing targeted reading support to all students, including Grade 1, through the intervention program called Differentiated Reading Instruction. Teachers at Primary Hall were trained by professors from the University at Buffalo on how to implement the program. Additionally, teachers work with the Director of Curriculum and Instruction to create strategic academic interventions, individualized supports, and progress monitoring. In 2023-24, Primary Hall added the role of Literacy Interventionist, who works with grade 1 students who are below grade-level expectations in reading. Additionally, Primary Hall partners

				<p>with Read to Succeed Buffalo to provide one-on-one tutoring for students in first grade. Primary Hall is also expanding literacy supports through participation in two grants. The first is through the Cullen Foundation, which is supporting Primary Hall to develop a tutoring program that will support students who are struggling with reading. The second grant is through Charter School Growth Fund, and this grant is dedicated to expanding science-based reading practices and instruction at Primary Hall.</p>
Academic Goal 3	Using STEP, 90% of grade 2 students who have enrolled for 3 years will score Step 10 in preparation for grade 3.	STEP (Strategic Teaching and Evaluation of Progress) Ratings	Not Met	<p>Primary Hall is providing targeted reading support to all students, including Grade 2, through the intervention program called Differentiated Reading Instruction. Teachers at Primary Hall were trained by professors from the University at Buffalo on how to implement the program. Additionally, teachers work with</p>

the Director of Curriculum and Instruction to create strategic academic interventions, individualized supports, and progress monitoring. In 2023-24, Primary Hall added the role of Literacy Interventionist, who works with grade 2 students who are below grade-level expectations in reading. Additionally, Primary Hall partners with Read to Succeed Buffalo to provide one-on-one tutoring for students in second grade. Primary Hall is also expanding literacy supports through participation in two grants. The first is through the Cullen Foundation, which is supporting Primary Hall to develop a tutoring program that will support students who are struggling with reading. The second grant is through Charter School Growth Fund, and this grant is dedicated to expanding science-based reading practices and

				instruction at Primary Hall.
Academic Goal 4	At least 85% of students will demonstrate three STEP levels of growth each year.	STEP (Strategic Teaching and Evaluation of Progress) Ratings	Not Met	<p>Primary Hall is providing targeted reading support to all students, through the intervention program called Differentiated Reading Instruction. Teachers at Primary Hall were trained by professors from the University at Buffalo on how to implement the program. Additionally, teachers work with the Director of Curriculum and Instruction to create strategic academic interventions, individualized supports, and progress monitoring. In 2023-24, Primary Hall added the role of Literacy Interventionist, who works with students who are below grade-level expectations in reading. Additionally, Primary Hall partners with Read to Succeed Buffalo to provide one-on-one tutoring for students in all grades. Primary Hall is also expanding literacy supports through participation in two</p>

				grants. The first is through the Cullen Foundation, which is supporting Primary Hall to develop a tutoring program that will support students who are struggling with reading. The second grant is through Charter School Growth Fund, and this grant is dedicated to expanding science-based reading practices and instruction at Primary Hall.
Academic Goal 5	At least 70% of each cohort has been enrolled for at least three years will score proficient (3 or 4) on NY State ELA assessments.	NYS ELA Assessment	Unable to Assess	
Academic Goal 6	Using NWEA MAP Math assessment, all students will demonstrate a growth of 5 percentage points per year until the average score exceeds 80%.	NWEA MAP Math Assessment	Met	
Academic Goal 7	At least 70% of each cohort who have been enrolled for at least 3 years will score proficient (3 or 4) on NY State Math assessments.	New York State Math Assessment	Unable to Assess	

Academic Goal 8	All students will exceed the local New York State Math Academic district proficiency by Assessment at least 15 percent.	New York State Assessment Math Assessment	Unable to Assess	
Academic Goal 9	At least 70% of students in grade 4 who have been enrolled for at least 2 years will perform at proficiency on the Grade 4 NY State Elementary Science assessment.	NYS Science Assessment	Unable to Assess	
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	School leadership will recruit, hire, manage, train, and retain staff.	Teacher retention, and staff vacancies	Partially Met	There are still staff vacancies.
Org Goal 2	The school leader will lead staff in an annual evaluation of the academic and operational programs against goals outlined in the charter.		Met	
Org Goal 3	The Board will approve a delineated organizational plan and approve job descriptions of Board members and key roles in the school.		Met	
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				

Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

Yes

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	The school operates in a fiscally sound manner with realistic budgets pursuant to a long-range financial plan, internal controls and procedures, and in accordance with the state law and generally accepted accounting practices. 100% of budgets are mission-aligned, balanced, and serve all students.		Met	
Financial Goal 2	100% of budgets demonstrate positive cash flow in all months.		Met	
Financial Goal 3	100% of annual external audits demonstrate the school meets or exceeds accurate GAAP and all required accounting measures.	Annual external audit, conducted with NYS Charter School Audit Guide	Met	
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2023.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4 - Audited Financial Statements

Completed - Oct 30 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

[PHP - FY23 audited-financial-report-template-nysed](#)

Filename: PHP_-_FY23_audited-financial-repo_Vwgczzc.xlsx Size: 74.8 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

[Instructions - SUNY-Authorized Charter Schools ONLY](#)

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Completed - Oct 30 2023

[Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.

EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[PHP - FY23 audited-financial-report-template-nysed](#)

Filename: PHP_-_FY23_audited-financial-repo_DPaoFBF.xlsx Size: 74.8 kB

Entry 4c – Additional Financial Documents

Completed - Nov 1 2023

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

1. Advisory and/or Management letter
2. Federal Single Audit
3. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

^[1] Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[transfer-receipt](#)

Filename: transfer-receipt.pdf Size: 167.2 kB

[PRIMARY HALL PREPARATORY CHARTER SCHOOL - 06](#)

Filename: PRIMARY_HALL_PREPARATORY_CHARTER_S_Menb1N0.pdf Size: 343.3 kB

[PRIMARY HALL PREPARATORY CHARTER SCHOOL - 06](#)

Filename: PRIMARY_HALL_PREPARATORY_CHARTER_S_6CuQf58.pdf Size: 419.0 kB

[PHP - FY23 audited-financial-report-template-nysed](#)

Filename: PHP_-_FY23_audited-financial-repo_jO6a4ty.xlsx Size: 74.8 kB

Entry 4d - Financial Contact Information

Completed - Oct 30 2023

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Arielle Peterson	apeterson@primaryhall.org	716-597-4373

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	mcain@mmb-co.com	585-423-1860	20

3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	EdTec	Bryson Wilson	1266 66th St. #4, Emeryville, CA 94608	BWilson@edtec.com	917-627-0398	3

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 30 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[PHP - updated-2023-2024-ar-budget-template](#)

Filename: PHP_-_updated-2023-2024-ar-budget_ut3z8aO.xlsx Size: 37.5 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 29 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[Rochelle Brown Financial Disclosure](#)

Filename: Rochelle_Brown_Financial_Disclosure_.pdf Size: 318.0 kB

[Benson Financial Disclosure 7](#)

Filename: Benson_Financial_Disclosure_7.2023.pdf Size: 659.2 kB

[T Hamilton](#)

Filename: T_Hamilton.pdf Size: 448.3 kB

[Ade Adegoke Financial Disclosure](#)

Filename: Ade_Adegoke_Financial_Disclosure.pdf Size: 1.5 MB

[Ed Stone Financial Disclosure](#)

Filename: Ed_Stone_Financial_Disclosure.pdf Size: 2.1 MB

[Pam S-J Financial Disclosure](#)

Filename: Pam_S-J_Financial_Disclosure.pdf Size: 2.3 MB

[Kristen Bellomo Financial Disclosure](#)

Filename: Kristen_Bellomo_Financial_Disclosure.pdf Size: 436.8 kB

[J](#)

Filename: J._Morris_Financial_Disclosure.pdf Size: 571.0 kB

Entry 7 BOT Membership Table

Instructions

Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to provide information for all --VOTING and NON-VOTING-- trustees.

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

1. 2022-2023 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Rochelle Brown	[REDACTED]	Chair	Governance	Yes	1	1/11/2020	1/11/2025	11
2	Christopher Benson	[REDACTED]	Vice Chair	Development Academic Governance	Yes	1	12/14/2021	1/11/2024	11
3	Tiffany Hamilton	[REDACTED]	Trustee/Member	Development Academic Governance	Yes	1	4/1/2021	1/11/2024	10
4	Jonathan Morris	[REDACTED]	Treasurer	Finance Academic	Yes	1	2/1/2022	1/11/2025	10
5	Edward Stone	[REDACTED]	Secretary	Finance	Yes	1	2/1/2022	1/11/2025	10
6	Kristen Bellomo	[REDACTED]	Trustee/Member	Academic	Yes	1	2/1/2023	2/1/2026	5 or less
7	Pamela Stephens-Jackson	[REDACTED]	Trustee/Member	Development	Yes	1	5/1/2023	1/11/2026	5 or less

8	Adewoye Adegoke	[REDACTED] [REDACTED] [REDACTED]	Trustee/ Member	Finance	Yes	1	5/1/2023	1/11/202 6	5 or less
9									

1a. Are there more than 9 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

1. SUNY-AUTHORIZED charter schools provide response relative to VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools provide a response relative to all trustees.

a. Total Number of BOT Members on June 30, 2023	8
b. Total Number of Members Added During 2022-2023	3
c. Total Number of Members who Departed during 2022-2023	2
d. Total Number of members, as set in Bylaws, Resolution or Minutes	8

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

8

Total number of Voting Members added during the 2022-2023 school year:

3

Total number of Voting Members who departed during the 2022-2023 school year:

2

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

15

Total number of Non-Voting Members on June 30, 2023:

0

Total number of Non-Voting Members added during the 2022-2023 school year:

3

Total number of Non-Voting Members who departed during the 2022-2023 school year:

2

Total Maximum Number of Non-Voting members in 2022-2023, as set by the board in bylaws, resolution or minutes:

0

Board members attending 8 or fewer meetings during 2022-2023

2

Thank you.

Entry 8 Board Meeting Minutes

Completed - Jul 29 2023

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

[July 22-June 23 Board Minutes](#)

Filename: July_22-June_23_Board_Minutes.pdf Size: 1.4 MB

Entry 9 Enrollment & Retention

Completed - Jul 29 2023

[Instructions for submitting Enrollment and Retention Efforts](#)

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

***SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>In the academic year 2021-2022, 77% of Primary Hall Preparatory Charter School's (PHPCS) student population qualified as Economically Disadvantaged. This number has increased, though we are waiting for updated data. During the school's latest recruitment season, the team prioritized recruitment efforts according to its enrollment target for this sub-group. Specifically, PHPCS sent targeted mailers to surrounding zip codes using census data to determine those areas with higher rates of child poverty and lower median incomes. We partnered with existing community organizations that support families from this sub-population, including the Delevan-Grider Community Center, Resource Council of WNY, Feedmore of WNY, and West Side Community Services for food and clothing and resource giveaways. Grassroots canvassing was also completed in economically depressed areas, emphasizing local housing communities and church outreach efforts. The school also launched a billboard campaign and ran radio ads on local stations. PHPCS developed relationships with local community centers, Head Start locations, and hubs. The school left recruitment materials for family access. The school held targeted recruitment events in neighborhoods with lower median incomes and higher child poverty rates than the City of Buffalo average. The school also continues to leverage targeted</p>	<p>During the 2022-2023 recruitment season, the school continues its partnerships with the Feedmore of WNY, Delevan-Grider Community Center, Resource Council of WNY, and West Side Community Services. The school held targeted recruitment events in neighborhoods with lower median incomes and higher child poverty rates than the City of Buffalo average. The school also continues to leverage targeted mailers and door-to-door canvassing in these neighborhoods as well. The school also incentivizes existing PHPCS families to refer other potential families to the school.</p>

	<p>mailers and door-to-door canvassing in these neighborhoods. The school also incentivizes existing PHPCS families to refer other potential families to the school. Primary Hall also partnered with Blue Cross, Blue Shield of WNY to provide school supplies for all families and is expanding potential partnerships to serve more families and extend to non-enrolled siblings.</p>	
<p>English Language Learners</p>	<p>In preparation for the 2022-23 academic year, the school secured a grant from the Cullen Foundation (totaling \$31,000) focused on recruiting, supporting, and retaining English Language Learners. As a result, the school has refined and improved its targeted recruitment efforts for this sub-group. We had the opportunity to recruit in other languages.</p> <p>During the 2022-23 recruitment season, the school ensured that all materials were translated into various languages, including Bengla, Spanish, and Arabic. The school also partnered with the International Institute of Buffalo to provide translation and support for families who speak French, Spanish, Arabic, Bengali, Burmese, and Swahili. The school's billboard campaigns included Bengali, Spanish, and Arabic translations. The school updated the PHPCS website to include translated resources and pages extended to other languages. The school website is now completely translated into Spanish. The school also ran ads on local Spanish radio language stations.</p>	<p>Primary Hall will continue with the work established in 2022-2023 and compare the numbers of interested and new families who speak diverse languages.</p>

<p>Students with Disabilities</p>	<p>Primary Hall Preparatory Charter School (PHPCS) is deeply committed to meeting the needs of our Students with Disabilities and continues to prioritize recruitment of this subgroup. Highlighting the school's commitment to serving the needs of diverse learners was central to the school's recruitment messaging and ethos in the inaugural 2021-22 and in its second school year of operation. The school's website and materials explicitly framed the school as a school for all families regardless of IEP status.</p>	<p>During the 2023-24 recruitment season, the school updated its website and recruitment materials to highlight its commitment to meeting students' individual needs regardless of IEP status (e.g. small group instruction and individualized goals). We now also have a Student Supports Coordinator who will be engaged in the recruitment and enrollment process to ensure a smooth transition for potential and new families.</p>
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>Primary Hall Preparatory Charter School (PHPCS) maintains a solid commitment to meeting the needs of all families regardless of family income. During the 2022-23 school year, the school held its partnerships with local community organizations to connect families with services as needs arose. The school partnered with Alpha Kappa Alpha, Sorority, Inc. - Gamma Phi Omega Chapter's CHIPP (Child Hunger Initiative Power Pack) program and FeedMore of WNY to serve students and their families.</p> <p>The school has also hired a full-time school counselor who will stand in the gap to ensure families are connected to resources and support over the school year. The school has also provided uniforms and supplies for families in need.</p>	<p>During the 2022-2023 school year, the school will maintain its partnerships with local community organizations to connect families with services as needs arise. The school will continue prioritizing relationship building with families and staff so that staff has a pulse on financial needs that might impede consistent school attendance or performance. The school will continue to provide vouchers for uniforms and other expenses that might arise.</p>
English Language Learners	<p>The school has partnered with REACH Academy to hire an ENL teacher. The school ensured that parent materials were translated into Spanish and Bangla to meet the needs of linguistically diverse families.</p>	<p>During the 2022-23 school year, the school partnered with the International Institute of Buffalo translation services for parent-teacher conferences for students and parent meetings. The school is also committed to increasing the number of teachers with ESL/ENL/ESOL certification and speakers of other languages.</p> <p>Through a grant from the Cullen Foundation, the school was able to provide two stipends to employees who served as translators to families who speak Spanish and Bengali.</p>

<p>Students with Disabilities</p>	<p>The school hired its founding Director of Curriculum and Instruction for the 2022-23 school year. The school's founding DCI holds a dual Special Education certification and will leverage said expertise in supporting and coaching teachers. The school's professional development calendar will include intentional sessions on supporting students with IEPs and those with diverse learning needs. The school's instructional model is focused on individualized goals and small-group instruction to support the needs of diverse learners and Students with Disabilities. This includes a new partnership with Read to Succeed Buffalo. All PHPCS teachers were trained on the school's academic intervention model and identifying/supporting students with disabilities.</p>	<p>For 2023-24 there is now the position of Student Supports Coordinator to ensure that all screening processes, IEPs, and support strategies are implemented.</p>
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Entry 10 – Teacher and Administrator Attrition

Completed - Jul 29 2023

Form for "Entry 10 – Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

Charter schools must ensure that all prospective employees^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

In the Annual Report, charter schools are asked to confirm that all employees have been cleared through the NYSED TEACH system; and, if denied clearance, confirm that the individual or employee has been removed from the TEACH system, and is not employed by the school.

1. Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

Attestation

Responses Selected:

I hereby attest that the school has reviewed, understands, and will comply with these requirements.

Entry 11 Percent of Uncertified Teachers

Completed - Jul 29 2023

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	1
Total Category A: 5 or 30% whichever is less	4.0

CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.

	FTE Count
i. Mathematics	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total	4

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total Category D	2

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	5.5

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	11.5

Thank you.



Entry 12 Organization Chart

Completed - Jul 29 2023

[Instructions](#)

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

[2022-23 PH Org Chart](#)

Filename: 2022-23_PH_Org_Chart.pdf Size: 102.9 kB

Entry 13 School Calendar

Completed - Sep 14 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools "... *unless the school's charter requires more instructional time than is required under the regulations.*"

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[23-24 Calendar vf 9](#)

Filename: 23-24_Calendar_vf_9.13.23.pdf Size: 79.4 kB

Entry 14 Staff Roster

Completed - Jul 29 2023

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer NOTE: MUST BE DONE FIRST	Select your school's authorizer from the drop-down list first , before completing the roster.
School Name and Institution ID	Select your school's name from the drop-down list .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[faculty-staff-roster-template-2023](#)

Filename: faculty-staff-roster-template-2023.xlsx Size: 20.4 kB

Optional Additional Documents to Upload (BOR)

Completed - Oct 31 2023

[PRIMARY HALL PREPARATORY CHARTER SCHOOL - 06](#)

Filename: PRIMARY_HALL_PREPARATORY_CHARTER_S_96uNR4y.pdf Size: 419.0 kB

[PRIMARY HALL PREPARATORY CHARTER SCHOOL - 06](#)

Filename: PRIMARY_HALL_PREPARATORY_CHARTER_S_4h4URA8.pdf Size: 343.3 kB

KeyBank Transfer Submitted

Confirmation Number: 2023143613593516

From Account:

**PRIMARY HALL PREPARATORY CHARTER SCHO
OL**

KeyBank Non Digital Checking - 5537

\$804,726.20 Available Balance

To Account:

**PRIMARY HALL PREPARATORY CHARTER SCHO
OL**

KeyBank Non Digital Checking - 0038

\$25,215.43 Available Balance

Amount:

\$25,000.00

Send On:

Today, 05/23/2023

Frequency:

One Time

Memo:

Escrow Transfer 2/4

PRIMARY HALL PREPARATORY CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 26, 2023

Board of Trustees
Primary Hall Preparatory Charter School

In planning and performing our audit of the financial statements of Primary Hall Preparatory Charter School (the “Charter School”) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the entity’s internal control to be a significant deficiency:

Significant Auditor Adjustments

During our audit, we noted there were several significant auditor adjustments required to be recorded. The Charter School did not reconcile rent expense and the amount of rent paid during the current year which led to the posting of a rent payable of \$18,000. Additionally, the Charter School did not properly follow their capitalization policy in which they expensed a fixed asset of approximately \$28,000. This resulted in an auditor adjustment to capitalize the asset of approximately \$21,000, net of depreciation expense. We also noted that the current year’s depreciation expense on one asset was not properly calculated resulting in an auditor adjustment to reduce depreciation expense by approximately \$10,800. Lastly, we noted that the Charter School recorded approximately \$44,000 of revenue relating to CSP funds that were not properly tagged to the CSP grant.

Recommendation

We recommend management properly reconcile and review their accounts payable, accrued expenses, and related revenue and expense accounts to ensure proper cutoff is achieved. Additionally, we recommend the School review expenditures to ensure they are adhering to their capitalization policy and well as review the depreciation calculation for all fixed assets to make sure depreciation expense is properly recorded.

Management response at June 30, 2023

We had adjustments related to rent, a fixed asset and prior year CSP funds. The invoice for the fixed asset was to the same vendor as the missing rent payment. We have communicated with the State regarding the CSP Grant and will rectify it. We already have a formal monthly and annual close process in place with accompanying controls. We will continue improving this process to eliminate the possibility of significant adjustments.

* * * * *

This communication is intended solely for the information and use of Management, Finance Committee and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School’s financial statements. Should you have any questions or comments, please contact Michelle Cain or Kurt Button.

Very truly yours,

MENGEL, METZGER, BARR & CO. LLP

PRIMARY HALL PREPARATORY CHARTER SCHOOL

BUFFALO, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Primary Hall Preparatory Charter School

Opinion

We have audited the financial statements of Primary Hall Preparatory Charter School, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Primary Hall Preparatory Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Primary Hall Preparatory Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Primary Hall Preparatory Charter School's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Primary Hall Preparatory Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Primary Hall Preparatory Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Primary Hall Preparatory Charter School's June 30, 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 28, 2022. In our opinion, the summarized comparative information presented herein as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it had been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023 on our consideration of Primary Hall Preparatory Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Primary Hall Preparatory Charter School's internal control over financial reporting and compliance.

Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals For 2022)

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 443,742	\$ 769,291
Grants and other receivables	430,323	158,449
Prepaid expenses	<u>-</u>	<u>16,253</u>
TOTAL CURRENT ASSETS	874,065	943,993
 <u>OTHER ASSETS</u>		
Property and equipment, net	240,969	146,579
Security deposit	12,000	12,000
Right-of-use asset - operating	2,453,616	-
Cash in escrow	<u>50,215</u>	<u>25,000</u>
	<u>2,756,800</u>	<u>183,579</u>
TOTAL ASSETS	<u>\$ 3,630,865</u>	<u>\$ 1,127,572</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 170,826	\$ 187,273
Accrued payroll and benefits	71,431	42,208
Current portion of lease liability - operating	<u>198,854</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	441,111	229,481
 <u>OTHER LIABILITIES</u>		
Deferred lease liability	-	248,400
Long-term lease liability - operating	<u>2,650,287</u>	<u>-</u>
	<u>2,650,287</u>	<u>248,400</u>
TOTAL LIABILITIES	3,091,398	477,881
 <u>NET ASSETS</u>		
Without donor restrictions	<u>539,467</u>	<u>649,691</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,630,865</u>	<u>\$ 1,127,572</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	<u>Year ended June 30, 2023</u>	<u>Period From December 10, 2019 (date of inception) to June 30, 2022</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 1,860,135	\$ 1,124,840
Governmental grants and contracts	451,369	1,501,757
Contributions and private grants	212,308	829,761
Paycheck Protection Program loan forgiveness	-	41,414
Other revenue	<u>22,729</u>	<u>17,092</u>
TOTAL REVENUE AND SUPPORT	2,546,541	3,514,864
Expenses:		
Program:		
Regular education	1,383,535	1,199,549
Special education	<u>349,538</u>	<u>293,915</u>
TOTAL PROGRAM SERVICES	1,733,073	1,493,464
Management and general	<u>923,692</u>	<u>1,371,709</u>
TOTAL EXPENSES	<u>2,656,765</u>	<u>2,865,173</u>
CHANGE IN NET ASSETS	(110,224)	649,691
Net assets at beginning of year	<u>649,691</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ 539,467</u>	<u>\$ 649,691</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	<u>Year ended June 30, 2023</u>						Period From December 10, 2019 (date of inception) to June 30, 2022
	<u>Program Services</u>			<u>Supporting Services</u>			
	<u>No. of Positions</u>	<u>Regular Education</u>	<u>Special Education</u>	<u>Sub-total</u>	<u>Management and General</u>	<u>Total</u>	<u>Total</u>
Personnel services costs:							
Administrative staff personnel	5	\$ 53,213	\$ 35,475	\$ 88,688	\$ 266,065	\$ 354,753	\$ 564,259
Instructional personnel	17	455,245	195,105	650,350	-	650,350	440,086
Non-instructional personnel	<u>2</u>	<u>37,347</u>	<u>16,006</u>	<u>53,353</u>	<u>2,808</u>	<u>56,161</u>	<u>48,756</u>
Total personnel services costs	24	545,805	246,586	792,391	268,873	1,061,264	1,053,101
Fringe benefits and payroll taxes		70,401	31,923	102,324	36,755	139,079	144,239
Legal services		-	-	-	6,250	6,250	9,691
Accounting/Audit services		-	-	-	123,294	123,294	129,950
Other Purchased/Professional/Consulting Services		25,713	1,164	26,877	241,892	268,769	217,326
Building and Land Rent/Lease		295,288	13,368	308,656	54,469	363,125	428,400
Repairs and maintenance		47,601	2,155	49,756	8,781	58,537	51,785
Insurance		43,171	1,955	45,126	7,964	53,090	78,945
Utilities		54,721	2,477	57,198	10,094	67,292	62,587
Supplies/Materials		95,739	4,334	100,073	-	100,073	157,563
Equipment/Furnishings		22,539	1,020	23,559	2,618	26,177	85,690
Staff development		18,507	4,112	22,619	9,769	32,388	19,994
Marketing/Recruitment		61,037	13,564	74,601	32,219	106,820	134,297
Technology		21,757	985	22,742	7,581	30,323	38,832
Food service		1,001	45	1,046	-	1,046	316
Student services		8,252	22,590	30,842	-	30,842	89,401
Office expense		24,454	1,107	25,561	76,681	102,242	78,019
Depreciation and amortization		47,549	2,153	49,702	31,776	81,478	54,368
Other		-	-	-	4,676	4,676	30,669
		<u>\$ 1,383,535</u>	<u>\$ 349,538</u>	<u>\$ 1,733,073</u>	<u>\$ 923,692</u>	<u>\$ 2,656,765</u>	<u>\$ 2,865,173</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	Year ended June 30, 2023	Period From December 10, 2019 (date of inception) to June 30, 2022
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (110,224)	\$ 649,691
Adjustments to reconcile change in net assets to net cash (used for) provided from operating activities:		
Forgiveness of Paycheck Protection Program loan payable	-	(41,414)
Depreciation and amortization	81,478	54,368
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(271,874)	(158,449)
Prepaid expenses	16,253	(16,253)
Security deposit	-	(12,000)
Accounts payable and accrued expenses	(16,447)	187,273
Accrued payroll and benefits	29,223	42,208
Operating lease liability, net of right-of-use asset	395,525	-
Deferred lease liability	<u>(248,400)</u>	<u>248,400</u>
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(124,466)	953,824
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	<u>(175,868)</u>	<u>(200,947)</u>
NET CASH USED FOR INVESTING ACTIVITIES	(175,868)	(200,947)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Borrowings on promissory demand note	-	305,880
Repayments on promissory demand note	-	(305,880)
Borrowings on Paycheck Protection Program loan payable	<u>-</u>	<u>41,414</u>
NET CASH PROVIDED FROM FINANCING ACTIVITIES	<u>-</u>	<u>41,414</u>
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH	(300,334)	794,291
Cash and restricted cash at beginning of year	<u>794,291</u>	<u>-</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 493,957</u>	<u>\$ 794,291</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Year ended June 30, <u>2023</u>	Period From December 10, 2019 (date of inception) to June 30, <u>2022</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid for interest	\$ <u>-</u>	\$ 4,924
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ 443,742	\$ 769,291
Cash in escrow	<u>50,215</u>	<u>25,000</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ 493,957</u>	<u>\$ 794,291</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Primary Hall Preparatory Charter School (the “Charter School”) is an educational corporation that operates as a charter school in Buffalo, New York. On December 10, 2019 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years through June 30, 2026 and renewable upon expiration. The Charter School opened its doors to students in the Fall of 2021 and is chartered to serve grades K-5.

The Charter School’s mission is to ensure that their students have the foundational skills to thrive in middle school, high school, and college. The Charter School firmly upholds the three core tenants of academics, access, and impact as they are central to their design. The Charter School is committed to setting their students on the path to college beginning in Kindergarten.

Basis of accounting

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

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets of the Charter School are reported in the following self-balancing net asset groups:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School has no net assets with donor restrictions at June 30, 2023 and 2022, respectively.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Charter School's State and local per pupil operating revenue qualifies as exchange transactions and the revenues are recognized over time.

State and local per pupil revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Grants and other receivables	<u>\$ 10,868</u>	<u>\$ 98,435</u>

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes to net assets as net assets released from restrictions.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There were no revenues deferred at June 30, 2023 and 2022.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The agreement requires \$25,000 be placed in escrow each of the first four years of operations and a balance of \$100,000 be maintained to fund any audit and legal expenses incurred should the Charter School cease operations and dissolve. The amount in escrow was \$50,215 and \$25,000 at June 30, 2023 and 2022, respectively.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023 and 2022.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years. Leasehold improvements are being amortized over the term of the lease. Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Security deposit

Security deposit is made up of a payment made to a third party in connection with a facility lease agreement.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require “specialized skills” and would typically not be purchased if they were not contributed. In addition, the Charter School received transportation services, speech, occupational therapy, and food services from the local district.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$107,000 for the year ended June 30, 2023 and \$134,000 for the period from December 10, 2019 (date of inception) to June 30, 2022.

Leases

The Charter School leases its school facility and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) asset, current liabilities and other liabilities on the accompanying statement of financial position. There were no finance leases at June 30, 2023.

ROU assets represent the Charter School’s right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Charter School’s lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Adoption of new accounting standard – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use (“ROU”) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, the Charter School elected practical expedients to account for the existing operating leases as operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Charter School recognized on July 1, 2022 a lease liability of \$2,970,689, which represents the present value of the remaining operating lease payments of \$3,456,000, discounted using the risk-free rate of 3.26%, and a right-of-use asset of \$2,722,289 which represents the operating lease liability of \$2,970,689 adjusted for deferred rent of \$248,400.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities and changes in net assets, nor statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Comparatives for the period ended June 30, 2022

The financial statements include certain prior year summarized comparative information in total but not by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the period ended June 30, 2022, from which the summarized information was derived.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 26, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023 and 2022:

	June 30,	
	<u>2023</u>	<u>2022</u>
Cash	\$ 443,742	\$ 769,291
Grants and other receivables	<u>430,323</u>	<u>158,449</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 874,065</u>	<u>\$ 927,740</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>2023</u>	<u>June 30,</u> <u>2022</u>
Furniture and fixtures	\$ 85,583	\$ 58,151
Leasehold improvements	62,010	-
Machinery and Equipment	80,540	10,500
Computer Equipment	<u>148,682</u>	<u>132,296</u>
	376,815	200,947
Less accumulated depreciation and amortization	<u>135,846</u>	<u>54,368</u>
	<u>\$ 240,969</u>	<u>\$ 146,579</u>

Total depreciation expense was \$81,478 for the year ended June 30, 2023 and \$54,368 for the period from December 10, 2019 (date of inception) to June 30, 2022.

NOTE D: LEASES

The Charter School signed a lease agreement for its facility with a third party with an initial term of five years and a renewal option of five additional years. This lease commenced in May 2021 with an initial termination date of April 30, 2026. If renewed, the lease will terminate on April 30, 2031. The current base monthly rent is \$18,000. Annual payments escalate each year through the fourth year of the lease. Rent expense incurred under this lease for the year ended June 30, 2023 was approximately \$363,100 and for the period from December 10, 2019 (date of inception) to June 30, 2022 was approximately \$428,400. A security deposit of \$12,000 was paid by the Charter School relative to this lease and is included in security deposit on the accompanying statement of financial position at June 30, 2023 and 2022.

On September 21, 2022, the Charter School amended the lease agreement to include an additional building. The additional location has an initial term of four years and a renewal option of five years. The building was deemed non ADA compliant and, therefore, was never delivered to the Charter School. The lease has not yet been terminated.

The Charter School also leases office equipment under a lease agreement with rental payments based on usage. Lease liabilities are not remeasured as a result of varying usage; instead, the charges based on usage are treated as variable lease payments and are excluded from the measurement of the right-of-use asset and lease liability. These payments are recognized in the period in which the related obligation was incurred. The variable lease cost recognized and disclosed for the office equipment leases was approximately \$14,000 for the year ended June 30, 2023 and approximately \$9,800 for the period from December 10, 2019 (date of inception) to June 30, 2022.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE D: LEASES, Cont'd

A summary of lease right-of-use asset and liability at June 30, 2023 is as follows:

<u>Statement of Financial Position Classification</u>		
Assets		
Right-of-use asset - operating	Other assets	<u>\$ 2,453,616</u>
Liabilities		
Current portion of lease liability - operating	Current liabilities	\$ 198,854
Long-term lease liability - operating	Other liabilities	<u>2,650,287</u>
		<u>\$ 2,849,141</u>

The components of lease expense for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 363,125
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As of June 30, 2023, minimum payments due for the lease liability for the next five years and thereafter are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 288,000
2025	432,000
2026	432,000
2027	432,000
2028	432,000
Thereafter	<u>1,224,000</u>
Total lease payments	3,240,000
Less: Interest	<u>(390,859)</u>
Present value of lease liability	<u>\$ 2,849,141</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE D: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows paid for operating leases	\$ 216,000
Weighted-average remaining lease term:	
Operating leases	7.76 years
Weighted-average discount rate:	
Operating leases	3.26%

NOTE E: DEBT

In November 2020, the Charter School entered into a promissory demand note agreement with a not for profit corporation. The Charter School had the ability to request loan advances up to an aggregate outstanding balance of \$445,800 and was required to pay interest on the unpaid principal balance at a rate of 2.5% per annum. The loan was paid off in full in July 2021.

NOTE F: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter School. Management is of the opinion that such disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE G: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 97% and 38%, respectively, of grants and other receivables are due from New York State relating to certain grants. For the year ended June 30, 2023, 73% of total operating revenue and support came from per-pupil funding provided by New York State. For the period from December 10, 2019 (date of inception) to June 30, 2022, approximately 32% of total operating revenue and support came from per-pupil funding provided by the New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE H: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE I: NET ASSETS

Net assets without donor restrictions are as follows:

	<u>2023</u>	June 30, <u>2022</u>
Undesignated net assets	\$ 298,498	\$ 503,112
Invested in property and equipment	<u>240,969</u>	<u>146,579</u>
	<u>\$ 539,467</u>	<u>\$ 649,691</u>

NOTE J: RETIREMENT PLAN

During August 2020, the Charter School began sponsoring a 403(b) retirement plan (the “Plan”) for its employees. The Plan allows the Charter School to make discretionary contributions to the Plan on behalf of its employees. The Charter School did not make any contributions for the year ended June 30, 2023 and for the period from December 10, 2019 to June 30, 2022.

NOTE K: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, in May 2020 the Charter School applied for and was approved by a bank for a loan of \$41,414 through the Paycheck Protection Program established by the Small Business Administration. The loan had the potential for forgiveness provided certain requirements are met by the Organization. The loan was funded on July 7, 2020. On July 23, 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest, which is reported as Paycheck Protection Program loan forgiveness on the accompanying statement of activities and changes in net assets for the period from December 10, 2019 (date of inception) to June 30, 2022.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$349,587 and \$270,596 of revenue relative to ESSER grants during the year ended June 30, 2023 and the period from December 10, 2019 (date of inception) to June 30, 2022, respectively.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

OTHER FINANCIAL INFORMATION



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR’S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Primary Hall Preparatory Charter School

We have audited the financial statements of Primary Hall Preparatory Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated October 26, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2023.

We have audited the financial statements of Primary Hall Preparatory Charter School as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022, and have issued our report thereon dated October 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022.

Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF ACTIVITIES

YEAR ENDED JUNE 30, 2023 AND 2022 AND THE PERIOD FROM
DECEMBER 10, 2019 (DATE OF INCEPTION) TO JUNE 30, 2022 AND 2021

	<u>Year ended June 30,</u>		<u>Period From</u>	<u>Period From</u>
	<u>2023</u>	<u>2022</u>	<u>December 10,</u>	<u>December 10,</u>
			<u>2019 (date</u>	<u>2019 (date</u>
			<u>of inception)</u>	<u>of inception)</u>
			<u>to June 30,</u>	<u>to June 30,</u>
			<u>2021</u>	<u>2022</u>
Operating revenue and support:				
State and local per pupil operating revenue	\$ 1,860,135	\$ 1,124,840	\$ -	\$ 1,124,840
Governmental grants and contracts	451,369	930,708	571,049	1,501,757
Contributions and private grants	212,308	390,344	439,417	829,761
Paycheck Protection Program loan forgiveness	-	41,414	-	41,414
Other revenue	<u>22,729</u>	<u>6,002</u>	<u>11,090</u>	<u>17,092</u>
TOTAL REVENUE AND SUPPORT	2,546,541	2,493,308	1,021,556	3,514,864
Personnel services costs:				
Administrative staff personnel	354,753	251,869	312,390	564,259
Instructional personnel	650,350	440,086	-	440,086
Non-instructional personnel	<u>56,161</u>	<u>48,756</u>	<u>-</u>	<u>48,756</u>
Total personnel services costs	1,061,264	740,711	312,390	1,053,101
Fringe benefits and payroll taxes	139,079	101,621	42,618	144,239
Legal services	6,250	4,887	4,804	9,691
Accounting/Audit services	123,294	96,450	33,500	129,950
Other Purchased/Professional/Consulting Services	268,769	181,415	35,911	217,326
Building and Land Rent / Lease	363,125	367,200	61,200	428,400
Repairs and maintenance	58,537	39,767	12,018	51,785
Insurance	53,090	61,154	17,791	78,945
Utilities	67,292	62,587	-	62,587
Supplies/Materials	100,073	112,324	45,239	157,563
Equipment/Furnishings	26,177	67,846	17,844	85,690
Staff development	32,388	9,494	10,500	19,994
Marketing/Recruitment	106,820	49,580	84,717	134,297
Technology	30,323	30,471	8,361	38,832
Food service	1,046	316	-	316
Student services	30,842	85,283	4,118	89,401
Office expense	102,242	66,626	11,393	78,019
Depreciation and amortization	81,478	49,628	4,740	54,368
Other	<u>4,676</u>	<u>21,009</u>	<u>9,660</u>	<u>30,669</u>
TOTAL OPERATING EXPENSES	<u>2,656,765</u>	<u>2,148,369</u>	<u>716,804</u>	<u>2,865,173</u>
CHANGE IN NET ASSETS	<u>\$ (110,224)</u>	<u>\$ 344,939</u>	<u>\$ 304,752</u>	<u>\$ 649,691</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees
Primary Hall Preparatory Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Primary Hall Preparatory Charter School, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 26, 2023.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Primary Hall Preparatory Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Primary Hall Preparatory Charter School's Response to Finding

Primary Hall Preparatory Charter School's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. Primary Hall Preparatory Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2023

Finding 2023-001

Statement of condition

During our audit, we noted there were several significant auditor adjustments required to be recorded relating to accounts payable, property and equipment, and various revenue and expense accounts.

Criteria and effect of conditions

During our audit we noted the Charter School did not reconcile rent expense and the amount of rent paid during the current year which led to the posting of a rent payable of \$18,000. Additionally, the Charter School did not properly follow their capitalization policy in which they expensed a fixed asset of approximately \$28,000. This resulted in an auditor adjustment to capitalize the asset of approximately \$21,000, net of depreciation expense. We also noted that the current year's depreciation expense on one asset was not properly calculated resulting in an auditor adjustment to reduce depreciation expense by approximately \$10,800. Lastly, we noted that the Charter School recorded approximately \$44,000 of revenue relating to CSP funds that were not properly tagged to the CSP grant.

Recommendation

We recommend management properly reconcile and review their accounts payable, accrued expenses, and related revenue and expense accounts to ensure proper cutoff is achieved. Additionally, we recommend the Charter School review expenditures to ensure they are adhering to their capitalization policy and well as review the depreciation calculation for all fixed assets to make sure depreciation expense is properly recorded.

Management Response

We had adjustments related to rent, a fixed asset and prior year CSP funds. The invoice for the fixed asset was to the same vendor as the missing rent payment. We have communicated with the state regarding the CSP Grant and will rectify it. We already have a formal monthly and annual close process in place with accompanying controls. We will continue improving this process to eliminate the possibility of significant adjustments.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES, Cont'd

YEAR ENDED JUNE 30, 2023

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Finding 2022-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2021-2022 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

Section 2.2 of the charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 75% of the projected enrollment for the 2021-2022 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED surrounding enrollment, but will ensure to receive written approval should enrollment fall below 85% in future years.

Status

For the year ended June 30, 2023, the Charter School was in compliance with the terms of their charter agreement as the Charter School's enrollment did not fall below 85% of the projected enrollment.

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Rochelle N Brown

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Chair

2.

Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

7/19/2023

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Christopher Benson

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Vice-Chair

2.

Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

Business Address:

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

July 24, 2023

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Tiffany Hamilton

Name of Charter School Education Corporation:

Primary Hall Preparatory Hall Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Development Committee Chair

2.

Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

Digitally signed by Tiffany L. Hamilton

Date: 2023.07.21 11:34:42 -04'00' July 21, 2023

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Ai::r0Noye- Abfeq <?/::£.

Name of Charter School Education Corporation:

0-!LiNA-1<-Y *LL- P* *f A-f:A!<Ty-* *C #A- n: K S'c_ff o-cL*

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Msun - *VWft-eQ f* *4,,e,z_*

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

D Yes [If..,No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

0Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("GMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a GMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature:

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Edward Stone

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Member of Board of Trustees
Board Secretary

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

D Yes **EJ** No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

OYes **EI**No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. **Are** you related, by blood or marriage to any person that could otherwise benefit from your participation as a board member of the education corporation?

Oves **No**

If **Yes** , please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation ; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a GMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Oves **No**

If **Yes** , please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

7/25/2023

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 0412022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Pamela A. Stephens-Jackson

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School, Buffalo, New York

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. , chair, vice-chair, treasurer , secretary , parent representative, etc.).
Member

2. Are you related , by blood or marriage, to any person employed by the school and/or education corporation?

D Yes **0** No

If **Yes** , please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

0 **ves** **E** **No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

D Yes **EJ** No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

D Yes **EI** No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest/ transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

July 17, 2023

Signature

Date

Acceptable signature formats include:

- Digitally certified nature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Kristen Bellomo

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
- trustee

2.

Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

I work for Read to Succeed Buffalo (RTSB) as an Experience Corps (EC) Literacy Coach. The EC program is a program that Primary Hall has at the school. This program provides 1:1 tutoring to students performing below grade level in reading by utilizing volunteers. I work as the volunteer coordinator and literacy coach for those tutors volunteering at Primary Hall. I have worked at RTSB for 9 years and 11 months years; August 21, 2013 was my start date. My salary is \$60,200

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
Read to Succeed Buffalo	provide educational services	\$5,000	Kristen Bellomo	I do not participate in any discussions or participate in any voting that involves Read to Succeed Buffalo's business with Primary Hall

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

[REDACTED]

14:25:47 -04'00'

7/21/2023

Signature

Date

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- Digitally certified PDF signature
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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Jonathan A Morris

Name of Charter School Education Corporation:

Primary Hall Preparatory Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Treasurer

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes **No**

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("GMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a GMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes **No**

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest/ transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

Handwritten signature and scribbles

07.29.2023

Signature

Date

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- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Primary Hall

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Primary Hall Preparatory Charter School
Board Meeting Minutes
June 23, 2023

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location:

In Person: Primary Hall Preparatory Charter School

Meeting link for remote access:

<https://us02web.zoom.us/j/81538845187?pwd=K09rMG11NmNLNmJmU1d4aFBiNGJaUT09>

Minutes prepared by: Edward Stone

Agenda				
Call Meeting to Order and Welcome	Called to order at 9:04 AM			
	Board Member Attendance (i.e., Present):			
	Name	Present	Absent	Notes
	Rochelle Brown	X		Chair of Meeting
	Kristin Bellomo		X	
	Christopher Benson	X		Remote due to distance from Buffalo
	Tiffany Hamilton	X		Remote due to personal matters.
	Jonathan Morris	X		Remote due to distance from Buffalo
Edward Stone	X		Remote due to personal matters.	

	Pam Stephens-Jackson	X		Remote due to personal matters.
	Adewoye Adegoke	X		
	Others In Attendance:			
	Arielle Peterson Bryson Wilson			
	ES moves to start move. CB seconded. A quorum is present.			
Public Comment	None.			
Adoption of June 2023 Agenda	Agenda for the meeting are adopted. PSJ motioned. AA seconded. All approved.			
approval of May 2023 minutes	Minutes are adopted. CB motioned. ES seconded. All approved.			
Finance Committee Update	<p>Bryson Wilson from EdTec provided the following updates:</p> <ul style="list-style-type: none"> - Consistent expense savings all year. - Cash at end of May is >\$800,000. Cash balance is greater than 3 months of projected expenses. Cash balance has been strong all year. - In 2023, the School was over budget (Jet on professional development, services, and marketing. The marketing expenses are related to achieving student enrollment targets. - The School's net income is positive. - Interim audit is completed. - Next year's key budget drivers include enrollment and per pupil spending rates. - School no longer has special federal grants from the Covid era. But, per federal and state grants are budgeted to be greater than \$ million next year. So, revenue will be higher next year. - Expenses will be higher next year as well, due to growth in the school size (in particular with respect to personnel costs). However, the budget shows that revenue will be budgeted to exceed expenses by about \$59,000. - The financial "break even" number for enrollment is 200 students. 			

FY2024 Budget	Motion to adopt FY 2024 budget. CB motioned. TH seconded. Motion carried.
Academic Committee Update	<p>The following update was provided by Ms. Peterson:</p> <p>- Mrs. Loeb wrote grant to Charter School Growth Fund for a new reading program to provide teachers with career development. "Book Worms" and "Science of Reading" are part of this grant program as well.</p>
Special Update re HR matters	<p><u>HR Company Update.</u> We need a third party to provide <u>HR services to the School.</u> An independent third party was identified by Paylocity, an existing vendor of the School. Ms. Peterson advised that the proposed HR company is unrelated to board members and school administrators. So, there is no conflict-of-interest concern.</p> <p>Motion to hire a new HR company via a Memorandum of Understanding (MOU). The company is called HCM Unlocked. CB motioned. TH seconded. All approved.</p> <p>TH departed 9:28 AM.</p> <p>Board Retreat: The following update was provided by Ms. Peterson:</p> <p>-Board retreat is scheduled for July 29. The Board Members are encouraged to complete a survey ahead of the meeting.</p>
Development Committee Update	<p>The following update was provided by A. Peterson:</p> <p>- Next event is "Give 716" day. Big non-profit fundraising day in the 716 area code (i.e., Erie County).</p>
Executive Director Update	<p>The following update was provided by A. Peterson:</p> <p>- Staff Recruitment. Staff recruitment is <i>very</i> active. School <u>recently</u> interviewed 5 prospective employees. There is great progress on teacher recruitment. Key openings: 2nd grade teacher, 3rd grade teacher.</p>

	<p>-There is an employment offer is out to a music teacher. Next school year will include music and dance programs.</p> <p>- Staff retention is strong for next year. The School anticipates lasting two teachers - and one of those is due to a personal move within NYS.</p> <p>- Student Recruitment. Recruitment season is effected by a decrease <u>in charter</u> school applications in the area at a rate of an estimated 1% to 2%. There is an increase in competition for school choice.</p> <p>- Lease <u>Space Agreement</u>. We need to release the existing <u>amendment</u>. Board to review the proposal.</p> <p>- <u>Capital Improvements</u>. Work is already in process for next year. New space <u>is</u> being prepared as well.</p> <p>- <u>Kinder arten</u> Graduation. Very successful event earlier this week. Included a sign language presentation that was a success as well.</p>
New Business	None.
Meeting Adjourned	Meeting adjourned at 9:40 a.m. AA motioned. PSJ seconded. All approved.

Primary Hall Preparatory Charter School
Board Meeting Minutes
May 23, 2023

*Mission: Through rigorous curriculum, individualized supports, and positive character development, **Primary Hall Preparatory Charter School** ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, NY 14214

Minutes prepared by Tiffany Hamilton								
Agenda								
Call Meeting to Order and Welcome	<p>Called to order at 6:39 P.M.</p> <p>Board Members in Attendance:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Board of Trustee Attendee Name</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Rochelle Brown</td> </tr> <tr> <td style="text-align: center;">Tiffany Hamilton</td> </tr> <tr> <td style="text-align: center;">Kristen Bellomo</td> </tr> <tr> <td style="text-align: center;">Jonathan Morris</td> </tr> <tr> <td style="text-align: center;">Adewoye Adegoke</td> </tr> <tr> <td style="text-align: center;">Pamela Stephens-Jackson</td> </tr> </tbody> </table> <p>Others In Attendance:</p> <p>Arielle Peterson Madeline Connors-Loeb Bryson Wilson</p> <p>A quorum is present.</p>	Board of Trustee Attendee Name	Rochelle Brown	Tiffany Hamilton	Kristen Bellomo	Jonathan Morris	Adewoye Adegoke	Pamela Stephens-Jackson
Board of Trustee Attendee Name								
Rochelle Brown								
Tiffany Hamilton								
Kristen Bellomo								
Jonathan Morris								
Adewoye Adegoke								
Pamela Stephens-Jackson								
Public Comment	None.							

Adoption of May 23, 2023 Agenda	Agenda for the meeting is adopted. TH motioned. KB seconded. All approved.
Finance Committee Update	Mr. Wilson provided the financial picture and budget summary as of April 2023 <ul style="list-style-type: none"> The Finance committee met last week Adjustments to the FY24 budget due to changes in current purchases Key takeaways: increase in PPR, ESSER funds depleted for FY24, enrollment sensitivity Comments: AP - 216 full enrollment goal, gaps in grade 2, WL for grades 1 and 3
Governance Committee Update	<ul style="list-style-type: none"> PSJ and AA now approved Trustees, May 2023 is their first voting meeting.
Academic Committee Update	<ul style="list-style-type: none"> Update on UB reading partnership Ending 7th round and entering final round next month Continuous progress in closing gaps in phonics and some growth in math (23-24 focus area) Bookworms pilot very successful in growth
Development Committee	Fundraiser for Chiavetta's scheduled for May 26 th <ul style="list-style-type: none"> total of 126 pre-sale as of 5/23
Executive Director Update	<ul style="list-style-type: none"> Principal in Residence Krystle Ciesielski hired with an anticipated start of July 17th Social to announce to PH families/community Vacancies - urgently looking for grade 2 and SPED for K and 3 Waitlist in two grade levels
Old Business	<ul style="list-style-type: none"> AP shared expense breakdown of summer projected requested in the 5/2 special meeting Fire doors must be repaired by August TH: motion to approve expenditures for fire door repairs \$37K KB: second Vote: AYES 6 NAYS 0 Motion carried
New Business	Motion 9A: 2023-2024 School calendar AA: motion to adopt 23-24 calendar

	<p>KB: second</p> <p>AYES 6 NAYS 0 Motion carried.</p> <p>6:55-2:45 staff, assigned a 7a-2p transportation window by BPS {buses 2:00 PM, walkers 2:20), no wellness day or off day for Eid {excused absence for observance)</p> <p>Motion 9B: DEi Contract for 2023-24 staff to Ignite Equity for 8 sessions over the course of the year.</p> <p>TH - Motion to approve \$21K to Initiate Equity workshops KB - second</p> <p>AYES 6 NAVO Motioned carried.</p>
Meeting Adjourned	<p>TH: motion to adjourn AA: second Meeting adjourned at 7:52 PM.</p>

Primary Hall Preparatory Charter School
Board Meeting Minutes
May 2, 2023

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, NY 14213

Minutes prepared by: Edward Stone; Arielle Peterson

Agenda							
Call Meeting to Order and Welcome	<p>Called to order at 6:07 P.M.</p> <p>Board Member Attendance (i.e., Present):</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">Rochelle Brown</td></tr> <tr><td style="text-align: center;">Kristin Bellomo</td></tr> <tr><td style="text-align: center;">Christopher Benson</td></tr> <tr><td style="text-align: center;">Tiffany Hamilton</td></tr> <tr><td style="text-align: center;">Jonathan Morris</td></tr> <tr><td style="text-align: center;">Edward Stone</td></tr> </table> <p>Others In Attendance:</p> <p style="padding-left: 40px;">Arielle Peterson Pam Stevens-Jackson Jazmine Williams Madeline Connors</p> <p>TH <i>moves</i> to start <i>move</i>. CB seconded. A quorum is present.</p>	Rochelle Brown	Kristin Bellomo	Christopher Benson	Tiffany Hamilton	Jonathan Morris	Edward Stone
Rochelle Brown							
Kristin Bellomo							
Christopher Benson							
Tiffany Hamilton							
Jonathan Morris							
Edward Stone							
Public Comment	None.						
Adoption of May Special 2023 Agenda	<p>Agenda for the meeting is adopted.</p> <p>TH motioned. CB seconded. All approved.</p>						

New Business - Funding Requests - Motions are listed below.

Motion [1A]:

A request of **\$38,724 for student and staff technology** for the 2023-2024 school year.

Motion: CB
Second: KB

RB:A
TH:A
CB:A
KB:A
JM:A
ES:A

Motion carried.

Quotes will be reviewed and presented to the Board of Trustees for approval.

Motion (18):

A request of **\$11,525.48 for Reception Area Renovations** for the 2023-2024 school year.

Motion: TH
Second: KB

RB:A
TH:A
CB:A
KB:A
JM:A
ES:A

Motion carried.

Motion [1C]:

A request of **\$12,823.96** for Nurse's Office Relocation.

(There was an erroneous vote of the Nurse's Office Relocation at a cost of \$2,498.22, and that vote is null and void.)

Motion failed.

Motion [1D]:

A request of **\$2,498.32 for staff locker room** conversion.

Motion Id - Motion: TH Second: KB

Discussion among the Board. Unanimously approved.

Motion [IE]:

A request of **\$27,232.88 for a staff lounge** to be created for the 2023-2024 school year.

Motion: KB

Second: ES

The Board unanimously denied that motion. {TH was absent for this vote and is deemed abstained for that reason}.

Motion Failed.

Motion [IF]:

A request of **\$25,000.00 for summer building maintenance projects**, including {Stage stair repair, tint windows, stair treads, classroom vent covers, coat hooks, repair fans, repair conference room wall, cabinet demo and door install, paint, and kick plates}.

Motion Tabled. Board to be given a breakdown of maintenance projects anticipated over the summer at the next board meeting.

Motion [1G]:

A request of **\$27,971.83 for a new staff professional development room/board room** for the 2023-2024 school year.

	<p>Motion Ig(ii) - ES motioned. KB seconded.</p> <p>Tabling motion Ig for future discussion until a later Board meeting, citing consideration of additional options at reduced price point or a lower cost option.</p> <p>As a further data point, the Board will ask Bryson at EdTec regarding what's the trend as it relates to budgeting improvements, based on a percentage of what we have in our account and income.</p> <p>Motion Failed.</p>
990 Review	<p>The following update was provided by Ms. Peterson:</p> <p>This draft 990 is presented to the Board. It needs to be reviewed and submitted on an annual basis.</p>
Academic Committee Update	<p>The following update was provided by Ms. Loeb:</p> <ul style="list-style-type: none"> - UB partnership for differentiated reading instruction is a success so far, as 77% of students have passed their most recent assessment. - Four teachers, 1 teacher assistant and a school counselor have been hired. More openings remain to be filled. - Math facts challenge initiative is in process. - Bookworms program has been a success so far the full launch will take place in the fall.
Development Committee Update	<p>The following update was provided by T. Hamilton:</p> <ul style="list-style-type: none"> - Two fundraisers in process: (1) "Giving Week", and (2) Chiavetta's Chicken Dinner. Each Trustee is being asked to sell 15 dinners. - We are brainstorming for fall fundraiser ideas.
Executive Director Update	<p>The following update was provided by A. Peterson:</p>

	<p>- 151 applications for next school year. There is a wait list for 1st grade and 3rd grade. K enrollment continues. There is space for 2nd grade. (Biggest zip code is 14215, 14212 and 14211-- which is the area that are charter was targeted. Majority of students come from East Side of Buffalo which was the school's original intent.)</p> <p>- There is a reduced number of teacher candidates.</p>
New Business	None.
Meeting Adjourned	<p>Meeting adjourned at 7:37 p.m. CB motioned. TH seconded. All approved.</p>

Primary Hall

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Primary Hall Preparatory Charter School
Board Meeting Minutes
April 23, 2023

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, NY 14214

Minutes prepared by: Edward Stone

Agenda

Call Meeting to Order and Welcome	Called to order at 6:32 P.M. Board Members in Attendance: Chris Benson (<i>remote due to 50+ miles</i>) Edward Stone Tiffany Hamilton Kristen Bellomo Rochelle Brown - Chair of Meeting Others In Attendance: Arielle Peterson Erin Brooks Madeline Connors-Loeb Adewoye Adegoke Bryson Wilson (<i>remote</i>) Pam Stephens-Jackson (arrived at 6:40 PM) TH moves to start meeting. CB seconded. A quorum is present.
Public Comment	None.
Adoption of April 2023 Agenda	Agenda for the meeting is adopted. TH motioned. CB seconded. All approved.

Approval of March 2023 Minutes	TH motioned. KB seconded. All approved.
Finance Committee Update	<p>The following update was provided by Mr. B.Wilson:</p> <ul style="list-style-type: none"> • Revenue has negative variance of more than \$400,000 (vsbudget) • Expenses has positive variance of \$500,000 (vs budget) • Cash balance is strong for the school. • FY Budget 2024 is in process and has been shared with Finance Committee
Old Business	<p>Ms. Brooks provided an update on building expansion and improvement wish list:</p> <ul style="list-style-type: none"> • Staff Lounge • Staff Locker Room • Training/Board Room • Main Office/ Entry Way • Nurse's Office • Technology (laptops, tablets, etc.) • Improve facilities (stage stairs, fans, ventgrates, paint and patch walls). • Additional upcoming projects: <ul style="list-style-type: none"> o Safety/security features (Sonitrol) o Fire door repairs (proper closing for fire safety) o Classroom door repairs o Streamlining classroom set up • Gym issues: Existing gym is not ADA compliant. Ellicott is offering to turn basement storage room into a "gym." It would be in existing space (so not a lease). The "new space" is just a basement space that does not come equipped with a high ceiling. • Next steps: Ms. Brooks to prioritize the needs/wants. • Board to review the prioritization at special board meeting at May 2nd at 6PM. Special Meeting called: RB. Motion: TH Second: KB Unanimously approved.
Governance Committee Update	Mr. Benson provided the following update:

	<ul style="list-style-type: none"> • There is a new rubric for the Executive Director's performance review. • Revisions to the Bylaws were proposed for review by the Board and considered by the Board. The revisions to the Bylaws were proposed to be adopted by Board by TH and seconded by KB. Unanimously adopted by the Board and approved. • The Board discussed the new expenditure threshold of \$15,000 for spending by the School by the School Administrator, as set forth in the draft Fiscal Policy. The proposal was proposed to be adopted by Board by TH and seconded by KB. Unanimously adopted by the Board and approved. • Revisions to the Fiscal Policy (including the \$15,000 thresholds set therein) were proposed for review by the Board and considered by the Board. The revisions to the Fiscal Policy were proposed to be adopted by Board by TH and seconded by KB. Unanimously adopted by the Board and approved. • The Board Meetings for the remainder of the 2023 calendar year are proposed to be held on the third Tuesday of every month. The proposal was proposed to be adopted by Board by TH and seconded by ES. Unanimously adopted by the Board and approved. • The Annual Board Retreat for 2023 year is proposed to be held on July 29, 2023 at a location to be determined. The proposal was proposed to be adopted by Board by TH and seconded by KB. Unanimously adopted by the Board and approved.
Board motion:	It is proposed for the remainder of the April 2023 Board Meeting agenda to be tabled under the next special board meeting of the Board on May 2, 2023 at 6 pm. Motion by ES, seconded by TH. Unanimously Approved. Board meeting was adjourned at 8:28 PM.
Meeting Adjourned	Meeting adjourned at 8:28 PM. ES motioned. MR seconded. Alf approved.

Primary Hall Preparatory Charter School
 Board Meeting Minutes
 March 22, 2023

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, New York 14214

Minutes prepared by: A. Peterson

Agenda	
Call Meeting to Order and Welcome	Called to order at 6:33 PM Trustees in Attendance: Rochelle Brown Chris Benson Tiffany Hamilton Jonathon Morris Kristen Bellomo Ed Stone - <i>joined 7:11 PM</i> Others in Attendance: Arielle Peterson Madeline Connors-Loeb Adewoye Adegoke Pam Stephens-Jackson Bryson Wilson A quorum is present.
Public Comment	None
Adoption of March 2023 Agenda	Motion: TH Second: KB Ayes:5 Nos: 0 Abstain: 0 Motion carried: Approved
Finance Committee	Projections still reflect an enrollment of 150 students. YTD fund development sits at \$2k for fund development. Allocation for Title funding was delayed, and is anticipated in the next couple of months. There is a variance in the staffing and benefits line because of vacant roles. It is anticipated that those roles will remain vacant and there is a cost savings there. There are positive variances on the software,

Primary Hall Preparatory Charter School
Board Meeting Minutes
March 22, 2023

	<p>tech services, legal fees and payroll fees lines. Positive net income of \$8Sk.</p>
<p>Academic Update</p>	<p>The school is piloting the ELA curriculum BookWorms, this is in line with the Science of Reading. This will be launching in one Grade 1 classroom this spring and will be in place for all classrooms in the Fall. Classrooms with lower academic data receive additional coaching and teachers are working with the DCI to create strategic plans to address outstanding gaps. This process began with the two highest need classrooms.</p> <p>Twenty teachers were interviewed by the ED and DCI to fill vacancies for the 2023-24 school year.</p> <p>Based on the current academic and cultural need after the COVID-19 pandemic in 2023-2024 the staff anticipates a classroom breakdown of 54 students in K across 3 classrooms, 54 students in Grade 1 across 2 classrooms, 81 students in Grade 2 across 4 classrooms, and 27 students in Grade 3 in 1 classroom.</p> <p>The rising second and third grade cohorts are very academically impacted and the configuration will allow for more individualized support.</p> <p>The anticipated literacy and mathematics interventionists will work closely with the third grade cohort at the start of the year and in time move down to work with Grades 1-2.</p> <p>In the partnership with UB Phonics program students are in the 5th three-week round. There is continued progress, and there is now a homework component to reinforce skills. There are three rounds to go before the end of the year, for those who are not meeting progress we are thinking through ways to provide double interventions to make up for persistent gaps. All first grade students are now in the first grade band.</p>
<p>Development Committee</p>	<p>The committee proposed passive fundraising efforts for the Spring with a Bowl a Thon for the Fall. The committee plans to host a gala in Year 5. There will be a Chiavetta's dinner sale on 5/26. Journey to June donation campaign proposed for the spring. For AY 2022, the total fund development was \$11,208.49.</p>
<p>Executive Director Update</p>	<p>Offers will be given out to teachers that the school would like to retain. There is an estimate of 13+ positions open for the 2023-24</p>

Primary Hall Preparatory Charter School
Board Meeting Minutes
March 22, 2023

	<p>school year. This is with growth and current staff members moving into new roles in the organization.</p>
Governance Update	<p>Edward Stone nominated for the role of Secretary in February 2023 meeting.</p> <p>Vote for Edward Stone to serve as Secretary until January 2024. Motion: TH Second:KB Motion was unanimous.</p> <p>Committees will set the annual calendar for sub-committee meetings. All Trustees to serve on 1-2 committees.</p>
Executive Session	<p>Recruitment: 92 applications for 23-24 school year as of 3/22. The application deadline is 4/10 with the lottery being held on 4/12. There will be a lottery held for all grades.</p> <p>The position of Principal will be added for next year and has been posted.</p>
New Business	<p>Building expansion within the lease amendment will not work because of ADA compliance and a new section of the building has been proposed by the landlord to meet the school's growing need.</p> <p>The board is also looking into other properties in the city as the lease will come to a close in two years. The board is open to lease or purchase a new property.</p> <p>The trustees will designate a time to walkthrough the expansion spaces with the Operations Manager and landlord to make an informed decision.</p>
Meeting Adjourned	<p>Meeting adjourned at 7:59 PM</p> <p>Motion to adjourn: TH Second: KB The motion carried with a unanimous vote.</p>

Primary Hall

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Primary Hall Preparatory Charter School

Board Meeting Minutes

February 28, 2023

*Mission: Through rigorous curriculum, individualized supports, and positive character development, **Primary Hall Preparatory Charter School** ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, New York 14214

Minutes prepared by: A. Peterson & Courtney Knight

Agenda

Call Meeting to Order and Welcome	Called to order at 6:44 PM <u>Board Members in Attendance:</u> Rochelle Brown (Chair of Meeting) Tiffany Hamilton Chris Benson (Remote due to 50+ miles) Jonathan Morris (Remote due to 50+ miles) <u>Others in Attendance:</u> Arielle Peterson Madeline Connors-Loeb John Torrey, PhD. Adewoye Adegoke Pam Stephans- Jackson A quorum is present.
Public Comment	Guest John Torrey offered 2ratitude.
Adoption of February 2023 Agenda	Motion: CB Second: TH Ayes:3 Nos: 0 Abstain: 0 Motion carried
Finance Committee	CB provided an overview: Ed Tee: PHPCS is at a good place financially with cash on hand. Will be able to fund a special project. AP made the decision to leave most of the money in the saving account and received a nice return on the savings account. Been able to put away a good amount. CB also advised enrollment is at a steady pace. CB didnt have the financials present, but reiterate being in a good place from the dividends. CB advised it was the playground for the special project.

Primary Hall Preparatory Charter School
Board Meeting Minutes

	<p>AP advised the enrollment is at a good place and she only takes out payroll and able to get higher interest rates.</p> <p>CB advised with the dividends we were able to give incentives for staff appreciation.</p> <p>CB advised they are in a better place this fiscal year. The benchmark is in 3 month cash in hand. CB gave thanks to AP for the spending and all that the staff has done to take care of the school.</p>
<p>Academic Update</p>	<p>Mrs. Loeb provided this update.</p> <p>Main component is having a partnership with UB for the new phonic program. The program gives two rounds of intervention we just finished the 4th round and have seen a great deal of progress. The feedback from teachers has been positive and the students are proud of themselves. Each round has been getting better.</p> <p>The document was shared to show the progress of the phonics program. The percentages have went up and most of the students are Kindergarteners. The slides were provided to the attendees in the meeting.</p> <p>Almost at grade level for Kindergarten and 1st grade.</p> <p>For the matter of having a summer program, the teachers were surveyed and there was no interest in working the summer session. The length of the day was quoted as a factor in the responses.</p> <p>Mrs. Loeb advised we will be hiring 10 teachers. Our third graders will be doing testing so having a strong teaching staff over the summer is a benefit.</p> <p>Mrs. Loeb advised that there is a full ELA program. Bookworks is something we are looking to purchase next year. It will help the students become strong readers. The cost is \$25,000. Even if we purchase 1 year it would be a good investment to ensure we have a solid foundation.</p> <p>AP supports the request for the Bookworm investment as it aligns to the Science of Reading.</p>
<p>Development Committee</p>	<p>Ms. Hamilton provided this update.</p>

Primary Hall Preparatory Charter School
Board Meeting Minutes

	<p>The annual board contribution is \$500 and looking to receive them ASAP. Since January 1 we have raised over \$770 a month since our funding efforts.</p> <p>TH is looking to schedule a meeting with CB to speak about this.</p> <p>TH advised the links have been received for the giving link. This doesn't need to wait until Giving Tuesday. Send the link to coworkers and friends.</p> <p>AP advised we are still accepting bottles for funding. The redemption bottle drop will send to the school or the bottles can be brought to the school.</p> <p>CB advised would like to invite Ms. Brown for corporate sponsorships for the March Board Meeting.</p>
Governance Update	<p>Reiteration of new board positions, RB, Board Chair, CB, Vice Chair, proposal of ES as Secretary, JM, Treasurer. KB, as Academic Committee Chair, TH, Chair for Development Committee</p> <p>Nominations followed.</p> <p>J. Morrison accepted the nomination to remain the Treasurer. C. Benson accepted the nomination to remain the Vice Chair. T. Hamilton accepted the nomination to remain the Development Committee Chair.</p> <p>TH nominated R. Brown as Board Chair Unanimous vote, motion carried.</p> <p>TH nominated C. Benson as Vice Chair Unanimous vote, motion carried.</p> <p>TH nominated J. Morris as Treasurer Unanimous vote, motion carried.</p> <p>RB nominated T. Hamilton as Development Committee Chair Unanimous vote, motion carried.</p>
Executive Director Update	<p>AP proposed a new equitable pay scale for teacher salaries for the 2023-2024 school year.</p> <p>With the scale teachers would receive a base pay of \$45k for uncertified teachers, and \$50k for certified teachers.</p>

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Board Meeting Minutes

	<p>\$1,500 for each year of service to PHPCS and \$1,000-\$2,000 for high needs area certifications (SWD, Literacy, Mathematics).</p> <p>Edtec was a part of the planning process for the base scale proposal.</p> <p>Motion to adopt the Equitable Base Pay Scale for Teachers for 2023-2024.</p> <p>Moved: CB Seconded: JM Unanimous vote, motion carried.</p> <p>The board requested that the percentage increase for each salary be recorded.</p> <p>New marketing company, TaylorWiz selected to manage social media and new marketing for the school (student recruitment).</p> <p>Mailers, billboards, radio ads are all active in preparation for the lottery on Apr 12, 2023 .</p> <p>PHPCS will partner with Buffalo String Works to offer music instruction for Grade 2 for the 2023-24 school year. The annual investment is ~10k.</p> <p>Partnership will continue with Deaf Access Services to offer ASL instruction.</p> <p>The school will be hosting a Buffalo Celebrity Read event to increase school awareness.</p> <p>Recruitment update - 64 applications to date. There will be a lottery in Kindergarten.</p> <p>The playground can be a possibility if it is included in the FY24 budget. AP requests support from the board to find corporate sponsors.</p> <p>Overview of the building expansion plans and subsequent costs set for August 2023.</p>
Meeting Adjourned	<p>Meeting adjourned at 8:04 PM</p> <p>Motion to adjourn: TH Second: CB Unanimous vote, motion carried.</p>

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Primary Hall Preparatory Charter School
Board Meeting Minutes
January 18, 2023

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, NY 14214

Minutes prepared by: Edward Stone

Agenda

<p>Call Meeting to Order and Welcome</p>	<p>Called to order at 6:33 P.M.</p> <p>Board Members in Attendance:</p> <p>Chris Benson (<i>remote due to 50+ miles</i>) Edward Stone Tiffany Hamilton Jonathan Morris (<i>remote due to 50+ miles</i>) Kristen Bellomo Rochelle Brown - Chair of Meeting</p> <p>Others In Attendance:</p> <p>Adewoye Adegoke</p> <p>Pam Stevens-Jackson</p> <p>Arielle Peterson (Executive Director)</p> <p>Madeline Connors-Loeb (Director of Curriculum & Instruction)</p> <p>John Torrey, PhD</p> <p>TH moves to start move. CB seconded. A quorum is present.</p>
<p>Public Comment</p>	<p>None.</p>

Adoption of January 2023 Agenda	Agenda for the meeting is adopted. TH motioned. CB seconded. All approved.
Approval of December 2022 Minutes	TH motioned. CG seconded. All approved.
Finance Committee Update	<p>The following update was provided by Mrs. Brown:</p> <ul style="list-style-type: none"> • Financial statements are available for the Board to review. • The financial committee recommended bonuses for teachers and staff. Those bonuses will be distributed by the end of the month.
Academic Committee Update	<p>The following update was provided by Ms. Loeb:</p> <ul style="list-style-type: none"> • UB partnership for differentiated reading instruction is a success so far, as 50% to 80% of students are showing growth in each 3-week update. There has been even stronger growth with students below grade level. The program covers all students across the School's grade levels.
Governance Committee Update	<p>Ms. Bellomo has formally joined the Board. Mr. Benson is running the potential Board member recruitment process. The updates are as follow</p> <ul style="list-style-type: none"> • <u>Pam Stevens-Jackson (PSJ)</u>: PSJ presented to the Board that she is a passionate educator and mother of two children and step grandchildren. She is an educated at UB (University at Buffalo), and she has been involved at UB for decades. She also is a former member of "Jack and Jill" motherhood support organization. <ul style="list-style-type: none"> - CB motioned to have PSJ join the Board. TH seconded that motion. - TH reads resolution SA below. The resolution was adopted by the full Board. • <u>Adewoye Adegoke (AA)</u>: The Board previously approved AA's appointment to the Board. TH reads resolution SB below. The resolution was adopted by the full Board. • <u>John Torrey (JT)</u>: JT presented to the Board that he is impressed with the work at Primary Hall, noting that he work Buffalo State University's philosophy department. JT indicated that he is excited to teach philosophy to underserved communities. He is from a family of educators and believes there is a moral obligation to do teaching well. He is excited to support students, encourage community service, and see students grow and excel as individuals.

<p>Development Committee Update</p>	<p>The following update was provided by Ms. Hamilton:</p> <ul style="list-style-type: none"> • Discussion regarding the annual Board member contributions. • The annual fundraising goal is \$20,000 for the school. • In 2022, the School raised \$11,000. • Motion to adopt the policy of increasing personal Board Trustee dues to \$500, which is commitment for individual to provide \$500 individual contribution (whether through a personal gift or personal fundraising). CB motion. ES seconded. The Board unanimously approved the motion. • DonorBox can track personal fundraising efforts. • There is also an ongoing "bottle can" drive that raised \$87 most recently. Location: Comer of Belmont and Highland in Tonawanda, NY.
<p>Executive Director Update</p>	<p>Ms. Peterson provided the following update:</p> <ul style="list-style-type: none"> • HIRING: The School is sourcing new felle for 2023/2024. The School has a series o vi eos to advertise for the School. The School is seeking another Teaching Assistant and also seeking another First Grade Teacher. • GYMEXPANSION UPDATE: Landlord repairs are still in process. Upper gym is not ADA compliant because no elevator is available. • MARKETING. There a new marketing firm that the School is considering to assist with recruitment. The School is seeking 54 new Kindergarten students. The School is also targeting a student retention of 85% or higher. Current applications are relatively strong for Kindergarten. • ADOPTION OF BOARD MEETING CALENDAR. ES motion to adopt. CB second. Unanimously approved. • ANNUAL REPORT. Revisions to the Annual Report are required, and Ms. Peterson to contact Board members as needed for that exercise.
<p>Meeting Adjourned</p>	<p>Meeting adjourned at 7:36 p.m. ES motioned. MR seconded. All approved.</p>

Resolution (5A): *The Primary Hall Preparatory Charter School Board of Trustees, having conducted a thorough criminal history record check via fingerprinting, which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to **Pamela Stephans-Jackson** as a member to its Board of Trustees, with a term expiring on January 15, 2026, pending approval by NYSED. The resolution approving **Pamela Stephans-Jackson** is adopted upon NYSED 's approval.*

Resolution (5B): *The Primary Hall Preparatory Charter School Board of Trustees, having conducted a thorough criminal history record check via fingerprinting, which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to **Adewoye Adegoke** as a member to its Board of Trustees, with a term expiring on January 15, 2026, pending approval by NYSED. The resolution approving **Adewoye Adegoke** is adopted upon NYSED's approval.*

Primary Hall Preparatory Charter School
Board Meeting Minutes
December 14, 2022

*Mission: Through rigorous curriculum, individualized supports, and positive character development, **Primary Hall Preparatory Charter School** ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: 2408 Main St. Buffalo, NY

Minutes prepared by- A Peterson

Agenda	
Call Meeting to Order and Welcome	<p>Meeting Called to Order 6:39 PM</p> <p>Board Members in Attendance Rochelle Brown Christopher Benson Madeleine Fierstein <u>Tiffany</u> Hamilton</p> <p>Others in Attendance:</p> <p>Arielle Peterson <u>Bryson</u> Wilson Madeline Connors Loeb Kristen Bellomo</p>
Public Comment	N/A
Adoption of December 2022 Agenda	<p>Motion: MF Second: TH Ayes: Unanimous Nos: Abstain: Motion carried: Yes</p>
Adoption of the October 2022 Minutes	Unanimously accepted with the necessary corrections.
Finance Committee Update	Edtec will work with the ED to find significant savings for the FY23 budget in underspent line. There will be room to take care of staff for midyear. Cashflow is strong and uncategorized spending has been minimal.

<p>Development Committee Update</p>	<p>The December fundraising event is postponed, and the committee is planning a spring event.</p> <p>The school is engaging new marketing firms to refresh its image and increase its impact and reach.</p> <p>The 32 Days of Giving campaign is still underway. All board members are asked to continue to share the link.</p>
<p>Academic Committee Update</p>	<p>68% of students passed the first Phonics assessment in partnership with UB. 80% pass rate in Grade 1; 90% in Grade 2; 50% in Kindergarten</p>
<p>Governance Update</p>	<p>Resolution to add Kristen Bellomo to the Primary Hall Board of Trustees:</p> <p><i>Resolution: The Primary Hall Preparatory Charter School Board of Trustees, having conducted a thorough criminal history record check via fingerprinting, which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted Kristen Bellomo as a member to its Board of Trustees, with a term expiring on January 15, 2026, pending approval by NYSED. The resolution approving Kristen Bellomo is adopted upon NYSED S approval.</i></p> <p>Moved: TH Second: MF Ayes: Unanimous Motion Carried</p>
<p>Executive Director Update</p>	<p>The expansion space project for the gym in the third building had to be severed because the project would cost \$300- \$500 K.</p> <p>Recruitment season began on December 1st for both students and staff members. The school will implement retention strategies beginning with a proposed bonus for all staffmembers.</p> <p>Moved: CB Second: TH</p> <p>There are currently 34 applications for SY 2023-24. The new recruitment videos will belaunches in January.</p>

Executive Session	Motion to adjust Executive Director salary for merit, and fourth year contract. Motion: CB Second: TH Unanimous vote, motion carried.
Meeting Adjourned	7:51PM Moved: MF Second: CB

Primary Hall Preparatory Charter School
Board Meeting Minutes
October 26, 2022

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: Hybrid (In Person and Via Zoom)

In Person: 2408 Main Street, Buffalo, NY 14214

Meeting link for remote access:

<https://us02web.zoom.us/j/87214851819?pwd=ZmdnUUxXdmJNV1huMDFVY1dQMhJ0UT09>

Minutes prepared by: Edward Stone

Agenda	
Call Meeting to Order and Welcome	<p>Called to order at 6:40 P.M.</p> <p>Board Members in Attendance:</p> <p>Chris Benson (<i>remote due to 50+ miles</i>) - Chair of Meeting John Morris (<i>remote due to 50+ miles</i>) Maddie Fierstein Edward Stone</p> <p>Others In Attendance:</p> <p>Arielle Peterson Maddie Loeb Michele Cain from Mengel Metzger Barr & Co. LLP Bryson Wilson from EdTec</p> <p>ES moves to start move. MF seconded. A quorum is present.</p>
Public Comment	None.
Adoption of October 2022 Agenda	Agenda for the meeting is adopted. ES motioned. MF seconded. All approved.
Approval of Sep. 28, 2022 Minutes	Previous minutes adopted. ES motioned . MF seconded. All approved. September board minutes adopted

<p>Audit Report</p>	<p>Michelle Kane (from Mengel Metzger Barr & Co. LLP) provided an overview of the School's first audit, which included the following findings:</p> <ul style="list-style-type: none"> • The audit covers fiscal year 2022 as well as all activity from the day the School was founded. Key findings. • School funding from government grants and foundation grants have helped keep the school financially healthy, in addition to per pupil spending. • Mengel Metzger Barr & Co. LLP (the School's outside accounting firm) ("<u>MMB</u>") has not identified any material weaknesses in financial controls. • MMB conducted its audits in accordance with approved timeline and audit requirements. • No fraud or evidence of fraud has been identified in the audit. <p>Motion to accept the audit report by EH; seconded by MF. The audit report was unanimously accepted by the Board.</p>
<p>Finance Committee Update</p>	<p>The following update was provided by Bryson Wilson:</p> <ul style="list-style-type: none"> • The Charter's required enrollment is 148, allotted enrollment is 162 and the current enrollment is at 149. • The Budget forecast will continue to be updated as the year goes on, for example in respect of staffing. The Budget will also to be updated to reflect the new gymnasium lease.
<p>Development Committee Update</p>	<p>The following update was provided by Ms. Peterson:</p> <ul style="list-style-type: none"> • <u>Bowl-A-Thon</u>: Event occurred last week. It resulted in net proceeds to the School of \$886. It was a strong event for community building from members of the School community, and it helped to build community awareness of the School among the broader Buffalo community.
<p>Academic Committee Update</p>	<p>The following update was provided by Ms. Loeb:</p> <ul style="list-style-type: none"> • The School is implementing a <u>Qhonic</u>s program based on "How to Plan Differentiated Reading Instruction". It is focused on individualized, rigorous instruction. <ul style="list-style-type: none"> - Two professors from University of Buffalo ("<u>UB</u>") are providing on-site training services as part of this program

governance Committee Update	No governance updates.
Executive Director Update	<p>Ms. Peterson provided the following update:</p> <ul style="list-style-type: none"> • GYM EXPANSION UPDATE: The landlord's renovation work has not been completed yet; so the building is not yet ready for the students. • BOARD PROSPECTING: The School is seeking 2 to 3 new Board members to join the Board in 2023 due to anticipated ordinary course Board turnover. • ATTENDANCE RATE: Student attendance is an indicator of student success, and the School is taking a proactive approach and using various strategies to increase attendance. For example, the students can participate in a "token economy" where they earn "school store" prizes that are earned by attendance. • STAFF RECRUITMENT: Three new teacher assistants were recently hired, and a school counselor is in the process of being recruited. • SECURITY: Mr. Wilson is the new security officer, and he will begin next week as a part time employment.
Meeting Adjourned	Meeting adjourned at 8:05 p.m. ES motioned. MR seconded. All approved.

Note regarding lack of November 2022 Board Meeting: The School did not hold a board meeting in November as the Board was not able to make quorum arising from inclement weather events and holiday break schedules.

November note on the back

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Primary Hall

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Primary Hall Preparatory Charter School
Board Meeting Minutes
September 28, 2022

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: Hybrid (In Person and Via Zoom)

In Person: 2408 Main Street, Buffalo, NY 14214

Meeting link for remote access:

<https://lus02web.zoom.us/j/187214851819?pwd=ZmdnUUxXdmJNV1huMDFVY1dQMhJ0UT09>

Minutes prepared by: Edward Stone

Agenda

Call Meeting to Order and Welcome	Called to order at 6:35 P.M. Board Members in Attendance: Tiffany Hamilton - Chair of Meeting Rochelle Brown Edward Stone (<i>remote due to personal childcare issue</i>) Chris Benson (<i>remote due to 50+ miles</i>) Others In Attendance: Arielle Peterson Bryson Wilson from EdTec TH moves to start move. MF seconded. A quorum is present.
Public Comment	None.
Adoption of September 2022 Agenda	Previous minutes adopted. CB motioned. TH seconded. All approved.

Approval of Sep. 14, 2022 Minutes	Previous minutes adopted. TH motioned . CB seconded. All approved. (There was no approval of August meetings because no quorum.)
Finance Committee Update	<p>The following update was provided by Bryson Wilson:</p> <p><u>August financial picture:</u> Budget is based on 149 full time enrolled students. The enrollment-based budget (based on actual enrollment) is to be updated next month.</p> <p><u>General view:</u> Cash and net income are currently projecting positive. More updates expected in next month financials to reflect finalized update for school enrollment and new lease amendment for expansion space</p>
Development Committee Update	<p>The following update was provided by Ms. Hamilton:</p> <p><u>Bowl-A-Thon:</u> Three teams are signed up, and the school is seeking additional teams. The School is also considering an onsite 50/50 raffle and is seeking additional corporate sponsors for lanes.</p> <p><u>Buffalo Art Movement (BAM) Fundraiser:</u> The School is still evaluating options for on-site artist and on-site catering and beverages at the event. Then, there will be party reservations more permanently established. The School is working with art director at BAM to finalize the logistics and vision for the event.</p> <p><u>BOTTLE COLLECTION:</u> This fundraising event is "evergreen" and ongoing.</p>
Academic Committee Update	<p>The following update was provided by Ms. Peterson:</p> <p><u>Action Plan for Reading:</u> The School is developing an action plan in response to initial student assessments on reading instruction:</p> <ul style="list-style-type: none"> - Partnership with Dr. John Strong from UB - Differentiated Reading Instruction - All 1st and 2nd grade teachers to be trained - All 1st and 2nd grade students to be given screening assessment, placed in a differentiated group, and provided daily differentiated reading instruction.

	<p><u>Focus on School Attendance:</u> The School is conducting outreach and strategizing to improve student attendance for enrolled student, especially in respect of on-time start to the school day.</p> <p><u>COVID Era Challenges.</u> Some students (and their parents) are new to formal learning and a school environment coming out of the COVID era. The School is strategizing to address this issue.</p> <p><u>Bussing.</u> There have been no bussing issues to report, and there are 10 buses servicing the school each day.</p>
<p>Governance Committee Update</p>	<p>Ms. Brown provided the following update:</p> <ul style="list-style-type: none"> - The School needs to complete Ms. Peterson's performance review for the 2021-2022 school year. That review is in process. - The School needs to recruit new members to the school board to address longer-tenured Board members potentially rotating off the Board.
<p>Executive Director Update</p>	<p>Ms. Peterson provided the following update:</p> <p>ENROLLMENT: 150 students currently enrolled. On December 1, recruitment for 2023-2024 begins.</p> <p>STAFF RECRUITMENT: The School is seeking an additional qualified teacher, and the School is also seeking a new literary specialists. The School is rigorous in its employment screening process, in ensure that it brings in personnel who are fit to do the job well.</p> <p>DAILY SCHEDULE: The School considering altering the daily schedule to allow for "brain breaks" and student intervention. There is a dedicated staff at this School, and the School is considering changes to the current schedule to ensure peak performance of staff and students.</p> <p>SECURITY: The School is seeking a part-time security officer to work at the School, in particular to provide services at start and end of the school day (i.e., drop-off and pick-up times).</p> <p>(At 7:04 PM, Adewoye Adegoke arrived at the meeting. <i>(He had remote attendance due to childcare issues.)</i>)</p>

Lease Agreement Update:	<p>The following update was provided by E Stone:</p> <p>The School has executed a Lease Amendment with its Landlord to expand the School Premises. The expanded space will include a gymnasium space. The School expects work on the expansion space to commence in October.</p>
School safety plan	<p>Ms. Peterson provided the following update:</p> <p>The School has updated the school's safety plan to reflect staffing changes and ensure the safety of the school community.</p> <p>TH moved to approve the School Safety Plan. CB seconded it. There was a comment about pronouns (to reflect gender of staff) and number of school buses has increased.</p> <p>The school safety plan was unanimously approved.</p>
Meeting Adjourned	<p>Meeting adjourned at 7:20 p.m. TH motioned. CB seconded. All approved.</p>

Primary Hall Preparatory Charter School
Board Meeting Minutes
August 8, 2022

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: Remote only (via Zoom)

Meeting link for remote access:
<https://us02web.zoom.us/j/4279361285>

Minutes prepared by: Edward Stone

Agenda

<p>Call Meeting to Order and Welcome</p>	<p>Called to order at 10:30 A.M. Board Members in Attendance: Rochelle Brown Tiffany Hamilton Edward Stone Chris Benson Jonathan Morris Others In Attendance: Arielle Peterson (Executive Director)</p>
<p>Lease Discussion</p>	<p>The Board and Ms. Peterson discussed a proposed lease amendment, which would result in the School leasing a gymnasium building located at 2456 Main Street, Buffalo (the "<u>Expansion Space</u>"). The discussion included an overview of (i) the Expansion Space's size and location, (ii) the proposed rent, (iii) the proposed lease period, (iii) planned improvements to the Expansion Space and (iv) responsibility for maintenance and/or improvement costs for the Expansion Space</p>

Adoption of Resolutions Related to In-Person Meetings	The Board adopted resolutions relating to the lease of the Expansion Space. The resolutions are attached to these Minutes, and they are approved.
Meeting Adjourned	Meeting adjourned at 11:00 a.m. Edward motioned. Tiffany seconded. All approved.

**Resolutions
of
the Board of Trustees
of
Primary Hall Preparatory Charter School**

Adopted as of August 8, 2022

WHEREAS, it is proposed that Primary Hall Preparatory Charter School (the "School") enter into that certain First Amendment of Lease (the "Lease Amendment"), by and between the School and 7170 Group, LLC (the "Landlord"), pursuant to which, the School will lease certain premises at 2456 Main Street, Buffalo, New York from the Landlord (such premises, the "Expansion Space"); and

WHEREAS, the Board has reviewed and considered the Lease Amendment and the transactions contemplated thereby and has determined that the Purchase Agreement and the transactions contemplated thereby (including the Transaction) are advisable and fair to, and in the best interests of, the School, provided that the Board would desire for the Lease Amendment to include the following additional terms (the "Proposed Additional Terms");

(i) in the event that there are any changes to any applicable local, state, or federal building codes, rules, regulations, ordinances, or laws, including but not limited to changes promulgated by the New York State Education Department, that come into effect after the effective date of the Lease Amendment and that would require alterations to the Expansion Space in order for the School to use the Expansion Space as a Charter School and other related and statutory uses, then the costs of such alterations required to bring the Expansion Space shall be borne equally by the Landlord and the Tenant; and

(ii) the initial monthly rent for the Expansion Space shall be \$3,460, and for each year of the Lease Amendment after 4/30/23, such monthly rent shall not increase by more than 20% per annum;

WHEREAS, the Board desires for Edward Stone (as a member of the Board) and Arielle Peterson (as Executive Director) to lead negotiations with the Landlord regarding the Lease Amendment;

NOW, THEREFORE, IT IS HEREBY:

RESOLVED, that the terms and conditions of the Lease Amendment (inclusive of the Proposed Additional Terms), the performance by the School thereof and thereunder, and the consummation of the transactions contemplated thereby, be, and hereby are, authorized and approved in all respects; and

RESOLVED, that the School enter into the Lease Amendment, in substantially the form reviewed by the Board and to be executed and delivered by the Executive Director of the School, with such changes (including without limitation changes to the Proposed Additional Terms) as the Executive Director determines to be appropriate, such determination to be evidenced by the Executive Director's signature thereon.

RESOLVED, that the Executive Director of the School be, and hereby is, authorized, empowered and directed to take all such further actions and to execute, deliver, certify and file all such further agreements, undertakings, certificates, instruments and documents, in the name of and on behalf of the School, and to pay all such costs, fees and expenses as such proper officers shall approve as necessary or advisable to carry out the intent and accomplish the purposes of the foregoing resolutions and the

transactions contemplated thereby, the taking of such actions and the execution, delivery, certification and filing of such documents to be conclusive evidence of such approval;

WHEREAS, Section 103-a(2)(g) requires that any Board Meeting where a Board member attends by videoconference be recorded, posted to the School webpage within five business days, and transcribed upon request; and

WHEREAS, Section I03-a(2)(h) requires that members of the public be permitted to attend and participate, if authorized, in any Board Meeting by videoconference when a Board member attends by videoconference;

WHEREAS, the Board has determined that it is in the best interest of the School for the Board to establish procedures relating to how members of the public attend and speak at the Board meetings in order to ensure that all Board Meetings remain safe, orderly and productive.

NOW, THEREFORE, BE IT:

RESOLVED, that the Board hereby authorizes members of the Board who experience an Extraordinary Circumstance, as described above and further defined by any rules or written procedures later adopted, to attend any Board Meeting by videoconference (any such Board member so attending, a "Remote Board Member") so long as the following conditions are satisfied for such Board Meeting: (i) as a quorum of the members of the Board attends such Board Meeting in-person at one or more locations open to the public; (ii) the Remote Board Member can be seen, heard, and identified while the open portion of the Board Meeting is being conducted; and (iii) as otherwise permitted under Chapter 56 of the Laws of 2022; and be it further

RESOLVED, that the Board hereby adopts the following written rules procedures further governing its use of videoconferencing by the Board in compliance with Chapter 56 of the Laws of 2022 and further governing other Board Meeting attendance and speech protocols, and Board hereby authorizes the School to post these rules and procedures on the School's website:

Procedures for the Public to Attend and Speak at Board Meetings

- I. Members of the public may attend the open portion of any Board Meeting in person by registering with the School. The registration period (the "Registration Period") for an individual to attend a Board Meeting in person shall begin on the day after the prior month's Board Meeting and shall end on the date that is 7 days prior to the applicable Board Meeting which that individual wishes to attend.
2. If a member of the public is attending a meeting of the Board in person, that individual must abide by the following rules relating to the School's on campus safety policy: (a) the individual shall not be on the School campus while under the influence of alcohol or illegal drugs, (b) the individual shall not be on the School campus while in possession of alcohol, weapons or illegal drugs, (c) the individual shall not smoke or vape on the School campus, and (d) the individual shall not permit any guests onto the School campus without the permission of the School.

3. If a member of the public attends a Board Meeting (whether in person or by video conferencing) and wishes to speak at such Board Meeting, such individual must register to speak during the Registration Period (as defined above) for such Board Meeting. At registration, the individual may be asked what his or her topic of discussion will be, but the individual will not be asked about the content of his or her speech.
4. The rules for a member of the public to speak at a Board Meeting are as following:
 - (i) pre-registration is required (see above),
 - (ii) any speech at a particular Board Meeting is limited to five (5) minutes,
 - (iii) no shouting, cursing or vulgar language is permitted,
 - (iii) no personal attacks are permitted, and
 - (iv) any speech shall be addressed to the Board as a whole (and not to any individual Board member(s)).
5. If any member of the public violates the foregoing rules of speech and attendance at any Board Meeting, the consequences for such violation shall include (i) being barred from attending a current and/or future Board Meeting(s) in person attendance, and/or (ii) being barred from speaking privileges at a current or future Board Meeting(s).

Primary Hall

Academics. Attendance. Impact.

Primary Hall Preparatory Charter School
Board Meeting Minutes
July 27, 2022

Mission: *Through rigorous curriculum, individualized supports, and positive character development, Primary Hall Preparatory Charter School ensures all students in Kindergarten through fifth grade are prepared for academic and personal success in middle school, high school, and college.*

Location: Hybrid (In Person and Via Zoom)

In Person: 2408 Main Street, Buffalo, NY 14214

Meeting link for remote access:

<https://us02web.zoom.us/j/87214851819?pwd=ZmdnUUxXdmJNV1huMDFVY1dOMHJ0UT09>

Minutes prepared by: Edward Stone

Agenda

Call Meeting to Order and Welcome	Called to order at 6:35 P.M. Board Members in Attendance: Rochelle Brown Tiffany Hamilton Edward Stone ClnisBenson Others In Attendance: Arielle Peterson (Executive Director) Maddie Loeb (Director of Curriculum & Instruction) Adewoye Adegoke
Public Comment	The following public comment was made by Maddie Loeb: Maddie Loeb is new director of curriculum instruction at Primary Hall Preparatory Charter School (the "School"). She conveyed to the Board that she is excited to be at the School.

Approval of Minutes	Previous minutes adopted. CB. motioned. Tiffany seconded. All approved.
Adoption of July 2022 Agenda	Meeting agenda adopted. CB motioned. Tiffany seconded. All approved.
Finance Committee Update	There is no Finance Committee update this month. This committee is awaiting a financial update from Bryson Wilson at EdTec, which is expected to be received next month.
Development Committee Update	<p>The following update was provided:</p> <p>There are two fall fundraising events being planned:</p> <p>1. <u>Yard Fest</u>. There will be a can donation drive through an event called "Yard Fest". The can donation organization is eager to aid the School. Extra Dime Back is the name of that organization.</p> <p>Yard Fest will be on September 17. Anyone can bring cans to Extra Dime Back at any time as well, with credit going to the School. The address for Extra Dime Back is 1041 Inglewood Avenue, Tonawanda, NY. Anyone can drop off cans at any time, and the credit will go to PH's account.</p> <p>2. <u>Bowl-A-Thon at Lancaster Lanes</u>. This bowling event will aim to attract 40+ attendees. With that level of attendance, this event would have the potential to raise over \$1,000 for the school. The expectation would be for this event to occur in October.</p>
Academic Committee Update	<p>The following update was provided:</p> <p>Maddie Loeb (Director of Curriculum Instruction) presented to the Board a plan to track organizational and curriculum priorities of the School on week to week and month to month basis. Ideally, this information will be organized in a manner that can be presented to the Academic Committee on a monthly basis. Information covered by this program would include qualitative data regarding classroom culture, classroom management, and literacy indicators.</p> <p>The School is also contemplating participation in a new tutoring initiative called "Read to Succeed Buffalo", where Buffalo AARP mentors come the School to tutor young readers. This program would support the School's goal of providing individualized support to its students.</p>

<p>Governance Committee Update</p>	<p>The following update was provided:</p> <p>The Board's annual training event is set for Thursday 7/28 at 1:00 pm ET. It will be a two-hour training regarding board accountability, including in respect of meeting formalities and committee meeting functions/expectations.</p> <p>There will be an Executive Director Evaluation completed in August 2022. The evaluation team will consist of the following Board members: Rochelle Browu, Maddie Fierstein, and Chris Benson. Ms. Peterson will also conduct self-evaluation.</p>
<p>Executive Director Update</p>	<p>Ms. Peterson provided the following update:</p> <p>ENROLLMENT: The School is only short of its enrollment goal by 6 students. However, there may be fluctuations at the start of the school year as the enrollment figure is finalized, given any last second moves by students and their families. During the summer 2022, the School recruited for students by posting 10 billboards featuring Arabic and Bengali. In addition, mailers were sent out in Spanish, English, and Burmese.</p> <p>BUSSING: The School's bussing plan is still being finalized for the upcoming school year.</p> <p>STAFF RECRUITMENT: The School is seeking an Art Teacher and a Dean of Culture. The School is also seeking more teachers with proper certification.</p>
<p>Adoption of Resolutions Related to In-Person Meetings</p>	<p>The Board adopted a resolution for in-person and hybrid board meetings. The resolutions are attached to these Minutes, and they are approved.</p>
<p>Lease Update</p>	<p>The Board resolved to call an emergency Board meeting will be called to discuss lease amendment, which meeting was tentatively set for 1:00 pm on Friday August 5th (or at an alternative as agreed by a requisite number of Board members).</p>
<p>Meeting Adjourned</p>	<p>Meeting adjourned at 7:55 p.m. Edward motioned. Tiffany seconded. All approved.</p>

**Resolutions
of
the Board of Trustees
of
Primary Hall Preparatory Charter School**

Adopted as of June 29, 2022

WHEREAS, by passing Chapter 56 of the Laws of 2022 ("Chapter 56"), the New York State Legislature amended Section I03 of the Open Meetings Law; and

WHEREAS, Chapter 56 adds Section 103-a of the Open Meetings Law, permitting the Board of Trustees (the "Board") of the Primary Hall Preparatory Charter School (the "School") to authorize Board members to attend meetings of the Board ("Board Meetings") by videoconferencing under extraordinary circumstances; and

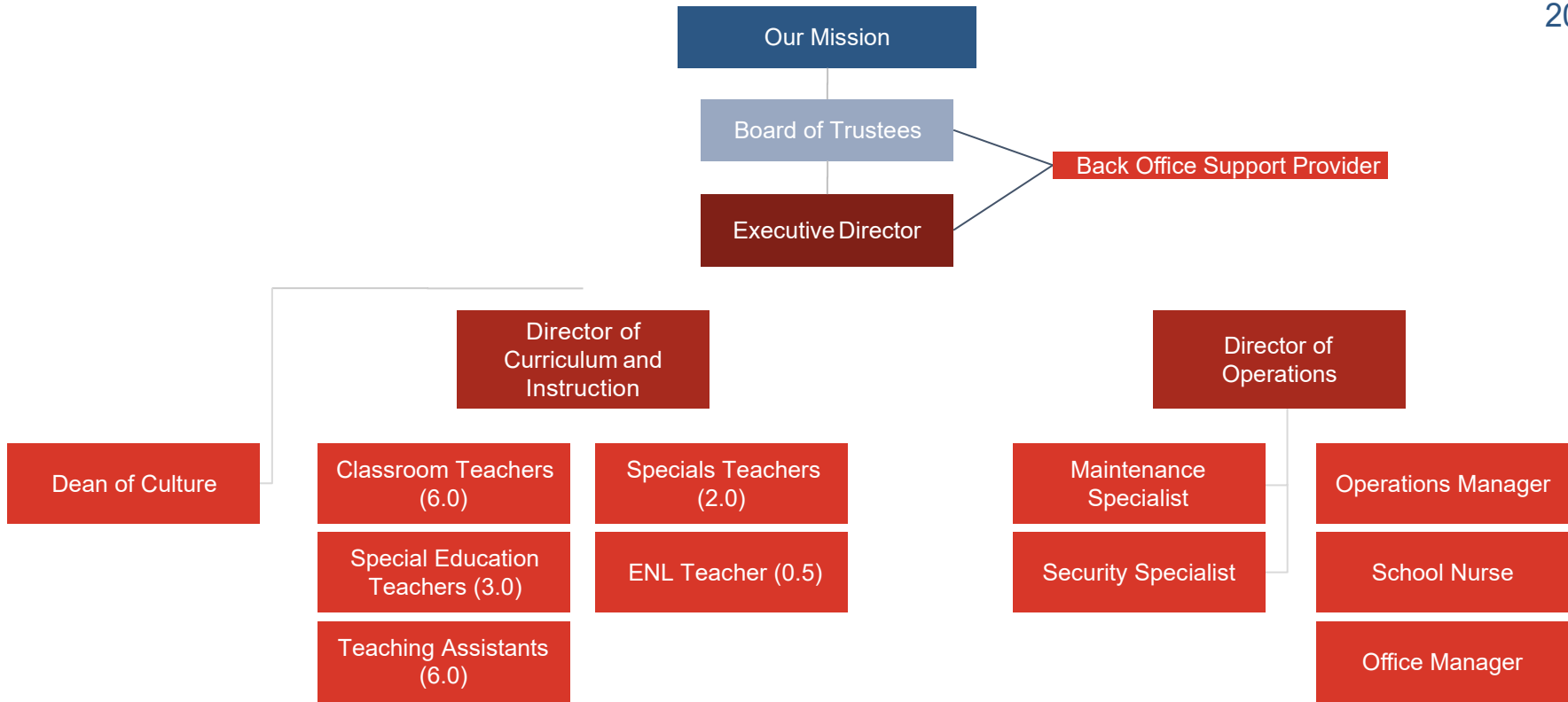
WHEREAS, Section I03-a(2)(a) requires the Board to adopt a resolution following a public hearing authorizing the limited use of videoconferencing under such circumstances; and

WHEREAS, Section I 03-a(2) allows for hybrid Board Meetings by requiring "that a minimum number of members are present to fulfill the public body's quorum requirement in the same physical location or locations where the public can attend"; and

WHEREAS, Section 103-a(2)(c) requires that members of the Board be physically present at any such Board Meeting "unless such member is unable to be physically present at any such meeting location due to extraordinary circumstances ... including disability, illness, caregiving responsibilities, or any other significant or unexpected factor or event which precludes the member's physical attendance at such meeting"; and

WHEREAS, the Board has determined that it is in the best interest of the School for such extraordinary circumstances for any particular Board member to mean any or all of the following circumstances (each, an "Extraordinary Circumstance"): (i) any disability or illness of such Board member on the date of the applicable Board Meeting, (ii) any caregiving responsibilities of such Board member occurring or arising on the date of the applicable Board Meeting, (iii) any inclement weather event (including, without limitation, past, pending or forecasted snowstorms) or other circumstance which in the reasonable determination of such Board member may make such Board member's travel to the location of the Board Meeting (the "Meeting Location") unsafe on the date of such Board Meeting, (iv) any circumstances of a Board member which would require travel by such Board member of greater than 50 miles (one way) on the date of the Board Meeting in order for such Board member to be at the physical location of such Board Meeting, or (v) any other significant or unexpected factor or event which precludes the member's physical attendance at the applicable Board Meeting (including unexpected school circumstances that require an emergency board meeting); and

WHEREAS, in accordance with Section 103-a(2)(d), any Board members attending a Board Meeting by videoconference must, except during executive session, be "heard, seen and identified, while the meeting is being conducted, including but not limited to any motions, proposals, resolutions, and any other matter formally discussed or voted upon"; and



2023-24 Primary Hall Preparatory Charter School Calendar

July 2023

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January 2024

S	M	T	W	TH	F	S
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2023

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27	28	29	30	31		

February 2024

S	M	T	W	TH	F	S
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18	19	20	21	22	23	24
25	26	27	28	29		

September 2023

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March 2024

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17	18	19	20	21	22	23
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31						

October 2023

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29	30	31				

April 2024

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14	15	16	17	18	19	20
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28	29	30				

November 2023

S	M	T	W	TH	F	S
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26	27	28	29	30		

May 2024

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

December 2023

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24/31	25	26	27	28	29	30

June 2024

S	M	T	W	TH	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Teacher Days/Instructional Days/Minutes

Month	Teacher	Students	Minutes
July	0	0	0
August	22	4	1080
Sept	20	20	7110
Oct	21	21	7560
Nov	17	17	6030
Dec	15	15	5040
Jan	21	20	7200
Feb	16	16	5760
March	20	20	7200
April	17	16	5670
May	22	21	7470
June	17	16	6120
Totals	208	186	66240

- Early Release
- Staff PD
- PH Closed
- NYS 3-8 Testing

Important Dates

July	3-7 Primary Hall Offices/Building Closed
August	2-4 New Staff Professional Development & Onboarding
	7 Returning Staff Begin
	7-25 Summer Professional Development
	28 First Day of School - Half Day (NO BPS TRANSPORTATION)
September	29 - Sept. 1 - Half Days (NO BPS TRANSPORTATION)
	1 - Half Day
	4 Labor Day (No School)
October	8 BPS Transportation Begins
	9 Indigenous Peoples' Day (No School)
November	18 Staff Professional Development 1-4pm (Early Release)
	7 Election Day
	9 Staff Professional Development 1-4pm (Early Release)
	10 Veterans Day
December	22 Half-Day
	23-27 Thanksgiving Recess
	13 Staff Professional Development 1-4pm (Early Release)
January	22-29 Winter Recess
	1 New Year's Day (No School)
	2 Staff Professional Development (No School)
February	3 Students Return
	15 Dr. MLK, Jr. Day (No School)
	7 Staff Professional Development 1-4pm (Early Release)
	19-23 Mid-Winter Recess
March	13 Staff Professional Development 1-4pm (Early Release)
	29 Good Friday (No School)
April	1-5 Spring Break
	10-12 NYS ELA Testing
	24 Early Release Day
May	25 State Test Scoring Day (No School)
	7-9 NYS Math Testing
	15 Early Release Day
	16 State Test Scoring Day (No School)
June	27 Memorial Day (No School)
	12 Staff Professional Development 1-4pm (Early Release)
	19 Juneteenth (No School)
	21 Kindergarten Graduation
	25 Last Day of Classes
	26 Staff Professional Development

Last updated 9.11.23

PRIMARY HALL PREPARATORY CHARTER SCHOOL

BUFFALO, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Primary Hall Preparatory Charter School

Opinion

We have audited the financial statements of Primary Hall Preparatory Charter School, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Primary Hall Preparatory Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Primary Hall Preparatory Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Primary Hall Preparatory Charter School's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Primary Hall Preparatory Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Primary Hall Preparatory Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Primary Hall Preparatory Charter School's June 30, 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 28, 2022. In our opinion, the summarized comparative information presented herein as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it had been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023 on our consideration of Primary Hall Preparatory Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Primary Hall Preparatory Charter School's internal control over financial reporting and compliance.

Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals For 2022)

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 443,742	\$ 769,291
Grants and other receivables	430,323	158,449
Prepaid expenses	<u>-</u>	<u>16,253</u>
TOTAL CURRENT ASSETS	874,065	943,993
 <u>OTHER ASSETS</u>		
Property and equipment, net	240,969	146,579
Security deposit	12,000	12,000
Right-of-use asset - operating	2,453,616	-
Cash in escrow	<u>50,215</u>	<u>25,000</u>
	<u>2,756,800</u>	<u>183,579</u>
TOTAL ASSETS	<u>\$ 3,630,865</u>	<u>\$ 1,127,572</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 170,826	\$ 187,273
Accrued payroll and benefits	71,431	42,208
Current portion of lease liability - operating	<u>198,854</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	441,111	229,481
 <u>OTHER LIABILITIES</u>		
Deferred lease liability	-	248,400
Long-term lease liability - operating	<u>2,650,287</u>	<u>-</u>
	<u>2,650,287</u>	<u>248,400</u>
TOTAL LIABILITIES	3,091,398	477,881
 <u>NET ASSETS</u>		
Without donor restrictions	<u>539,467</u>	<u>649,691</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 3,630,865</u>	<u>\$ 1,127,572</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	<u>Year ended June 30, 2023</u>	<u>Period From December 10, 2019 (date of inception) to June 30, 2022</u>
Operating revenue and support:		
State and local per pupil operating revenue	\$ 1,860,135	\$ 1,124,840
Governmental grants and contracts	451,369	1,501,757
Contributions and private grants	212,308	829,761
Paycheck Protection Program loan forgiveness	-	41,414
Other revenue	<u>22,729</u>	<u>17,092</u>
TOTAL REVENUE AND SUPPORT	2,546,541	3,514,864
Expenses:		
Program:		
Regular education	1,383,535	1,199,549
Special education	<u>349,538</u>	<u>293,915</u>
TOTAL PROGRAM SERVICES	1,733,073	1,493,464
Management and general	<u>923,692</u>	<u>1,371,709</u>
TOTAL EXPENSES	<u>2,656,765</u>	<u>2,865,173</u>
CHANGE IN NET ASSETS	(110,224)	649,691
Net assets at beginning of year	<u>649,691</u>	<u>-</u>
NET ASSETS AT END OF YEAR	<u>\$ 539,467</u>	<u>\$ 649,691</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	Year ended June 30, 2023						Period From December 10, 2019 (date of inception) to June 30, 2022
	Program Services			Supporting Services			
	No. of Positions	Regular Education	Special Education	Sub-total	Management and General	Total	Total
Personnel services costs:							
Administrative staff personnel	5	\$ 53,213	\$ 35,475	\$ 88,688	\$ 266,065	\$ 354,753	\$ 564,259
Instructional personnel	17	455,245	195,105	650,350	-	650,350	440,086
Non-instructional personnel	<u>2</u>	<u>37,347</u>	<u>16,006</u>	<u>53,353</u>	<u>2,808</u>	<u>56,161</u>	<u>48,756</u>
Total personnel services costs	24	545,805	246,586	792,391	268,873	1,061,264	1,053,101
Fringe benefits and payroll taxes		70,401	31,923	102,324	36,755	139,079	144,239
Legal services		-	-	-	6,250	6,250	9,691
Accounting/Audit services		-	-	-	123,294	123,294	129,950
Other Purchased/Professional/Consulting Services		25,713	1,164	26,877	241,892	268,769	217,326
Building and Land Rent/Lease		295,288	13,368	308,656	54,469	363,125	428,400
Repairs and maintenance		47,601	2,155	49,756	8,781	58,537	51,785
Insurance		43,171	1,955	45,126	7,964	53,090	78,945
Utilities		54,721	2,477	57,198	10,094	67,292	62,587
Supplies/Materials		95,739	4,334	100,073	-	100,073	157,563
Equipment/Furnishings		22,539	1,020	23,559	2,618	26,177	85,690
Staff development		18,507	4,112	22,619	9,769	32,388	19,994
Marketing/Recruitment		61,037	13,564	74,601	32,219	106,820	134,297
Technology		21,757	985	22,742	7,581	30,323	38,832
Food service		1,001	45	1,046	-	1,046	316
Student services		8,252	22,590	30,842	-	30,842	89,401
Office expense		24,454	1,107	25,561	76,681	102,242	78,019
Depreciation and amortization		47,549	2,153	49,702	31,776	81,478	54,368
Other		-	-	-	4,676	4,676	30,669
		<u>\$ 1,383,535</u>	<u>\$ 349,538</u>	<u>\$ 1,733,073</u>	<u>\$ 923,692</u>	<u>\$ 2,656,765</u>	<u>\$ 2,865,173</u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals For 2022)

	Year ended June 30, 2023	Period From December 10, 2019 (date of inception) to June 30, 2022
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (110,224)	\$ 649,691
Adjustments to reconcile change in net assets to net cash (used for) provided from operating activities:		
Forgiveness of Paycheck Protection Program loan payable	-	(41,414)
Depreciation and amortization	81,478	54,368
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(271,874)	(158,449)
Prepaid expenses	16,253	(16,253)
Security deposit	-	(12,000)
Accounts payable and accrued expenses	(16,447)	187,273
Accrued payroll and benefits	29,223	42,208
Operating lease liability, net of right-of-use asset	395,525	-
Deferred lease liability	<u>(248,400)</u>	<u>248,400</u>
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(124,466)	953,824
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	<u>(175,868)</u>	<u>(200,947)</u>
NET CASH USED FOR INVESTING ACTIVITIES	(175,868)	(200,947)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Borrowings on promissory demand note	-	305,880
Repayments on promissory demand note	-	(305,880)
Borrowings on Paycheck Protection Program loan payable	<u>-</u>	<u>41,414</u>
NET CASH PROVIDED FROM FINANCING ACTIVITIES	<u>-</u>	<u>41,414</u>
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH	(300,334)	794,291
Cash and restricted cash at beginning of year	<u>794,291</u>	<u>-</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 493,957</u>	<u>\$ 794,291</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Year ended June 30, <u>2023</u>	Period From December 10, 2019 (date of inception) to June 30, <u>2022</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid for interest	\$ <u>-</u>	\$ <u>4,924</u>
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ <u>443,742</u>	\$ <u>769,291</u>
Cash in escrow	<u>50,215</u>	<u>25,000</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ <u>493,957</u></u>	<u>\$ <u>794,291</u></u>

The accompanying notes are an integral part of the financial statements.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Primary Hall Preparatory Charter School (the “Charter School”) is an educational corporation that operates as a charter school in Buffalo, New York. On December 10, 2019 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years through June 30, 2026 and renewable upon expiration. The Charter School opened its doors to students in the Fall of 2021 and is chartered to serve grades K-5.

The Charter School’s mission is to ensure that their students have the foundational skills to thrive in middle school, high school, and college. The Charter School firmly upholds the three core tenants of academics, access, and impact as they are central to their design. The Charter School is committed to setting their students on the path to college beginning in Kindergarten.

Basis of accounting

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

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets of the Charter School are reported in the following self-balancing net asset groups:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School has no net assets with donor restrictions at June 30, 2023 and 2022, respectively.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Charter School's State and local per pupil operating revenue qualifies as exchange transactions and the revenues are recognized over time.

State and local per pupil revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Grants and other receivables	<u>\$ 10,868</u>	<u>\$ 98,435</u>

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes to net assets as net assets released from restrictions.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There were no revenues deferred at June 30, 2023 and 2022.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The agreement requires \$25,000 be placed in escrow each of the first four years of operations and a balance of \$100,000 be maintained to fund any audit and legal expenses incurred should the Charter School cease operations and dissolve. The amount in escrow was \$50,215 and \$25,000 at June 30, 2023 and 2022, respectively.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023 and 2022.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years. Leasehold improvements are being amortized over the term of the lease. Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Security deposit

Security deposit is made up of a payment made to a third party in connection with a facility lease agreement.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require “specialized skills” and would typically not be purchased if they were not contributed. In addition, the Charter School received transportation services, speech, occupational therapy, and food services from the local district.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$107,000 for the year ended June 30, 2023 and \$134,000 for the period from December 10, 2019 (date of inception) to June 30, 2022.

Leases

The Charter School leases its school facility and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) asset, current liabilities and other liabilities on the accompanying statement of financial position. There were no finance leases at June 30, 2023.

ROU assets represent the Charter School’s right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

The Charter School’s lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Adoption of new accounting standard – leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use (“ROU”) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, the Charter School elected practical expedients to account for the existing operating leases as operating leases under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Charter School recognized on July 1, 2022 a lease liability of \$2,970,689, which represents the present value of the remaining operating lease payments of \$3,456,000, discounted using the risk-free rate of 3.26%, and a right-of-use asset of \$2,722,289 which represents the operating lease liability of \$2,970,689 adjusted for deferred rent of \$248,400.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities and changes in net assets, nor statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

New accounting pronouncement – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Comparatives for the period ended June 30, 2022

The financial statements include certain prior year summarized comparative information in total but not by functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the period ended June 30, 2022, from which the summarized information was derived.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 26, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023 and 2022:

	June 30,	
	<u>2023</u>	<u>2022</u>
Cash	\$ 443,742	\$ 769,291
Grants and other receivables	<u>430,323</u>	<u>158,449</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 874,065</u>	<u>\$ 927,740</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>2023</u>	June 30, <u>2022</u>
Furniture and fixtures	\$ 85,583	\$ 58,151
Leasehold improvements	62,010	-
Machinery and Equipment	80,540	10,500
Computer Equipment	<u>148,682</u>	<u>132,296</u>
	376,815	200,947
Less accumulated depreciation and amortization	<u>135,846</u>	<u>54,368</u>
	<u>\$ 240,969</u>	<u>\$ 146,579</u>

Total depreciation expense was \$81,478 for the year ended June 30, 2023 and \$54,368 for the period from December 10, 2019 (date of inception) to June 30, 2022.

NOTE D: LEASES

The Charter School signed a lease agreement for its facility with a third party with an initial term of five years and a renewal option of five additional years. This lease commenced in May 2021 with an initial termination date of April 30, 2026. If renewed, the lease will terminate on April 30, 2031. The current base monthly rent is \$18,000. Annual payments escalate each year through the fourth year of the lease. Rent expense incurred under this lease for the year ended June 30, 2023 was approximately \$363,100 and for the period from December 10, 2019 (date of inception) to June 30, 2022 was approximately \$428,400. A security deposit of \$12,000 was paid by the Charter School relative to this lease and is included in security deposit on the accompanying statement of financial position at June 30, 2023 and 2022.

On September 21, 2022, the Charter School amended the lease agreement to include an additional building. The additional location has an initial term of four years and a renewal option of five years. The building was deemed non ADA compliant and, therefore, was never delivered to the Charter School. The lease has not yet been terminated.

The Charter School also leases office equipment under a lease agreement with rental payments based on usage. Lease liabilities are not remeasured as a result of varying usage; instead, the charges based on usage are treated as variable lease payments and are excluded from the measurement of the right-of-use asset and lease liability. These payments are recognized in the period in which the related obligation was incurred. The variable lease cost recognized and disclosed for the office equipment leases was approximately \$14,000 for the year ended June 30, 2023 and approximately \$9,800 for the period from December 10, 2019 (date of inception) to June 30, 2022.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE D: LEASES, Cont'd

A summary of lease right-of-use asset and liability at June 30, 2023 is as follows:

<u>Statement of Financial Position Classification</u>		
Assets		
Right-of-use asset - operating	Other assets	<u>\$ 2,453,616</u>
Liabilities		
Current portion of lease liability - operating	Current liabilities	\$ 198,854
Long-term lease liability - operating	Other liabilities	<u>2,650,287</u>
		<u>\$ 2,849,141</u>

The components of lease expense for the year ended June 30, 2023 were as follows:

Operating lease cost	\$ 363,125
----------------------	------------

As of June 30, 2023, minimum payments due for the lease liability for the next five years and thereafter are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 288,000
2025	432,000
2026	432,000
2027	432,000
2028	432,000
Thereafter	<u>1,224,000</u>
Total lease payments	3,240,000
Less: Interest	<u>(390,859)</u>
Present value of lease liability	<u>\$ 2,849,141</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE D: LEASES, Cont'd

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows paid for operating leases	\$ 216,000
Weighted-average remaining lease term:	
Operating leases	7.76 years
Weighted-average discount rate:	
Operating leases	3.26%

NOTE E: DEBT

In November 2020, the Charter School entered into a promissory demand note agreement with a not for profit corporation. The Charter School had the ability to request loan advances up to an aggregate outstanding balance of \$445,800 and was required to pay interest on the unpaid principal balance at a rate of 2.5% per annum. The loan was paid off in full in July 2021.

NOTE F: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter School. Management is of the opinion that such disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE G: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 97% and 38%, respectively, of grants and other receivables are due from New York State relating to certain grants. For the year ended June 30, 2023, 73% of total operating revenue and support came from per-pupil funding provided by New York State. For the period from December 10, 2019 (date of inception) to June 30, 2022, approximately 32% of total operating revenue and support came from per-pupil funding provided by the New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE H: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE I: NET ASSETS

Net assets without donor restrictions are as follows:

	<u>2023</u>	June 30, <u>2022</u>
Undesignated net assets	\$ 298,498	\$ 503,112
Invested in property and equipment	<u>240,969</u>	<u>146,579</u>
	<u>\$ 539,467</u>	<u>\$ 649,691</u>

NOTE J: RETIREMENT PLAN

During August 2020, the Charter School began sponsoring a 403(b) retirement plan (the "Plan") for its employees. The Plan allows the Charter School to make discretionary contributions to the Plan on behalf of its employees. The Charter School did not make any contributions for the year ended June 30, 2023 and for the period from December 10, 2019 to June 30, 2022.

NOTE K: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, in May 2020 the Charter School applied for and was approved by a bank for a loan of \$41,414 through the Paycheck Protection Program established by the Small Business Administration. The loan had the potential for forgiveness provided certain requirements are met by the Organization. The loan was funded on July 7, 2020. On July 23, 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest, which is reported as Paycheck Protection Program loan forgiveness on the accompanying statement of activities and changes in net assets for the period from December 10, 2019 (date of inception) to June 30, 2022.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$349,587 and \$270,596 of revenue relative to ESSER grants during the year ended June 30, 2023 and the period from December 10, 2019 (date of inception) to June 30, 2022, respectively.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

OTHER FINANCIAL INFORMATION



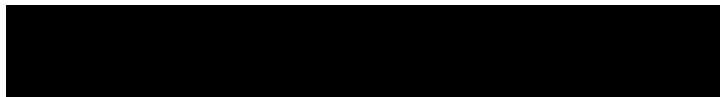
BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR’S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Primary Hall Preparatory Charter School

We have audited the financial statements of Primary Hall Preparatory Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated October 26, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2023.

We have audited the financial statements of Primary Hall Preparatory Charter School as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022, and have issued our report thereon dated October 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as of June 30, 2022 and for the period from December 10, 2019 (date of inception) to June 30, 2022.



Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF ACTIVITIES

YEAR ENDED JUNE 30, 2023 AND 2022 AND THE PERIOD FROM
DECEMBER 10, 2019 (DATE OF INCEPTION) TO JUNE 30, 2022 AND 2021

	<u>Year ended June 30,</u>		<u>Period From</u>	<u>Period From</u>
	<u>2023</u>	<u>2022</u>	<u>December 10,</u>	<u>December 10,</u>
			<u>2019 (date</u>	<u>2019 (date</u>
			<u>of inception)</u>	<u>of inception)</u>
			<u>to June 30,</u>	<u>to June 30,</u>
			<u>2021</u>	<u>2022</u>
Operating revenue and support:				
State and local per pupil operating revenue	\$ 1,860,135	\$ 1,124,840	\$ -	\$ 1,124,840
Governmental grants and contracts	451,369	930,708	571,049	1,501,757
Contributions and private grants	212,308	390,344	439,417	829,761
Paycheck Protection Program loan forgiveness	-	41,414	-	41,414
Other revenue	<u>22,729</u>	<u>6,002</u>	<u>11,090</u>	<u>17,092</u>
TOTAL REVENUE AND SUPPORT	2,546,541	2,493,308	1,021,556	3,514,864
Personnel services costs:				
Administrative staff personnel	354,753	251,869	312,390	564,259
Instructional personnel	650,350	440,086	-	440,086
Non-instructional personnel	<u>56,161</u>	<u>48,756</u>	<u>-</u>	<u>48,756</u>
Total personnel services costs	1,061,264	740,711	312,390	1,053,101
Fringe benefits and payroll taxes	139,079	101,621	42,618	144,239
Legal services	6,250	4,887	4,804	9,691
Accounting/Audit services	123,294	96,450	33,500	129,950
Other Purchased/Professional/Consulting Services	268,769	181,415	35,911	217,326
Building and Land Rent / Lease	363,125	367,200	61,200	428,400
Repairs and maintenance	58,537	39,767	12,018	51,785
Insurance	53,090	61,154	17,791	78,945
Utilities	67,292	62,587	-	62,587
Supplies/Materials	100,073	112,324	45,239	157,563
Equipment/Furnishings	26,177	67,846	17,844	85,690
Staff development	32,388	9,494	10,500	19,994
Marketing/Recruitment	106,820	49,580	84,717	134,297
Technology	30,323	30,471	8,361	38,832
Food service	1,046	316	-	316
Student services	30,842	85,283	4,118	89,401
Office expense	102,242	66,626	11,393	78,019
Depreciation and amortization	81,478	49,628	4,740	54,368
Other	<u>4,676</u>	<u>21,009</u>	<u>9,660</u>	<u>30,669</u>
TOTAL OPERATING EXPENSES	<u>2,656,765</u>	<u>2,148,369</u>	<u>716,804</u>	<u>2,865,173</u>
CHANGE IN NET ASSETS	<u>\$ (110,224)</u>	<u>\$ 344,939</u>	<u>\$ 304,752</u>	<u>\$ 649,691</u>

PRIMARY HALL PREPARATORY CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees
Primary Hall Preparatory Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Primary Hall Preparatory Charter School, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 26, 2023.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a significant deficiency.

Compliance and Other Matters

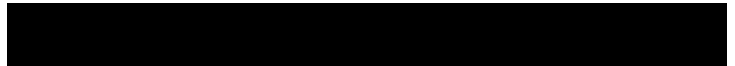
As part of obtaining reasonable assurance about whether Primary Hall Preparatory Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Primary Hall Preparatory Charter School's Response to Finding

Primary Hall Preparatory Charter School's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. Primary Hall Preparatory Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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



Rochester, New York
October 26, 2023

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED JUNE 30, 2023

Finding 2023-001

Statement of condition

During our audit, we noted there were several significant auditor adjustments required to be recorded relating to accounts payable, property and equipment, and various revenue and expense accounts.

Criteria and effect of conditions

During our audit we noted the Charter School did not reconcile rent expense and the amount of rent paid during the current year which led to the posting of a rent payable of \$18,000. Additionally, the Charter School did not properly follow their capitalization policy in which they expensed a fixed asset of approximately \$28,000. This resulted in an auditor adjustment to capitalize the asset of approximately \$21,000, net of depreciation expense. We also noted that the current year's depreciation expense on one asset was not properly calculated resulting in an auditor adjustment to reduce depreciation expense by approximately \$10,800. Lastly, we noted that the Charter School recorded approximately \$44,000 of revenue relating to CSP funds that were not properly tagged to the CSP grant.

Recommendation

We recommend management properly reconcile and review their accounts payable, accrued expenses, and related revenue and expense accounts to ensure proper cutoff is achieved. Additionally, we recommend the Charter School review expenditures to ensure they are adhering to their capitalization policy and well as review the depreciation calculation for all fixed assets to make sure depreciation expense is properly recorded.

Management Response

We had adjustments related to rent, a fixed asset and prior year CSP funds. The invoice for the fixed asset was to the same vendor as the missing rent payment. We have communicated with the state regarding the CSP Grant and will rectify it. We already have a formal monthly and annual close process in place with accompanying controls. We will continue improving this process to eliminate the possibility of significant adjustments.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND RESPONSES, Cont'd

YEAR ENDED JUNE 30, 2023

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES

Finding 2022-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2021-2022 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

Section 2.2 of the charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 75% of the projected enrollment for the 2021-2022 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED surrounding enrollment, but will ensure to receive written approval should enrollment fall below 85% in future years.

Status

For the year ended June 30, 2023, the Charter School was in compliance with the terms of their charter agreement as the Charter School's enrollment did not fall below 85% of the projected enrollment.

PRIMARY HALL PREPARATORY CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2023





BUSINESS
ADVISORS
AND CPAS

October 26, 2023

Board of Trustees
Primary Hall Preparatory Charter School

In planning and performing our audit of the financial statements of Primary Hall Preparatory Charter School (the “Charter School”) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the entity’s internal control to be a significant deficiency:

Significant Auditor Adjustments

During our audit, we noted there were several significant auditor adjustments required to be recorded. The Charter School did not reconcile rent expense and the amount of rent paid during the current year which led to the posting of a rent payable of \$18,000. Additionally, the Charter School did not properly follow their capitalization policy in which they expensed a fixed asset of approximately \$28,000. This resulted in an auditor adjustment to capitalize the asset of approximately \$21,000, net of depreciation expense. We also noted that the current year’s depreciation expense on one asset was not properly calculated resulting in an auditor adjustment to reduce depreciation expense by approximately \$10,800. Lastly, we noted that the Charter School recorded approximately \$44,000 of revenue relating to CSP funds that were not properly tagged to the CSP grant.

Recommendation

We recommend management properly reconcile and review their accounts payable, accrued expenses, and related revenue and expense accounts to ensure proper cutoff is achieved. Additionally, we recommend the School review expenditures to ensure they are adhering to their capitalization policy and well as review the depreciation calculation for all fixed assets to make sure depreciation expense is properly recorded.

Management response at June 30, 2023

We had adjustments related to rent, a fixed asset and prior year CSP funds. The invoice for the fixed asset was to the same vendor as the missing rent payment. We have communicated with the State regarding the CSP Grant and will rectify it. We already have a formal monthly and annual close process in place with accompanying controls. We will continue improving this process to eliminate the possibility of significant adjustments.

* * * * *

This communication is intended solely for the information and use of Management, Finance Committee and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School’s financial statements. Should you have any questions or comments, please contact Michelle Cain or Kurt Button.

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP

Part I: General Information and Fire/Life Safety History

Inspection Date 2/18/2023

Note : Please insert the date the actual inspection took place.
The Inspection Date cannot be earlier than 45 days before the Due Date.

1. Please indicate the primary use of this facility:

- INSTRUCTIONAL
 ADMINISTRATIVE
 BUS MAINTENANCE
 BUS STORAGE ONLY
 LEASED FACILITY OFF SCHOOL GROUNDS
 MAINTENANCE
 OTHER
Please Specify:

- PUBLIC LIBRARY
 STORAGE
 VACANT

2. Is there a fire sprinkler system in this facility? YES NO

If 'yes', is the sprinkler alarm connected with the building alarm? YES NO

3. Is there a fire hydrant system for facility protection? YES NO

If 'yes', indicate ownership of system (select one):

- Public owned
 School owned
 Other

Please Specify:

4. Indicate the ownership of this facility

sed
0 Owned

a. If the building is not District Owned, provide the name and address of Landlord or Building Owner:

Name*

;;t/ cot t- - 7!70 group LLC

Address*

[;>'16 . . -:!!:'7 ov

Buffalo, NY 420B

hTelephone#*

0060

5. Does the District lease the building or spaces within the building to others? 0 YES &'NO

a.If yes, indicate the tenant(s):

Name*

Address*

|

Telephone#*

|

6. What is the current gross square footage of this facility?

nearest whole ten feet

7. If this Facility is vacant, skip the remaining questions and go to Section #2 Non-Conformance and report any non-conformances for Items #25A-1 through #26A-3

8. FIRE AND EMERGENCY DRILLS

If this facility is used for instruction, complete (a).(g); otherwise go to question 9.

- a. Per Section 807, paragraph 2 of the State Education Law entitled Fire and Emergency Drills, a copy of Section 807 has been printed and distributed as guidance to teaching staff? YES NO
- b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held between September 1 and June 30 of the previous school year: YES NO

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31
 Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
	9/1/22	V	
2	9/15/22		
3	9/20/22		
4	9/22/22		(i)
5	9/27/22		
6	10/2/22		
7	10/22/22		
8	11/7/22	V	(i)
9	11/22/22	(i)	
10	11/22/22	(i)	
11	11/22/22	(i)	
12		(i)	

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

sd. Average time to evacuate facility was: 2, minutes seconds

Se. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session. YES NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code YES NO

9. If the fire alarm system was activated, was the fire department immediately notified? YES NO

10. Have there been any fires in this facility since the last annual fire inspection report? YES NO

a. If 'yes', indicate: Number of fires Number of injuries Total cost of property damage

Part II: Public School Fire and Building Safety Non-Conformance Report Sheet

School District Primary Hall Preparatory Building Name _____
 Facility # _____

Part II-A (to be completed for public schools on hi-except "Bia 4"1				Part 11-B				Part 11-B				Part 11-B						
Jg	Zu	OU	Oil'	Jg	Zu	OU	Oil'	Jg	Zu	OU	Oil'	Jg	Zu	OU	Oil'			
01A-2				08A-2				13A-2				19F-1						
018-1				088-2				138-2				19F-1						
01C-1				08C-2								19G-1						
01D-1				08D-2				14A-2				19H-2						
01E-1				08E-2				148-2										
				09A-2				14C-2				20A-1						
02A-2				098-2				14D-1				208-1						
028-1				09C-1				14E-1				20C-1						
02C-3				09D-1				15A-2				21A-3						
020-1				09F-2				158-1				22A-3						
02E-2				09G-2				15C-2				228-3						
02F-3				10A-2				15D-2				22C-3						
02G-2				108-2				15E-1				23A-1						
				10C-1				16A-2				238-1						
03A-3				10D-1				168-2				23C-1						
038-1								16C-2				23D-2						
				11A-2				16D-2				24A-3						
04A-2				118-1				17A-3				25A-1						
048-2				11C-2				178-2				258-1						
04C-1				11D-2				17C-2				25C-1						
				11E-1				17D-2										
05A-3								17E-1				26A-3						
058-2				12A-1				17F-3				If any additional non-conformances are observed, check item 26A-3 and list the Code section below. _____ _____ _____ Inspector The inspector has been provided with a copy of the previous year's school fire safety report: Yes /No _____						
05C-2				128-3				17G-1										
				12C-2				17H-2										
06A-1				120-2				171-2										
068-1				12E-1				17J-1										
06C-1				12F-1				17K-1										
06D-2				12G-1				17L-1										
06E-3				12H-1				18A-2										
06F-1				121-1				188-2										
06G-1				12J-1				18C-2										
06H-2				12K-1				18D-2										
				12L-1				19A-3										
07A-3				12M-1				198-2										
078-2				12N-1				19C-1										
07C-2				12O-2				19D-1										

All schools complete Section 8 only if the building has electrically-operated folding partitions.

Initial Inspection:
 Fire Safety Inspector: _____
 Name: 11-14-2011
 Date: 1/20/11

Registry # 1620-0340 (26E-4)

Final Inspection (if required):
 Fire Safety Inspector: _____
 Name: _____
 Date: _____

Registry#, _____ (26F-4)

Part III: Public School Certifications

Section III-A. Fire Inspector

The individual noted below inspected this building and the information in this Fire Safety Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 1208

Name: ill u°< \:).peirz-S Telephone#: htG) 851-510"1 12..i<.T 01S1
 Title: h.A.f..) 'c" Certification# 1D1.0 - 0'3<.fO
 (as designated by the NYS Department of State)
 Email: m/spates@bfny.org

Section 111-8. Building Administrator or Designee

Please provide the name and contact information of the person responsible for monitoring this inspection (whomever accompanied the inspector; provided access to all spaces; and made available any records and/or required documentation requested by the inspector)

The individual identified below certifies that this building inspection was conducted on this date _____ ~~and~~ confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: t;=;:;b Q:rpok..& Telephone#: ClJ.W S:Cff).-:1:373
 Title: al,,pitYM:Jd}t.3 Email: C. "'ltA S' (J pm0l'.kj VJall 0Y
 Signature '-7,.. - /2...)., // =

Section 111-C. School Superintendent

I hereby submit this fire inspection report on behalf of the Board of Education and certify that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Public School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which are not corrected immediately shall be corrected within a period of time approved by the Commissioner.

Name: _____ P Telephone #: (716) 597-4873
 Title: _____ "en..r-
 Email: l'tP n,:f:;)erl j be:l'.D Signature _____

University of the
Education



State of New York
Department

CERTIFICATE OF OCCUPANCY

VALID FOR FACILITY:

PRIMARY HALL
2408 MAIN STREET
BUFFALO, NEW YORK 14214

Building ID: 140600938001

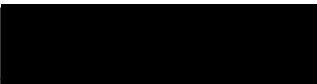
DISTRICT:

PRIMARY HALL CS
ARIELLE PETERSON
2408 MAIN ST
BUFFALO, NEW YORK 14214

Issuance Date: February 17, 2023

Effective Date: March 01, 2023

Expiration Date: March 01, 2024


Commissioner of Education

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED