

Application: WHIN Music Community Charter School

Charlie Ortiz - charlie.ortiz@whinmusic.org
2022-2023 Annual Report

Summary

ID: 0000000103

Last submitted: Nov 1 2023 11:03 AM (EDT)

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 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)

WHIN MUSIC COMMUNITY CHARTER SCHOOL 800000087936

a1. Popular School Name

WHIN

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

CSD # 6 - MANHATTAN

e. Date of Approved Initial Charter

Jun 1 2016

f. Date School First Opened for Instruction

Sep 1 2017

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The Washington Heights and Inwood Music Community Charter School (“WHIN Music Charter School” or “WHIN”) will provide our diverse student population with rigorous academic instruction, intensive music education and a positive learning environment so that every student can thrive academically and social emotionally.

h. School Website Address

whinmusic.org

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

351

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

321

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
3
4
5
6

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	517 West 164th St New York, NY, 10032	844-489-0817	NYC CSD 6	K-6	K-7	K-7

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Charles Ortiz	Executive Director	844-489-0817		
Operational Leader	Michael Drexler	Director of Operations	844-489-0817		
Compliance Contact	Charles Ortiz	Executive Director	844-489-0817		
Complaint Contact	Michael Drexler	Director of Operations	844-489-0817		
DASA Coordinator	Michael Drexler	Director of Operations	844-489-0817		
Phone Contact for After Hours Emergencies	Charles Ortiz	Executive Director	269-879-2545		

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.pdf](#)

Filename: Certificate of Occupancy.pdf **Size:** 128.0 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

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

Separate by semi-colon (;)

WHIN is currently renting and completing construction on a facility at 528 W 164th St. Construction should be completed by Aug 2024 at which point the school will move into that location.

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.

Yes

o2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in mission, vision or philosophy	Last word of mission statement changed from "personally" to socio-emotionally"	8/16/21	3/15/22
2	Change in Grade Level Configuration	The seat count for the highest grade (6th in SY23) changed from 54 to 27. In SY26, K-8 will have 54 seats in each grade.	8/16/21	3/15/22
3				
4				
5				

More revisions to add?

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	Charlie Ortiz
Position	Executive Director
Phone/Extension	844-489-0817
Email	charlie.ortiz@whinmusic.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.

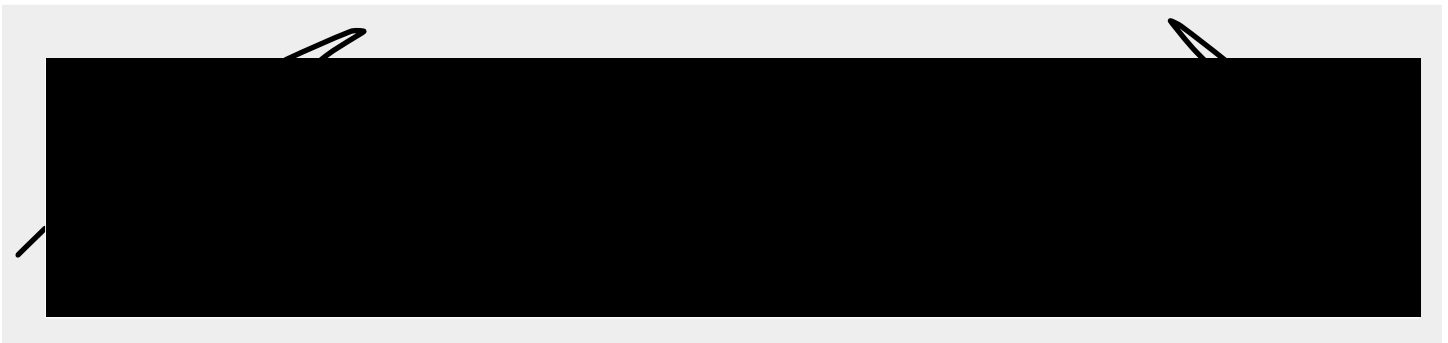
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Jul 31 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 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: **WHIN Music Community 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)	https://www.nysed.gov/sites/default/files/programs/charter-schools/whin-music-ar2122.pdf
2. Board meeting notices, agendas and documents	https://www.whinmusic.org/board-of-trustees/board-meetings/#1611092479821-34017f7a-d2d5
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2022&instid=800000087936
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.whinmusic.org/wp-content/uploads/2023/07/sy22-23-student-handbook-1.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.whinmusic.org/wp-content/uploads/2022/10/sy23-whin-district-safety-plan-public.pdf
6. Authorizer-approved FOIL Policy	https://www.whinmusic.org/wp-content/uploads/2017/09/whin_foil.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.whinmusic.org/whin-families/

Thank you.



Entry 3 Progress Toward Goals

Completed - Nov 1 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	<p>WHIN students will read and write at or above grade level.</p> <p>Metric 1 (Absolute Measure): At least 80% of students who have been enrolled at WHIN for at least two full academic years will score at Level 3 or higher on the New York State ELA Exam. Metric 2 (Comparative Measure): WHIN students will perform at least 10 points higher than students from peer schools in CSD 6 on the New York State ELA Exam. Metric 3 (Growth Measure): Each year each grade-level cohort of students will reduce by one half the gap between the percentage at Level 3 and 4 on the previous year's state ELA exam and 75 percent at Level 3 and 4 on the current</p>	NYS ELA Assessment	Not Met	<p>WHIN continues to be committed to providing rigorous instruction and an outstanding education to all students, including sub-populations of English Language Learners, Students with Disabilities, and Economically Disadvantaged. WHIN continues to work to reduce Chronic Absenteeism which impacts the community and the academic achievements of the student population. WHIN outperformed CSD6 in ELA by 1.4%. However, students who have been enrolled at WHIN for at least 2 years outperformed CSD6 proficiency by 5.4% which speaks to the value and impact of long-term enrollment at WHIN. Additionally, WHIN investigated the</p>

year's state ELA exam

methods used for ELA education and analyzed what was successful and what needed to continue to improve. Through this in-depth self-reflection, WHIN identified the following:

Improve daily use of lesson plan trackers for curriculum integrity and consistent data collection

Development of data analytical skills across instructional staff to better align to student's current ELA proficiency

Increasing the support provided by Lavinia, an ELA consultant group to help improve instruction and instructional oversight by the schools leadership team.

Continue to engage with families to defeat Chronic Absenteeism and increase family support and investment in their child's academic progress

Early indicators show that these efforts are helping as WHIN recently completed

its first ELA Interim Assessment of the school year with promising results. WHIN recently completed its first ELA IA for SY24 which WHIN views as an early indicator of student growth for the school year. When comparing year over year, WHIN saw students scoring at Beginning decrease from 69% to 33%. Additionally, WHIN saw students scoring Developing increase from 13% to 45%. These results are an early indicator that the methods being implemented are on track to seeing an increase in students scoring Proficient or Advanced in ELA assessments.

To reduce Chronic Absenteeism, WHIN launched a campaign with students and families that emphasized the relationship between consistent attendance and academic growth. WHIN families are receiving calls, texts, and emails when their child is not

				<p>present in the school along with an email at the end of the week that shows their students attendance for the school year. Furthermore, WHIN is providing a range of optional activities before and after school to make it easier for families to drop off and pick up their students from school. Along with this, we started a 'WHIN HERO (Here, Everyday, Ready, On-time)' public service campaign to promote attendance by educating families about the importance of having their children in school all day, every day.</p> <p>By continuing to reduce Chronic Absenteeism and increasing the rigor of academic instruction, WHIN is confident it will be able to meet and exceed Academic Goal 1.</p>
Academic Goal 2	WHIN students will perform in mathematics at or above grade level. Metric 1 (Absolute Measure): At least	NYS Math Assessment	Not Met	WHIN prioritizes a high standard for academic instruction for all general education students along with sub-

80% of students who have been enrolled at WHIN for at least two full academic years will score at Level 3 or higher on the New York State Math Exam each year.

Metric 2

(Comparative Measure): WHIN students will perform at least 10 points higher than students from peer schools in CSD 6 on the New York State Math Exam each year.

Metric 3 (Growth Measure): Each year each grade level cohort of students will reduce by one half the gap between the percentage at Level 3 and 4 on the previous year's state Math exam and 75 percent at Level 3 and 4 on the current year's state Math exam.

populations of Students with Disabilities (SWD), English Language Learners (ELL), and Economically Disadvantaged. While WHIN did not meet the target of outperforming CSD6 in Math by 10 points, WHIN's current ELL population outperformed the same population in CSD6 by 6.8 points which speaks to the strength of WHIN's ELL academic program which is vital to the community in which it serves.

Last year the school saw challenges in our math instruction and immediately began addressing them. Specifically, we did this by Separating with key staff Conducting a very thorough search for a new Math Director of Curriculum and Instruction. Hiring a high performing and vision aligned Math Director of Curriculum and Instruction. Hiring a very experienced Math curriculum consultant

				<p>to work with school leadership and teachers over the summer and during this school year. Provided external training on our Math assessments. After a successful pilot last year, WHIN added significant math support from the Lavinia group, our long-time ELA external partners.</p> <p>Due to these changes and our commitment to rigorous, hands-on math instruction, WHIN will continue to raise the bar of academic instruction and defeat chronic absenteeism using data-driven initiatives so that the students of WHIN can achieve Academic Goal 2.</p>
Academic Goal 3	<p>WHIN students will perform in social studies and science at or above grade level. Metric 1 (Absolute Measure): At least 80% of students who have been enrolled at WHIN for at least two full academic years will achieve a score of 3 or 4 on the New York State Science Exam. Metric 2</p>	NYS Standardized Science and Social Studies Test	Unable to Assess	<p>WHIN Music Community Charter School was not required to complete the 5th grade New York State Science Assessment.</p>

	<p>(Comparative Measure): WHIN students will perform at least 10 points higher than students from peer schools in CSD 6 on the New York State Science Exam each year.</p> <p>Metric 3 (Growth Measure): A minimum of 75% of students will achieve proficient or advanced rating on the rubrics for a final project of their Expedition</p>			
Academic Goal 4	<p>WHIN students will achieve in music.</p> <p>Metric 1 (Absolute Measure): All students will perform in front of an audience as a member of an orchestra (or other musical ensembles such as a choir or choir) at least 6 times per year.</p> <p>Metric 2 (Absolute Measures): At the end of the year, all students will achieve proficiency in the school's music assessment based on the NYC Blueprint for Teaching and Learning in Music.</p> <p>Metric 3 (Absolute Measure): At the end of the year, all students in grades</p>	<p>NYC Blueprint for Teaching and Learning in Music as well as our internal Music Benchmarks</p>	Met	<p>Students performed in an orchestra and as a choir at 4 school concerts throughout the school year. Additionally, students performed at various times of the year at our WHIN Wednesday events where an instrumental or choir performance was streamed on Zoom for the rest of the student population to watch. In the Summer of 2023, WHIN hosted a Summer Learning Program where students continued their music education and performed a recital at the close of the program. 89% of</p>

	2-5 will score at 80% on internal music assessments for instrument technique and musicianship			students scored a proficient score on their end of year Choir assessment. 67% of students scored proficient or advanced on end of year instrumental music assessments and 14% scored developing.
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
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	85% or more WHIN parents will rate WHIN Music Community School as a 'safe' school on the Department of Education's Learning Environment Survey.	2023 NYC Family Survey	Met	In response to the prompt, "At this school my child feels safe", 97% of families who took the survey responded favorably. WHIN will continue to engage with families and the community to continue to make WHIN a safe learning environment for all.
Org Goal 2				
Org Goal 3				
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?

No

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	WHIN's management policies and procedures will ensure fiscal responsibility and appropriate management of the school's revenues and expenditures	End of Year Budget, Audit	Met	WHIN continued to operate within budget and there were no findings on the annual audit.
Financial Goal 2				
Financial Goal 3				
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.

[WHIN MUSIC COMMUNITY CHARTER SCHOOL - 06](#)

Filename: WHIN_MUSIC_COMMUNITY_CHARTER_SCHOO_F6f5yuD.pdf Size: 415.8 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.

[WHIN Music Community CS FY23 Authorizer Audit Report](#)

Filename: WHIN_Music_Community_CS_FY23_Auth_uMTK014.xlsx Size: 74.3 kB

Entry 4c – Additional Financial Documents

Completed - Oct 31 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.

[063023 Bank Stmt 2456 Escrow](#)

Filename: 063023_Bank_Stmt_2456_Escrow.pdf Size: 354.7 kB

Entry 4d - Financial Contact Information

Completed - Oct 31 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
	Charles Ortiz	charlie.ortiz@whinmusic.org	267-879-2545

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Jackie Lee	jlee@mmb-co.com	585-423-1860	7

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
	CSBM	Karen Daniels	237 W35th St #301, New York, NY 10001	kdaniels@csbm.com	888-710-2726	16

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.

[WHIN 2023-2024 SED Budget](#)

Filename: WHIN_2023-2024_SED_Budget.xlsx Size: 45.3 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 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.

WHIN FinancialDisclosures 2022-2023

Filename: WHIN_FinancialDisclosures_2022-2023.pdf Size: 19.6 MB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

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	Gregory David	[REDACTED]	Chair	Executive Committee	Yes	4	08/29/2022	08/29/2025	13 or more
2	Robert Green	[REDACTED]	Trustee/Member	Finance Committee	Yes	4	08/29/2022	08/29/2025	11
3	Heidi Morales	[REDACTED]	Trustee/Member	Finance Committee	Yes	1	07/20/2021	07/20/2023	9
4	Ivonne Norman	[REDACTED]	Secretary	Executive Committee	Yes	3	08/29/2022	08/29/2024	12
5	Cynthia Ivanick	[REDACTED]	Trustee/Member	Program Committee	Yes	2	08/29/2022	08/29/2024	11
6	Shewar Khan	[REDACTED]	Vice Chair	Executive Committee, Program Committee	Yes	1	09/21/2021	09/21/2023	11
7	Josh Bederman	[REDACTED]	Treasurer	Executive Committee, Finance	Yes	2	08/29/2022	08/29/2023	12

				Committee					
8	Arnold Adlin	██████████ ██████████ ██████████	Trustee/Member		Yes	2	06/30/2021	06/30/2022	5 or less
9	Ken Grover	██████████ ██████████ ██████████ █	Trustee/Member		Yes	4	08/14/2021	08/14/2022	5 or less

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	6
b. Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	3
d. Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2022-2023

13

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

6

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

0

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

3

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

7

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

0

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

0

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

0

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

0

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 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**.

[WHIN BoardMinutes SY22-23](#)

Filename: WHIN_BoardMinutes_SY22-23.pdf Size: 1.3 MB

Entry 9 Enrollment & Retention

Completed - Aug 1 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>WHIN hired a Student Recruitment and Family Coordinator to continue to build relationships with families in the community. WHIN continues to provide recruitment materials in multiple languages and offer school tours and information sessions. WHIN leverages social media as a method of accessibility to families. WHIN used Schoolmint's lottery preference generator to weight preferences for Economically Disadvantaged, Siblings, residents of CSD6 and children of staff. These preferences were present in all previous lotteries and were incorporated into the lottery that was run through Schoolmint.</p>	<p>Now that WHIN is an established school in the community, speaking to Economically Disadvantaged families and their networks is a strength that supports our recruitment plans. Our families will continue to share the good work that WHIN does in our approach to supporting the whole family and how it is meaningful to Economically Disadvantaged families. WHIN's Student Recruitment and Family Coordinator will continue to build relationships with families in the community. WHIN will also continue to use Social Media to make itself accessible to families. WHIN invites families to community events and is implementing tools that will enable outreach to families through text messaging.</p>
English Language Learners	<p>WHIN hired a bilingual Student Recruitment and Family Coordinator who strategizes building relationships with families while overcoming language barriers. All recruitment materials continued to be shared in multiple languages. The Enrollment Team invited families to participate in 1:1 Enrollment meetings in their Home Language.</p>	<p>WHIN stands out as a high performing school for English Language Learners. Standing out as a school with this success will continue to be a part of recruiting families of English Language Learners. WHIN continues to provide recruitment resources in multiple languages.</p>
Students with Disabilities	<p>WHIN is committed to being a school inclusive of all needs and therefore makes certain that the school is accessible to all learners. Recruitment efforts show the attention that we put into focusing on Students with Disabilities and attention to their families. Our</p>	<p>WHIN will continue to provide information sessions about the services provided as well as continuing to gather any relevant academic and SPED information for the Director of Special Education. These methods will provide a point of contact to discuss services</p>

recruitment materials and open houses included information on the services provided at WHIN. Our Director of Special Education was available to talk with families about their child's IEP. Information sessions invited questions about the services offered at WHIN.

available so that WHIN can be equipped to meet a student's needs. As Students with Disabilities at WHIN have shown an increase in performance, families have shared this news with other families which shows the strength of our program with other families for Students with Disabilities.

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	WHIN provided Chromebooks at a 1:1 scale for 2nd through 6th grade. WHIN ensures all students are provided with free breakfast and lunch every day. WHIN continues with efforts to stay in communication with families who move frequently or reside in the shelter system.	WHIN continues to provide a high quality and rigorous academic program which begins with having extra communication with families who are Economically Disadvantaged. The communication will provide insight into the services the families need and deliver when possible. WHIN covers the costs of musical instruments so that all students can participate in the music program.
English Language Learners	WHIN had an ENL interventionist on staff along with a co-teaching model that provides an ENL teacher per grade. As a high-performing school for English Language Learners, WHIN will continue to stand out as a place for growth for English Language Learners.	WHIN added an ENL Interventionist to the Org Chart along with promoting the current ENL Interventionist to ENL Coordinator. WHIN continues strong recruitment efforts to fill all teaching positions so that English Language Learners receive the services they require.
Students with Disabilities	In the 2022-2023 school year, WHIN provided SETSS services to students along with ensuring Students with Disabilities received their related services and ICT services throughout the school year. As a part of the co-teaching model, WHIN provided at least one Special Education teacher per grade.	WHIN will continue to provide SETSS services to students. WHIN continues strong recruitment efforts to fill all teaching and interventionist positions so that Students with Disabilities receive the services they require.

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 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/employeefingerprintoct19.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 - Aug 1 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)	0
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)	5
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	3
ii. Science	2
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	5.0

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)	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)	2
Total Category C: not to exceed 5	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	21

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	6

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	17

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	38

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 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.

[SY23 Org Chart WHIN](#)

Filename: SY23_Org_Chart_WHIN.pdf Size: 68.7 kB

Entry 13 School Calendar

Completed - Aug 1 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.

[Admin SY24 Calendar Final ver 3](#)

Filename: Admin_SY24_Calendar_Final_ver_3.pdf Size: 214.2 kB

Entry 14 Staff Roster

Completed - Aug 1 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

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

Filename: WHIN-faculty-staff-roster-2023_.xlsx Size: 22.2 kB

Optional Additional Documents to Upload (BOR)

Incomplete

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NEW YORK, NEW YORK

AUDITED FINANCIAL STATEMENTS

**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
WHIN Music Community Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of WHIN Music Community 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 WHIN Music Community 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 WHIN Music Community 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 WHIN Music Community 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 WHIN Music Community 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 WHIN Music Community Charter School's ability to continue as a going concern for a reasonable period of time.

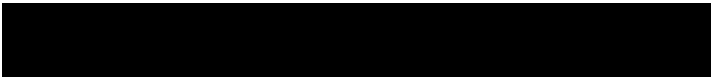
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Financial Information

We have previously audited WHIN Music Community Charter School's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 25, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2023 on our consideration of WHIN Music Community Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 WHIN Music Community Charter School's internal control over financial reporting and compliance.



Rochester, New York
October 23, 2023

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals for 2022)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 1,235,799	\$ 641,403
Grants and other receivables	367,401	294,176
Current portion of pledges receivable	75,000	40,000
Prepaid expenses and other current assets	<u>58,723</u>	<u>155,682</u>
TOTAL CURRENT ASSETS	1,736,923	1,131,261
<u>OTHER ASSETS</u>		
Property and equipment, net	359,306	265,921
Right-of-use assets	1,876,160	-
Due from Friends of WHIN Music Community Charter School, Inc.	104,716	516,417
Cash in escrow	<u>100,355</u>	<u>75,251</u>
	<u>2,440,537</u>	<u>857,589</u>
TOTAL ASSETS	<u>\$ 4,177,460</u>	<u>\$ 1,988,850</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 284,280	\$ 386,225
Accrued payroll and benefits	218,282	293,549
Deferred revenue	100,000	-
Current portion of long-term debt	40,605	26,397
Current portion of lease liabilities	<u>1,937,356</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	2,580,523	706,171
<u>LONG-TERM LIABILITIES</u>		
Long-term debt, net of current portion	64,645	27,367
Deferred lease liability	-	470,734
Long-term lease liabilities	<u>332,275</u>	<u>-</u>
TOTAL LIABILITIES	2,977,443	1,204,272
<u>NET ASSETS</u>		
Without donor restrictions	1,125,017	744,578
With donor restrictions	<u>75,000</u>	<u>40,000</u>
TOTAL NET ASSETS	<u>1,200,017</u>	<u>784,578</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,177,460</u>	<u>\$ 1,988,850</u>

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	Year ended June 30,			2022
	2023		Total	
	Without donor restrictions	With donor restrictions		
Operating revenue and support:				
State and local per pupil				
operating revenue	\$ 6,599,725	\$ -	\$ 6,599,725	\$ 5,010,558
Government grants	638,112	-	638,112	429,731
Private grants	160,413	75,000	235,413	83,308
NYCDOE rental assistance	1,680,864	-	1,680,864	418,420
Contributions - nonfinancial assets	-	-	-	1,280,292
Other income	84	-	84	75
Net assets released from restriction	40,000	(40,000)	-	-
TOTAL OPERATING				
REVENUE AND SUPPORT	9,119,198	35,000	9,154,198	7,222,384
Expenses:				
Program:				
Regular education	4,444,956	-	4,444,956	3,983,800
Special education	2,446,745	-	2,446,745	2,145,342
Management and general	1,755,367	-	1,755,367	1,343,242
Fundraising	91,691	-	91,691	116,664
TOTAL EXPENSES	8,738,759	-	8,738,759	7,589,048
CHANGE IN NET ASSETS	380,439	35,000	415,439	(366,664)
Net assets at beginning of year	744,578	40,000	784,578	1,151,242
NET ASSETS AT END OF YEAR	\$ 1,125,017	\$ 75,000	\$ 1,200,017	\$ 784,578

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

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

	No. of Positions	Year Ended June 30,							2022
		Program Services			Supporting Services			Total	
		Regular Education	Special Education	Sub-total	Management and General	Fundraising	Sub-total		
Personnel Services Costs:									
Administrative staff personnel	17	\$ 604,054	\$ 157,758	\$ 761,812	\$ 780,627	\$ 50,000	\$ 830,627	\$ 1,592,439	\$ 959,834
Instructional personnel	<u>38</u>	<u>1,527,653</u>	<u>1,091,439</u>	<u>2,619,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,619,092</u>	<u>1,883,578</u>
Total personnel services costs	55	2,131,707	1,249,197	3,380,904	780,627	50,000	830,627	4,211,531	2,843,412
Fringe benefits and payroll taxes		543,580	318,944	862,524	199,515	12,779	212,294	1,074,818	710,123
Retirement		2,587	1,518	4,105	949	61	1,010	5,115	4,537
Legal service		-	-	-	5,395	-	5,395	5,395	11,534
Accounting / audit services		-	-	-	261,533	-	261,533	261,533	223,769
Other purchased / professional / consulting services		134,515	63,291	197,806	14,962	958	15,920	213,726	470,246
Building and land rent / lease		826,785	485,114	1,311,899	303,462	19,437	322,899	1,634,798	889,154
In-kind rent		-	-	-	-	-	-	-	1,277,637
Repairs and maintenance		1,918	1,125	3,043	704	45	749	3,792	40,092
Insurance		36,311	21,306	57,617	13,328	854	14,182	71,799	58,829
Supplies / materials		127,058	33,507	160,565	-	-	-	160,565	90,989
Equipment / furnishings		8,775	5,148	13,923	3,221	206	3,427	17,350	16,635
Staff development		104,504	61,318	165,822	38,357	2,457	40,814	206,636	169,741
Marketing / recruitment		112,271	54,794	167,065	28,618	1,833	30,451	197,516	180,654
Technology		39,076	22,928	62,004	14,343	919	15,262	77,266	109,332
Student services		284,767	75,098	359,865	-	-	-	359,865	328,257
Office expense		33,612	19,722	53,334	69,065	790	69,855	123,189	61,135
Depreciation		56,152	32,948	89,100	20,610	1,320	21,930	111,030	98,125
Other		<u>1,338</u>	<u>787</u>	<u>2,125</u>	<u>678</u>	<u>32</u>	<u>710</u>	<u>2,835</u>	<u>4,847</u>
		<u>\$ 4,444,956</u>	<u>\$ 2,446,745</u>	<u>\$ 6,891,701</u>	<u>\$ 1,755,367</u>	<u>\$ 91,691</u>	<u>\$ 1,847,058</u>	<u>\$ 8,738,759</u>	<u>\$ 7,589,048</u>

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

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

	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 415,439	\$ (366,664)
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	111,030	98,125
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(73,225)	(93,950)
Pledges receivable	(35,000)	120,000
Prepaid expenses and other current assets	96,959	(114,085)
Accounts payable and accrued expenses	(101,945)	239,920
Accrued payroll and benefits	(75,267)	33,584
Deferred lease liability	(470,734)	470,734
Lease liability, net of right-of-use asset	393,471	-
Deferred revenue	<u>100,000</u>	<u>-</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	360,728	387,664
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(108,559)	(649,966)
Due from Friends of WHIN Music Community Charter School, Inc.	<u>411,701</u>	<u>(408,349)</u>
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	303,142	(1,058,315)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Repayments on long term debt	(44,370)	(33,637)
Borrowings on note payable	<u>-</u>	<u>501,230</u>
NET CASH (USED FOR) PROVIDED FROM FINANCING ACTIVITIES	<u>(44,370)</u>	<u>467,593</u>
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	619,500	(203,058)
Cash and restricted cash at beginning of year	<u>716,654</u>	<u>919,712</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 1,336,154</u>	<u>\$ 716,654</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

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

	June 30,	
	<u>2023</u>	<u>2022</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows		
Cash	\$ 1,235,799	\$ 641,403
Cash in escrow	<u>100,355</u>	<u>75,251</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ 1,336,154</u>	<u>\$ 716,654</u>
 <u>NON-CASH OPERATING ACTIVITIES</u>		
Contributions of nonfinancial assets	<u>\$ -</u>	<u>\$ 1,280,292</u>
 <u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
Purchases of property and equipment included in accounts payable	<u>\$ -</u>	<u>\$ 11,187</u>
 <u>NON-CASH INVESTING ACTIVITIES</u>		
Construction-in-progress transferred to Friends of WHIN Music Community Charter School, Inc.	<u>\$ -</u>	<u>\$ 934,572</u>
 <u>NON-CASH INVESTING AND FINANCING ACTIVITIES</u>		
Purchases of property and equipment financed with long-term debt	<u>\$ 95,856</u>	<u>\$ 28,512</u>
Note payable repaid by Friends of WHIN Music Community Charter School, Inc.	<u>\$ -</u>	<u>\$ 826,504</u>
Capitalized interest and debt issuance costs included in construction-in-progress	<u>\$ -</u>	<u>\$ 60,028</u>

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

WHIN MUSIC COMMUNITY 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

WHIN Music Community Charter School (the “Charter School”) is an educational corporation that operates as a charter school in New York, New York. The Charter School provides a uniquely challenging educational program that incorporates intensive daily music instruction, fosters innovative teaching methods, imbues students with a love of learning and facilitates the development of the community through music, academic, and social inclusion. On June 14, 2016 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, 2022) and renewable upon expiration. On March 15, 2022, the Charter School obtained a renewal through June 30, 2027.

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 are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

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 had \$75,000 and \$40,000 of net assets with donor restrictions at June 30, 2023 and 2022, respectively, as described in Note E.

Revenue and support 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.

WHIN MUSIC COMMUNITY 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

The Charter School records substantially all revenues over time as follows:

State and local per pupil operating 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 Charter 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 at their respective statement of financial position dates:

	June 30,		
	<u>2023</u>	<u>2022</u>	<u>2021</u>
Grants and other receivables	\$ 27,370	\$ 19,096	\$ 51,108

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-2015 school year or thereafter, and go through a space request process with the NYCDOE. If the NYCDOE is not able to provide adequate space, the charter school can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rent costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

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.

WHIN MUSIC COMMUNITY 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

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 in net assets as net assets released from restrictions.

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. There was \$100,000 received prior to incurring qualifying expenditures, which has been reported as deferred revenue in the accompanying statement of financial position at June 30, 2023. There were no such amounts received at June 30, 2022. The Charter School was awarded cost-reimbursement grants of approximately \$17,471 and \$431,459 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at a financial institution located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000. 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 is required to maintain cash in an escrow account in accordance with the terms of its charter agreement. The agreement required \$25,000 to be placed in escrow each of the first three years of operations and a balance of \$75,000 be maintained to fund any audit and legal expenses incurred should the Charter School cease operations and dissolve. Effective July 1, 2022, a balance of \$100,000 is required to be maintained. The amount in escrow was \$100,355 and \$75,251 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.

Pledges receivable

Pledges receivable represent unconditional promises to give. Those that are expected to be collected within one year are recorded at their net realizable value. For amounts to be collected in future years, no discount was considered necessary to record estimated future collections at their present value. There was no allowance for uncollectible pledges receivable at June 30, 2023 and 2022.

WHIN MUSIC COMMUNITY 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

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 seven years.

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.

Deferred lease liability

The Charter School leases one of its facilities. The lease contains pre-determined fixed escalations of the base rent. In accordance with GAAP through June 30, 2022, the Charter School recognized the related rent expense on a straight-line basis and recorded the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability. For the year ended June 30, 2022, the rent expense recognized in excess of amounts payable under the lease was \$470,734. As described below, the deferred lease liability was eliminated upon adoption of ASC 842, effective July 1, 2022.

Leases

The Charter School leases its school facility and certain equipment. The Charter School determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the accompanying statement of financial position. Finance leases, if applicable, are included in property and equipment, other current liabilities, and other long-term 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, and for finance leases, as amortization expense and interest expense.

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

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees, and transportation services provided by the local district. The Charter School was unable to determine a value for these services.

WHIN MUSIC COMMUNITY 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 has not recognized any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$197,500 and \$180,700 for the years ended June 30, 2023 and June 30, 2022, respectively.

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.

Functional allocation of expenses

The costs of programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Comparatives for the year ended June 30, 2022

The financial statements include certain prior year summarized comparative information in total but not by net asset class or 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 Charter School's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

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 ROU assets and lease liabilities on the balance sheet. 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.

WHIN MUSIC COMMUNITY 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

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 before transition adjustments would have met the definition of 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 operating lease liabilities of \$3,854,312, which represents the present value of the remaining operating lease payments of \$3,974,974 discounted using the risk-free rate of 2.84%, and the right-of-use asset of \$3,425,421, which represents the operating lease liability of \$3,854,312 adjusted for prepaid rent of \$41,843 and deferred lease liability of \$470,734.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities, 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.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 23, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE B: DUE FROM FRIENDS OF WHIN MUSIC COMMUNITY CHARTER SCHOOL, INC.

The Charter School has a receivable from Friends of WHIN Music Community Charter School, Inc. (“Friends of WHIN”). Friends of WHIN is a not-for-profit organization which has one board member in common with the Charter School and shares certain administrative staff. Friends of WHIN subleases space to the Charter School, see Note G for further details. During the year ended June 30, 2022, Friends of WHIN secured financing for the construction of a permanent site for the Charter School, and in the closing of this financing, effective June 29, 2022, the entire balance of the Charter School’s note payable to NFF was repaid. Further, the entire construction-in-progress balance, included in property and equipment at June 30, 2021 and acquired during the year ended June 30, 2022, was transferred from the Charter School to Friends of WHIN as of June 30, 2022. The Charter School also provided certain cash advances to Friends of WHIN to assist Friends of WHIN in meeting its obligations prior to the closing of its permanent financing. All amounts due from Friends of WHIN are noninterest bearing and have no set repayment terms.

NOTE C: 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 education 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 and shows positive cash generated by operations for fiscal years 2023 and 2022.

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:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cash	\$ 1,235,799	\$ 641,403
Grants and other receivables	367,401	294,176
Current portion of pledges receivable	<u>75,000</u>	<u>40,000</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 1,678,200</u>	<u>\$ 975,579</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Furniture	\$ 253,106	\$ 231,936
Office equipment	174,514	116,972
Leasehold improvements	86,410	80,460
Musical equipment	253,329	157,473
Computer equipment	<u>103,915</u>	<u>80,018</u>
	871,274	666,859
Less accumulated depreciation and amortization	<u>511,968</u>	<u>400,938</u>
	<u>\$ 359,306</u>	<u>\$ 265,921</u>

NOTE E: NET ASSETS

Net assets without donor restrictions consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Undesignated net assets	\$ 870,961	\$ 532,421
Invested in property and equipment, net of related debt	<u>254,056</u>	<u>212,157</u>
	<u>\$ 1,125,017</u>	<u>\$ 744,578</u>

Net assets with donor restrictions consist of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Restricted due to time	<u>\$ 75,000</u>	<u>\$ 40,000</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE F: LINE OF CREDIT

The Charter School entered into a \$75,000 line of credit with a credit union in August 2018. The interest rate on the line of credit is fixed at 9.75%. There were no borrowings on the line of credit during the years ended June 30, 2023 and 2022.

NOTE G: LEASES

The Charter School has an operating sublease agreement with Friends of WHIN for facility space located on St. Nicholas Avenue, New York, NY with a monthly lease payment of approximately \$163,000 through August 2024. Lease expense was approximately \$1,700,000 and \$418,000 for the years ended June 30, 2023 and 2022, respectively. In addition, the Charter School has two operating leases for office equipment. The leases have remaining lease terms ranging from 1.17 to 3 years.

A summary of operating lease right-of-use assets and liabilities at June 30, 2023 are as follows:

<u>Statement of Financial Position Classification</u>		
<u>Assets</u>		
Other Assets	Right-of-use assets	<u>\$ 1,876,160</u>
<u>Liabilities</u>		
Current liabilities	Current portion of lease liabilities	\$ 1,937,356
Other liabilities	Long-term lease liabilities	<u>332,275</u>
		<u>\$ 2,269,631</u>

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

Operating lease cost	<u>\$ 1,634,798</u>
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As of June 30, 2023, minimum payments due for lease liabilities are as follows:

2024	\$ 1,972,059
2025	<u>332,696</u>
Total lease payments	2,304,755
Less: Interest	<u>(35,124)</u>
Present value of lease liabilities	<u>\$ 2,269,631</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE G: 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	\$ 1,670,217
Weighted-average remaining lease term:	
Operating leases	1.17 years
Weighted-average discount rate:	
Operating leases	2.84%

On June 15, 2021, the Charter School signed a sublease with Friends of WHIN for a property located on West 162nd Street, New York, NY. Friends of WHIN is responsible for completing certain work on the premises to prepare the premises for the Charter School's occupancy. The commencement date of the sublease is contingent on Friends of WHIN securing a loan to finance the work to be done to prepare the facility for the Charter School's occupancy. The term of the sublease shall be for approximately forty (40) years, commencing on the commencement date as described above. Each sublease year will run from July 1st to June 30th. The first rental year shall run from the commencement date through June 30th of the year the commencement date occurs.

Friends of WHIN secured financing for the work to be done to prepare the facility for the Charter School's occupancy on June 29, 2022. Effective June 29, 2022, the Charter School amended the sublease, extending the term of the sublease to forty-six (46) years, with a rent commencement date of July 1, 2024 through June 29, 2070. In connection with Friends of WHIN's financing, the Charter School must comply with certain financial covenants. As of June 30, 2023, the Charter School was in compliance with these covenants.

Future expected minimum payments of this lease are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ -
2025	3,677,675
2026	4,162,675
2027	4,202,088
2028	4,203,088
Thereafter	<u>150,009,180</u>
	<u>\$ 166,254,706</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE H: 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 I: CONCENTRATIONS

At June 30, 2023 and 2022, grants and other receivables and pledges receivable are comprised of the following:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
New York State	75%	81%
Foundation A	17%	**

**Balance represents less than 10% of total grants and other receivables and pledges receivable

During the years ended June 30, 2023 and 2022 total operating revenue and support came from the following sources:

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
New York City per-pupil	72%	69%

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 J: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan ("the Plan") for its employees. All employees are immediately eligible to participate in the Plan. The Plan allows for the Charter School to make a matching contribution to the Plan. The Charter School contributed approximately \$5,100 and \$4,500 to the Plan for the years ended June 30, 2023 and June 30, 2022, respectively.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE K: LONG-TERM DEBT

	June 30,	
	<u>2023</u>	<u>2022</u>
Contract to purchase musical instruments. The Contract requires quarterly payments of \$2,249 beginning December 2019 through September 2023.	\$ 2,249	\$ 11,246
Contract to purchase musical instruments. The Contract requires quarterly payments of \$1,816 beginning December 2020 through September 2024.	9,080	16,344
Contract to purchase musical instruments. The Contract requires quarterly payments of \$1,782 beginning December 2021 through September 2025.	16,038	23,166
Contract to purchase musical instruments. The Contract requires quarterly payments of \$5,227 beginning December 2022 through September 2026.	67,944	-
Contract to purchase musical instruments. The Contract requires quarterly payments of \$765 beginning December 2022 through September 2026.	9,939	-
Contract paid in full in 2023	-	3,008
	<u>105,250</u>	<u>53,764</u>
Less: current portion of long-term debt	<u>40,605</u>	<u>26,397</u>
	<u>\$ 64,645</u>	<u>\$ 27,367</u>

Future maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 40,605
2025	32,908
2026	25,746
2027	5,991
	<u>\$ 105,250</u>

NOTE L: 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, effort, and usage.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE M: GIFTS-IN-KIND

There were no gifts-in-kind received during the year ended June 30, 2023. The following table outlines the breakout for the year ended June 30, 2022 of the different types of gifts-in-kind recognized, the programs that benefited from the gifts-in-kind, any donor restrictions associated with the gifts, and the valuation technique(s) used to arrive at the fair value measurement:

June 30, 2022				
Contributed Nonfinancial Assets	Revenue Recognized	Utilization in Programs / Activities	Donor Restrictions	Valuation Techniques and Inputs
School Building - Value of contributed space	\$ 1,277,637	Regular education, special education, management and general, and fundraising	No associated donor restrictions	In valuing the contributed space in the school building, which is located in New York, NY, the Charter School estimated the fair value on the basis of comparable annual rent for the other location the Charter School rents in the area.
Musical equipment	<u>2,655</u>	Regular education and special education	No associated donor restrictions	Contributed items valued at cost incurred by donor from vendor.
Total Value of Contributed Nonfinancial Assets	<u>\$ 1,280,292</u>			
Program or Supporting Service	Donated Space	Donated Equipment	Total	
Regular education	\$ 651,922	\$ 2,071	\$ 653,993	
Special education	387,252	584	387,836	
Management and general	214,972	-	214,972	
Fundraising	<u>23,491</u>	<u>-</u>	<u>23,491</u>	
Total	<u>\$ 1,277,637</u>	<u>\$ 2,655</u>	<u>\$ 1,280,292</u>	

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for 2022)

NOTE N: FINANCIAL IMPACT OF COVID-19 OUTBREAK

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 \$413,988 and \$257,673 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively. As of June 30, 2023, the Charter School has \$17,471 of ESSER grants still available through September 30, 2024.

WHIN MUSIC COMMUNITY 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
WHIN Music Community 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 WHIN Music Community 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 23, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered WHIN Music Community 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 WHIN Music Community Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of WHIN Music Community 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. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether WHIN Music Community 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 are required to be reported under *Government Auditing Standards*.

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.

0 0 0

Rochester, New York
October 23, 2023

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WHIN MUSIC COMMUNITY CHARTER SCHOOL
 CHARLES ORTIZ
 GREGORY DAVID
 401 WEST 164TH STREET 4TH FLOOR
 NEW YORK NY 10032



STATEMENT SUMMARY

Deposit Accounts		Total Balance: \$100,354.72		
Account Type	Previous Balance	Deposits	Withdrawals	New Balance
REGULAR BUSINESS SHARE (00)	48.41	0.00	0.00	48.41
SECONDARY SHARE BUSINESS (51)	100,298.07	8.24	0.00	100,306.31
Loan Accounts		Total Balance: \$0.00		
Account Type	Previous Balance	Advances	Payments	New Balance
*WORKING CAPITAL (22)	.00	0.00	0.00	.00

REGULAR BUSINESS SHARE (00)		Ending Balance: \$48.41			
ACCOUNT OWNERS/SIGNERS: WHIN MUSIC COMMUNITY CHARTER SCHOOL, CHARLES ORTIZ, GREGORY DAVID					
Date	Memo	Description	Deposits	Withdrawals	Balance
06/01		PREVIOUS BALANCE			48.41
06/30		NEW BALANCE			48.41
YTD DIVIDENDS EARNED .00					
ANNUAL PERCENTAGE YIELD EARNED FROM 06/01/23 THROUGH 06/30/23 IS 00.00% BASED UPON AN AVERAGE BALANCE OF 48.41 AND TOTAL DIVIDENDS EARNED OF 0.00					

SECONDARY SHARE BUSINESS (51)		Ending Balance: \$100,306.31			
ACCOUNT OWNERS/SIGNERS: WHIN MUSIC COMMUNITY CHARTER SCHOOL, CHARLES ORTIZ, GREGORY DAVID					
Date	Memo	Description	Deposits	Withdrawals	Balance
06/01		PREVIOUS BALANCE			100,298.07
06/30		DIVIDEND	8.24		100,306.31
06/30		NEW BALANCE			100,306.31
DEPOSITS AND OTHER CREDITS					
Date	Amount	Date	Amount	Date	Amount
06/30	8.24				
YTD DIVIDENDS EARNED 46.03					



PLEASE KEEP US INFORMED OF ADDRESS CHANGES

TO MAKE AN ADDRESS CHANGE, PLEASE COMPLETE AND RETURN TO THE CREDIT UNION.

Member's Name _____

Address _____ Apt. No. _____

City and State _____ Zip Code _____

Member's Signature (required) _____

CHANGES NOTED ABOVE ARE SUBJECT TO VERIFICATION BY THE CREDIT UNION.

PLEASE RETAIN THIS STATEMENT. IT IS A PERMANENT RECORD OF YOUR TRANSACTIONS.

DEPOSITS OUTSTANDING

DATE	AMOUNT
3. TOTAL	

TO PROVE THE SHARE ACCOUNT BALANCE AS SHOWN ON YOUR STATEMENT:
1. GO THROUGH YOUR DRAFT STUBS OR DRAFT REGISTER AND CHECK OFF EACH DEPOSIT OR OTHER CREDIT AMOUNT LISTED ON THIS STATEMENT. IF YOU HAVE A DEPOSIT OR OTHER CREDIT IN YOUR DRAFT STUBS OR DRAFT REGISTER THAT IS NOT SHOWN ON THIS STATEMENT, LIST THE AMOUNT IN DEPOSITS OUTSTANDING COLUMN. ALSO LIST ANY DEPOSITS OR OTHER CREDITS STILL OUTSTANDING FROM A PREVIOUS STATEMENT.

TOTAL AND ENTER ON LINE 3.
GO THROUGH YOUR DRAFT STUBS OR DRAFT REGISTER AND CHECK OFF EACH DRAFT OR OTHER DEBIT LISTED ON THIS STATEMENT. IF YOU HAVE A DRAFT STUB OR DRAFT REGISTER ITEM NOT SHOWN ON THIS STATEMENT, LIST THE AMOUNT IN DRAFTS OUTSTANDING COLUMN. ALSO LIST ANY DRAFTS OR OTHER DEBITS STILL OUTSTANDING FROM A PREVIOUS STATEMENT.

TOTAL AND ENTER ON LINE 5.
IF THERE ARE ANY ERRORS, NOTIFY THE CREDIT UNION IMMEDIATELY. IF NO ERROR IS REPORTED IN TEN (10) DAYS, THE ACCOUNT WILL BE CONSIDERED CORRECT. ALL ITEMS ARE CREDITED SUBJECT TO FINAL PAYMENT.

2. _____ ENTER NEW BALANCE FROM FRONT OF STATEMENT

3. _____ ADD TOTAL OF DEPOSITS OUTSTANDING. (LINE 3)

4. _____ SUBTOTAL

5. _____ SUBTRACT TOTAL OF DRAFTS OUTSTANDING. (LINE 5)

6. _____ ACCOUNT BALANCE

7. _____ ENTER DRAFT REGISTER BALANCE.

8. _____ ADD ANY DEPOSITS OR OTHER CREDITS WHICH ARE LISTED ON THIS STATEMENT BUT ARE **NOT** LISTED IN YOUR DRAFT REGISTER. ALSO ENTER THIS AMOUNT INTO YOUR DRAFT REGISTER AND ADD TO YOUR DRAFT REGISTER BALANCE.

9. _____ SUBTRACT ANY WITHDRAWALS, OR OTHER DEBITS WHICH ARE LISTED ON THIS STATEMENT BUT ARE **NOT** LISTED IN YOUR DRAFT REGISTER. ALSO ENTER THIS AMOUNT INTO YOUR DRAFT REGISTER AND SUBTRACT FROM YOUR DRAFT REGISTER BALANCE.

10. _____ YOUR DRAFT REGISTER BALANCE SHOULD NOW BE THE SAME AS THE BALANCE IN NUMBER 6. IF THERE IS A DIFFERENCE:

- (a) REVIEW and CHECK ALL FIGURES USED.
- (b) REVIEW LAST MONTH'S STATEMENT.
- (c) CHECK ALL ADDITION AND SUBTRACTION IN YOUR DRAFT REGISTER.

DRAFTS OUTSTANDING

NUMBER OR DATE	AMOUNT
5. TOTAL	

Regular share accounts are not transferrable except on the records of the credit union.

YOUR BILLING RIGHTS - KEEP THIS NOTICE FOR FUTURE USE

This notice contains important information about your rights and our responsibilities under the Fair Credit Billing Act.

NOTIFY US IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR STATEMENT. If you think your statement is wrong, or if you need more information about a transaction on your statement, write us on a separate sheet at the address listed on your statement. Write to us as soon as possible. We must hear from you no later than 60 days after we sent you the first statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights.

In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are not sure about.

YOUR RIGHTS AND OUR RESPONSIBILITIES AFTER WE RECEIVE YOUR WRITTEN NOTICE. We must acknowledge your letter within 30 days, unless we have corrected the error by then. Within 90 days, we must either correct the error or explain why we believe the statement was correct.

After we receive your letter, we cannot try to collect any amount you question, or report you as delinquent. We can continue to send statements to you for the amount you question, including finance charges, and we can apply any unpaid amount against your credit limit. You do not have to pay any questioned amount while we are investigating, but you are still obligated to pay the parts of your statement that are not in question.

If we find that we made a mistake on your statement, you will not have to pay any finance charges related to any questioned amount. If we didn't make a mistake, you may have to pay finance charges, and you will have to make up any missed payments on the questioned amount. In either case, we will send you a statement of the amount you owe and the date that it is due. If you fail to pay the amount we think you owe, we may report you as delinquent. However, if our explanation does not satisfy you and you write to us within ten days telling us that you still refuse to pay, we must tell anyone that we report you to that you have a question about your statement. And, we must tell you the name of anyone we reported you to. We must tell anyone that we report you to that the matter has been settled between us when it finally is. If we don't follow these rules, we can't collect the first \$50 of the questioned amount, even if your statement was correct.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS (FOR CONSUMER* ACCOUNTS ONLY)

Write us at the address shown on the front of this statement which is listed after the words "Send Inquiries To," or telephone us at the telephone number shown in the "Send Inquiries To" area as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- (1) Tell us your name and account number (if any).
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

* Consumer accounts are those used primarily for personal, family, or household purposes.

Statement Period	Account Number
06/01/23 - 06/30/23	[REDACTED]

SECONDARY SHARE BUSINESS (51)

ANNUAL PERCENTAGE YIELD EARNED FROM 06/01/23 THROUGH 06/30/23 IS 00.10% BASED UPON AN AVERAGE BALANCE OF 100298.07 AND TOTAL DIVIDENDS EARNED OF 8.24

***WORKING CAPITAL (22) Ending Balance: \$.00**

DLY PERIODIC RATE .026712% **ANNUAL PERCENTAGE RATE 9.7500%** FROM 06/01 TO 06/30
 LINE OF CREDIT \$ 75,000.00 AVAILABLE LINE OF CREDIT \$ 75,000.00

Date	Description	Advances	Principal Payments	Balance
06/01	PREVIOUS BALANCE			.00
06/30	NEW BALANCE			.00
YTD INTEREST PAID .00				

FEES CHARGED				
Date	Description	Account	Amount	
	TOTAL FEES FOR THIS PERIOD		.00	

INTEREST CHARGED				
Date	Description	Account	Amount	
	TOTAL INTEREST FOR THIS PERIOD		.00	

TOTALS YEAR-TO-DATE				
	TOTAL FEES CHARGED IN 2023		.00	
	TOTAL INTEREST CHARGED IN 2023		.00	

YEAR TO DATE TAX REPORTING SUMMARY BY TAX REPORTING EIN

REPORTING EIN	DIVIDENDS EARNED	DIVIDENDS WITHHELD	CERTIFICATE PENALTY	MORTGAGE INTEREST	NON-MORTGAGE INTEREST
XX-XXXXXXX	46.03	0.00	0.00	0.00	0.00



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

Trustee Name:

Name of Charter School Education Corporation:

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

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:

Home Telephone:

Home Address:

July 14, 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:

Robert Green

Name of Charter School Education Corporation:

WHIN Music Community CS

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

Board Member

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:

same

Home Address:

same

[REDACTED]

7-19-23

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

Shewar Khan

Name of Charter School Education Corporation:

WHIN MUSIC COMMUNITY 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:

Home Telephone:

Home Address:

18 Jul 23

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:

Joshua Bederman

Name of Charter School Education Corporation:

WHIN Music Community 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; member of executive committee

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

7-19-23

Signature

Date

Acceptable signature formats include:

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

Disclosure of Financial Interest by a Current
or Former Trustee

Trustee Name:

Cynthia Ivanick

Name of Charter School Education Corporation:

WHIN Music Community 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.).

Board Member

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

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Business Telephone:

Business Address:

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

7/24/23

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

IVONNE NORMAN

Name of Charter School Education Corporation:

WHIN MUSIC COMMUNITY 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.).

CORPORATE SECRETARY
EXECUTIVE COMMITTEE MEMBER

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

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Business Telephone:

[Redacted] _____

Business Address:

[Redacted] _____

E-mail Address:

[Redacted] _____

Home Telephone:

[Redacted] _____

Home Address:

[Redacted] _____

[Redacted Signature]

July 19, 2023

Signature

Date

Acceptable signature formats include:

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

WHIN Music Community Charter School Heidi Morales

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

Trustee Name:

Heidi Morales

Name of Charter School Education Corporation:

WHIN Music Community 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 the Board of Trustees

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.

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	Name of person holding interest or engaging in transaction and

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:

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted Signature]

7-28-2023

Signature

Date

Acceptable signature formats include:

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

Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Arnold Adlin

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

None

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school? *NO*

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? *NO*

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? *NO*

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

6. 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

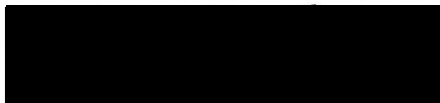
If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p style="text-align: center;">NONE</p>			

8. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "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
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p>NONE</p>				



9/23/22

Signature

Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone: 

Business Address:

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

last revised 04/2021

Unable to obtain a response or completed disclosure from former board member

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

Trustee Name:

KENNETH GROVER

Name of Charter School Education Corporation:

WHIN Music Community 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.).

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.

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

-

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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

Minutes from a Regular Meeting of the
Board of Trustees of WHIN Music
Community Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, July 19, 2022
6:00 PM – 7:10 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
401 West 164th Street
New York, New York 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, July 19, 2022.

The following Board members were present:

- Gregory David
- Shewar Khan
- Arnold Adlin
- Robert Green
- Cynthia Ivanik
- Lee Ann Norman
- Ken Grover
- Ivonne Norman
- Heidi Morales
- Josh Bederman

The following Management members were present:

- Charlie Ortiz

Also present:

- Kamilah O’Brien (CSMB)
- Leslie Cruz (CSBM)
- Ed Brown (FOW)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:02 p.m.

2. Ratify the Minutes from the June 22, 2022 (Resolution 1):

Mr. Bederman introduced a motion, seconded by Mr. Green to approve the Minutes from the June 22, 2022 meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Ortiz updated the Board on the status of the ongoing renovations at the Lima site. Tour of the facilities likely at the next meeting.

The bond financing for the long term facilities closed and construction is to begin.

4. Finance:

Ms. O'Brien updated the Board on the finances as discussed at the Finance Committee.

Mr. Ortiz updated the Board on the enrollment status.

(Resolutions # 2 & # 3) Mr. Bederman introduced a motion, seconded by Ms. Khan to approve the LEAP after school program proposal and the ORR Consulting proposal (D. of Development). *Upon motion duly made and seconded, the LEAP and ORR proposals were unanimously approved by all of the Board members present.*

Mr. Bederman facilitated discussions regarding the 403(b) match design, education, and market funds. Discussions to be continued.

5. Program:

Mr. Ortiz informed the Board on the hiring process and vacancies filled. A new Principal, Jon Frega, has been hired.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:10 p.m.

Minutes from a Regular Meeting of the
Board of Trustees of WHIN Music
Community Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, August 16, 2022
6:00 PM – 7:23 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, August 16, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Josh Bederman

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Jon Frega – Principal
- Brandon Buffin – Assistant Principal
- Christina Thomas – Director SPED
- Maria Del Valle – Director Music
- Michael Drexler – DOO
- Patricia Williams – Assistant DOO
- Isaiah Ramirez – DCI - ELA
- Dacia Perry – DCI – Math

Also present:

- Kamilah O’Brien (CSMB)
- Carlo Schiattarella (School House)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:09 p.m.

2. Management Reports:

Mr. Schiattarella gave the Board a construction project summary. Expected completion timeline is August of 2024. The site protection set up and abatement process is ongoing. Progress photos were shared. Supply chain issues remain as a potential delay risk.

Mr. Ortiz informed the Board that the WHIN/FOW accounting audit process is ongoing.

Ms. O'Brien updated the Board on the finances as discussed at the Finance Committee, including the Budget v. Actuals.

Brief discussions regarding the requisition process of the construction project funds which are held in a trustee account. Mr. Schiattarella agreed to provide a monthly cash flow estimate on the project.

Mr. Ortiz updated the Board on the enrollment status, currently at 351.

Mr. Bederman continued the discussions regarding the 403(b) match. The proposed match system is a 3-tier based on tenure: 5% (<5 yrs); 7½ % (>5 yrs); and 10 % (>10 yrs).

Mr. Ortiz presented the final organizational chart and status of the hiring process and remaining vacancies.

Mr. Frega shared details on the staff summer institute.

Ms. Del Valle informed the Board about the music team projects and partnerships for the school year.

Mr. Ramirez shared details on the Lavinia partnership and professional development.

Mr. Drexler informed the Board about the record-keeping policies.

3. Board Matters:

Mr. David advised the Board about the ongoing Executive Committee projects lead by Ms. Khan, including annual Board goals, fundraising, internal processes, compliance matters, Board retreat and roles and responsibilities.

**All resolutions as well as the renewal of Board Terms, Officer elections and Committee assignment were deferred to a Special Meeting of the Board – TBD.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:23 p.m.

Minutes from a Special Meeting of the
Board of Trustees of WHIN Music
Community Charter School

WHIN Music Community Charter School
Board of Trustees Special Meeting
Monday, August 29, 2022
12:30 PM – 1:00 PM

LOCATION:

WHIN Music Community Charter School
517 West 164th Street,
New York, NY 10032

A special meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 12:30 PM on Monday, August 29, 2022.

The following Board members were present:

- Gregory David
- Josh Bederman
- Shewar Khan
- Cynthia Ivanik
- Ivonne Norman
- Heidi Morales

1. Call to Order:

Mr. David called the meeting to order at approximately 12:30 p.m.

2. Ratify the Minutes from the July 19, 2022:

(Resolution # 1): Ms. Norman introduced a motion, seconded by Mr. Bederman to approve the July 19, 2022 Board Meeting Minutes. *Upon motion duly made and seconded, the July 19, 2022 Board Meeting Minutes were unanimously approved by all of the Board members present.*

3. Additional Resolutions:

The Board briefly discussed the IT Buildout Contracts, the Updated Ascent Cleaning Contract, the 403(b) Match Policy change, and the Organizational Chart.

(Resolutions # 2 to # 5) Mr. Bederman introduced a motion, seconded by Ms. Khan to approve the IT Buildout Contracts (Resolution #2), the Updated Ascent Cleaning Contract (Resolution #3), the 403b Match Policy (Resolution #4), and the Organizational Chart (Resolution #5). *Upon motion duly made and seconded, Resolutions #2 to #5 were unanimously approved by all of the Board members present.*

4. Board Term renewals:

The following Board Terms were set:

- Gregory David (4th Term): 3 years, expiring August 2025.
- Robert Green (4th Term): 3 years, expiring August 2025.
- Cynthia Ivanik (2nd Term): 2 years, expiring August 2024.
- Ivonne Norman (3rd Term): 2 years, expiring August 2024.

(Resolution # 6): Ms. Bederman introduced a motion, seconded by Ms. Morales to approve the Board Term renewals. *Upon motion duly made and seconded, the Board Term renewals were unanimously approved by all of the Board members present.*

5. Officer Election:

The following Officers were elected:

- Gregory David / Chair
- Shewar Khan / Vice Chair
- Ivonne Norman / Secretary
- Josh Bederman / Treasurer

(Resolution # 7): Ms. Green introduced a motion, seconded by Mr. Bederman to ratify the Officer elections. *Upon motion duly made and seconded, the Officer elections were unanimously approved by all of the Board members present.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 1:00 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, September 20, 2022
6:00 PM – 7:15 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, September 20, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Shewar Khan
- Heidi Morales
- Cynthia Ivanik

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Jon Frega – Principal
- Maria Del Valle – DOM
- Michael Drexler – DOO
- Alex Krawczyk – Development Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Leslie Cruz (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:01 p.m.

2. Ratify the Minutes from the August 16, 2022 Board Meeting and the August 29, 2022 Special Board Meeting (Resolutions 1 & 2):

Ms. Khan introduced a motion, seconded by Mr. David to approve the Minutes from the August 16, 2022 Meeting and the August 29, 2022 Special Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Krawczyk presented the Development Subcommittee's quarterly summary and updated the Board on the current fundraising efforts and grant opportunities.

Mr. David reiterated the Board Give/Get requirements, currently on the third year of the phase-in model.

Mr. Schiattarella gave the Board an update on the school facilities construction progress.

Ms. Cruz provided a summary of the WHIN/FOW August finances as discussed at the Finance Committee.

Mr. Ortiz provided the enrollment status.

(Resolutions 3, 4 & 5): Mr. Green introduced a motion, seconded by Ms. Khan to approve the purchase of 100 additional Chromebooks (Resolution 3); and the proposed CSBM contracts for WHIN (Resolution 4) and FOW (Resolution 5). *Upon motion duly made and seconded, Resolutions 3, 4, and 5 were unanimously approved by all of the Board members present.*

Mr. Frega provided the staffing update and the SY23 beginning of the year highlights.

Ms. Del Valle provided an update on the ongoing collaboration with Juilliard.

4. Board Matters:

Ms. Khan updated the Board on the Executive Committee's ongoing efforts regarding the Board culture project. Further updates to follow.

Mr. David facilitated discussions regarding Board member sourcing and recruiting in light of the resignations by Ken Grover, Arnold Adlin and Lee Ann Norman. Discussions to be continued.

The following Board Committees were assigned:

- Executive Committee: Greg David; Josh Bederman; Shewar Khan; Ivonne Norman
- Finance Committee: Josh Bederman; Bob Green; Heidi Morales
- Program Committee: Shewar Khan; Cynthia Ivanik
- Facilities Sub-Committee: Bob Green
- Development Sub-Committee: *Deferred until Director of Development is hired*

Approved

The Boar briefly discussed goal setting for SY23 and a tentative Board retreat date of April 27, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:15 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, October 18, 2022
6:00 PM – 7:15 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, October 18, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Joshua Bederman
- Shewar Khan
- Heidi Morales
- Cynthia Ivanik

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Jon Frega – Principal
- Maria Del Valle – DOM
- Michael Drexler – DOO
- Brandon Buffin – Assistant Principal
- David Suffolk - Data Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:02 p.m.

2. Ratify the Minutes from the September 20, 2022 Board Meeting (Resolution 1):

Mr. Bederman introduced a motion, seconded by Ms. Norman to approve the Minutes from the September 20, 2022 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Schiattarella gave the Board an update on the school facilities construction progress which is taking place according to schedule.

Ms. O'Brien provided a summary of the WHIN/FOW September finances as discussed at the Finance Committee. The WHIN FY22 financial audit was conducted without issue, clean report. The FOW audit is ongoing.

Mr. Ortiz provided the enrollment status and a summary of the monthly trends and a comparison to other districts. Mr. Ortiz informed the Board about the current status of grants (received/pending).

Mr. Drexler informed the Board about various upgrades made to the current school facilities and upgrades to the school security measures.

Mr. Ortiz also informed the Board of the initiative to conduct a school research study by a former Board Member. Discussions to be continued.

Ms. Del Valle informed the Board of the upcoming school performances which are scheduled for 10/26/22 (grades K-2); 10/27/22 (grades 3 – 6); 12/15/22; 3/8/23; and 6/22/23. These will be held in the school cafeteria.

Mr. Frega provided the staffing update and information on the WHIN internal testing process using i- Ready and given 3 times a year.

Mr. Suffolk provided a summary of the ELA/Math state testing data and a comparison with CSD6.

Mr. Buffin explained the student preparation and process for short cycle / interim assessments.

Mr. Ortiz informed that he will be transitioning to a hybrid work schedule with 2-3 days of remote work as discussed at the Executive Committee meeting.

4. Board Matters:

Ms. Khan updated the Board on the Executive Committee's ongoing efforts regarding the Board culture project. The following categories of priorities are being discussed:

- Board Values/Goals
- Committees Structure / Board Recruitment
- Board Meetings / Communication
- Measurements of Success / Evaluations

Further updates to follow.

APPROVED

Mr. David reminded the Board of the importance of Board sourcing, social media exposure, fostering school visits by prospective members/donors, etc.

The Board continued the discussions on Board Agenda setting for SY23. The following topics were considered: guest speakers/best practices; development/fundraising efforts; Board retreat/workshops; deeper dives into certain topics of interest (i.e. SPED); onboarding process. Discussions to be continued.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:15 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, November 15, 2022
6:00 PM – 7:15 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, November 15, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Joshua Bederman

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Jon Frega – Principal
- Maria Del Valle – DOM
- Michael Drexler – DOO

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:04 p.m.

2. Ratify the Minutes from the October 18, 2022 Board Meeting (Resolution 1):

Mr. Bederman introduced a motion, seconded by Ms. Norman to approve the Minutes from the October 18, 2022 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Schiattarella gave the Board an update on the school facilities construction progress which is taking place according to schedule.

Ms. O'Brien provided a summary of the October finances as discussed at the Finance Committee. Finances remain stable.

Mr. Green introduced a motion, seconded by Ms. Norman to approve a staffing addition. *Upon motion duly made and seconded, the staffing addition was unanimously approved by all of the Board members present.*

Mr. Ortiz provided the enrollment status.

Mr. Drexler updated the Board on school operations and school security measures.

Mr. Frega presented a summary of the ELA/Math State testing data and a comparison with CSD6.

Ms. Del Valle presented a summary of the music proficiency testing on instrumental and choir. Brief discussions on the internal benchmarks used to test the students. Highlights on the recent October school performances which had a great turn out and school community participation. The next concert will be on 12/15 at 2:30 p.m.

4. Board Matters:

Mr. David continued the discussions regarding the Executive Committee's ongoing efforts regarding the Board culture / values project.

Next meeting is scheduled for January 24, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:15 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, December 20, 2022
6:00 PM – 7:15 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, December 20, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Shewar Khan
- Joshua Bederman
- Cynthia Ivanik
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Jon Frega – Principal
- Maria Del Valle – DOM
- Michael Drexler – DOO

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)
- David Olson (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:02 p.m.

2. (Resolution 1) Ratify the Minutes from the November 21, 2022 Board Meeting:

Ms. Khan introduced a motion, seconded by Ms. Morales to approve the Minutes from the November 21, 2022 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Schiattarella updated the Board on the school facilities construction. The structural addition of the upper floors is expected to be completed on schedule by May of 2023 for a total of 8 stories. The budget is on target. There have been a total of 6 requisitions to date.

Ms. O'Brien presented a summary of the November finances as discussed at the Finance Committee. Good financial standing.

Mr. Ortiz provided the enrollment status which remains steady at 93%. Mr. Ortiz informed of the addition of an ED Assistant position and also updated the Board on changes in SED leadership.

Mr. Bederman presented a summary of the proposed investment funds options, rates and process with the FOW Board.

(Resolution 2) Mr. Green introduced a motion, seconded by Ms. Norman to approve the BNY Mellon investment. *Upon motion duly made and seconded, the staffing addition was unanimously approved by all of the Board members present.*

Mr. Frega presented a review of the SY23 Math proficiency data. The State testing is in March 2023.

Ms. Del Valle provided highlights and presented showcase videos of the Winter school concerts held on 12/14/22 and 12/15/22 [K-2 and 3-6 performances]. Brief discussions on a proposed 5-year pilot program in collaboration with Juilliard.

4. Board Matters:

Ms. Khan continued the discussions regarding the Executive Committee's ongoing efforts regarding the Board culture / values project. Working groups are developing the tasks.

Next meeting is scheduled for January 24, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:05 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, January 24, 2023
6:00 PM – 7:30 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, January 24, 2023.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Shewar Khan
- Joshua Bederman
- Cynthia Ivanik
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler - DOO
- David Suffolk - Data Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:01 p.m.

2. (Resolution 1) Ratify the Minutes from the December 20, 2022 Board Meeting:

Mr. David introduced a motion, seconded by Mr. Bederman to approve the Minutes from the December 20, 2022 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Schiattarella provided the progress update on the school facilities construction. The steel fabrication is underway. Foundation walls are expected to be completed by the end of January. The timeline remains on target for full completion by August 2024. Costs within budget.

Ms. O'Brien presented a summary of the December finances as discussed at the Finance Committee. A surplus is expected.

Mr. Ortiz provided an staffing update. The enrollment status is on target at 92%.

Mr. Buffin presented a summary of the staff organizational expectations and the community outreach efforts.

Ms. Del Valle provided a summary of the music benchmarks (K-6) for both choir and instrumental instruction, explaining the concepts and skills measured in the internal weekly assessments.

Mr. Suffolk presented an overview of the proposed SED Accountability Status as directed by USDE. The adjustments are under review and not yet approved.

Mr. Drexel updated the Board on school security upgrades and improvements to the school, including door locks, staff IDs, and a recycling/plastic-free lunch initiative.

4. Board Matters:

Ms. Khan continued the discussions regarding the Executive Committee's ongoing efforts regarding the Board culture / values project. Working groups are developing the tasks.

Next meeting is scheduled for February 21, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:30 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting (February)
Wednesday, March 1, 2023
6:00 PM – 7:30 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Wednesday, March 1, 2023.

The following Board members were present:

- Gregory David
- Robert Green
- Ivonne Norman
- Shewar Khan
- Joshua Bederman
- Cynthia Ivanik

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- John Fregga - Principal
- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler - DOO
- David Suffolk - Data Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)
- David Olson (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:09 p.m.

2. (Resolution 1) Ratify the Minutes from the January 24, 2023 Board Meeting:

Mr. Green introduced a motion, seconded by Ms. Norman to approve the Minutes from the January 24, 2023 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Management Reports:

Mr. Schiattarella provided the progress update on the school facilities construction. The structure is expected to be completed by August of 2023. Requisition # 8 was submitted for approximately \$304K. To date, over \$6 Mill have been incurred in construction expenses. The budget is on target.

Mr. Olson presented a summary of the January finances as discussed at the Finance Committee. Strong cash balance.

Mr. Ortiz provided an staffing update. Brief discussions on the Charter Center salary report. The enrollment status is on target at 92%. The application report was reviewed.

(Resolution 2): Ms. Khan introduced a motion, seconded by Mr. Green to approve the 990 Form. *Upon motion duly made and seconded, the 990 Form was unanimously approved by all of the Board members present.*

Ms. Del Valle provided a summary of the music program instruction. The Spring concert is on April 5, 2023, details to follow.

Mr. Fregga updated the Board on current vacancies. Brief presentation on iReady, stats on academic performance, state testing and internal interim assessments.

Mr. Suffolk gave a brief update on the proposed SED Accountability Status adjustments as directed by USDE.

Mr. Buffin advised as to the measures implemented to address absenteeism.

Mr. Drexel updated the Board on school security upgrades and improvements to the school, including safety drills/fire safety inspections and the Columbia Dental School collaboration.

4. Board Matters:

Ms. Khan advised the Board that the Executive Committee decided to move forward with the assistance of a consultant to upgrade the ED and Board Evaluations process and metrics. Discussions to be continued.

Next meeting on March 21, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:30 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, March 21, 2023
6:00 PM – 7:30 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, March 21, 2023.

The following Board members were present:

- Gregory David
- Shewar Khan
- Ivonne Norman
- Joshua Bederman
- Cynthia Ivanik

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- John Fregga - Principal
- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler – DOO
- Alex Krawczyk – Development Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)
- David Olson (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:05 p.m.

2. (Resolution 1) Ratify the Minutes from the February Board Meeting held on March 1, 2023:

Mr. Bederman introduced a motion, seconded by Ms. Norman to approve the Minutes from the March 1, 2023 Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all Board members present.*

3. Management Reports:

Mr. Schiattarella provided the progress update on the school facilities construction. The foundation and the footing have been completed. The superstructure is underway. The timeline is on track with expected completion of August 2024. Requisition # 9 was submitted for approximately \$500K. Approximately \$6.2 Mill have been incurred in construction expenses. The budget is on target.

Mr. Olson presented a summary of the February finances as discussed at the Finance Committee. The last per pupil funding has been received.

Mr. Ortiz provided the enrollment status which is steady at 91%. Expenses have increased. Brief discussion on the afterschool program which is averaging a cost of over \$400K. Mr. Ortiz also informed the status of the applications for next school year and the intent to return stats.

Mr. Bederman continue the discussions related to the investment of bond offering funds in an MMF at an average of 4.4% with BNY Mellon.

(Resolution 2): Ms. Khan introduced a motion, seconded by Mr. Bederman to approve the updated staff salary schedule. *Upon motion duly made and seconded, the salary schedule was unanimously approved by all Board members present.*

Mr. Krawczyk presented the Development quarterly summary and updated the Board on the current fundraising efforts, multi-year gifts, donors and grant opportunities. Mr. Krawczyk also informed the Board about the Summer Boost program involving 23 school days with music, robotics, theater, ELA and others.

Mr. Ortiz briefly discussed the Board FY23 Give/Get and various ideas and opportunities for support. Plans for a Board Retreat to be continued.

Mr. Buffin advised that the State testing preparation is ongoing with instructional webinars and mock assessments in the next few weeks. The State ELA testing is on 4/19 - 4/20 and the Math testing 5/2 - 5/3. Mr. Buffin also informed the Board that the measures implemented to address absenteeism have been effective.

Mr. Fregga informed the Board about the i-Ready benchmarks and proficiency growth. Mr. Fregga also provided a staffing update and current vacancies.

Ms. Del Valle provided a summary of the recent El Sistema USA symposium in Indianapolis which was joined by a group of school leadership. Ms. Del Valle also informed the Board about the updated music instruction benchmark updates summarizing the specific skills and concepts to be assessed.

APPROVED

Mr. Drexler updated the Board on school operations, repairs and upgrades. A staff pantry was added. Update on the Columbia Dental school collaboration and the school survey/intent to return.

4. Board Matters:

Ms. Khan updated the Board on the work by the Executive and the consultant engagement to upgrade the ED and Board Evaluations process and metrics. A consultant interview is scheduled for 3/27.

Next meeting on April 18, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:25 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, April 18, 2023
6:00 PM – 7:30 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, April 18, 2023.

The following Board members were present:

- Gregory David
- Robert Green
- Shewar Khan
- Ivonne Norman
- Joshua Bederman
- Cynthia Ivanik
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- John Fregga - Principal
- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler – DOO
- Enrollment team

Also present:

- Carlo Schiattarella (Schoolhouse)
- David Olson (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:05 p.m.

2. (Resolution 1) Ratify the Minutes from the March 21, 2023 Board Meeting:

Ms. Khan introduced a motion, seconded by Mr. David to approve the minutes from the March 21, 2023 meeting. *Upon motion duly made and seconded, the minutes were unanimously approved by all Board members present.*

3. Management Reports:

Mr. Schiattarella provided the progress update on the school facilities construction. The timeline is on track with expected completion of August 2024. Requisition # 10 was submitted for approximately \$315K. Approximately \$6 Million incurred in construction expenses to date. The budget is on target.

The school enrollment leadership team gave an extensive presentation on the process and ongoing efforts and initiatives to promote and increase enrollment, including outreach, visiting daycares, open houses, and enrollment process support.

Mr. Ortiz provided the current enrollment/application status.

Mr. Olson presented a summary of the March finances as discussed at the Finance Committee. The budget is on target. Brief discussion regarding the ERC (employee retention) tax credit related to the COVID-19 period.

(Resolution 2): Mr. Bederman introduced a motion, seconded by Ms. Khan to approve the contract with the CPA consultant to determine eligibility for the ERC tax credit. *Upon motion duly made and seconded, the consulting contract was unanimously approved by all Board members present.*

Mr. Ortiz informed that the school has been recently awarded two grants: the BLACC Innovation Grant (for arts integration) and the Summer Boost Award sponsored by Bloomberg (for the summer Program).

Mr. Fregga informed the Board about the staffing/vacancy status. Brief overview of the data related to the mock state testing.

Mr. Buffin advised that the State testing is ongoing. ELA testing is on 4/19 - 4/20 and Math testing is 5/2 - 5/3.

Ms. Del Valle shared the highlights of the Spring concerts held on 4/5 and 4/6 (choir and instrumental) with showcase video clips. The upcoming End of Year concerts are scheduled for 6/21 (Grades K – 3) and 6/22 (Grades 4 – 6).

Mr. Drexler updated the Board on school operations, repairs and upgrades. Update on the Columbia Dental school and vision services collaboration.

4. Board Matters:

Ms. Khan updated the Board on the continued efforts by the Executive Committee and the consultant engagement related to governance, development, Board member recruitment and annual Evaluations.

APPROVED

Next meeting on May 16, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:39 p.m.

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, May 16, 2023
6:00 PM – 7:30 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, May 16, 2023.

The following Board members were present:

- Gregory David
- Robert Green
- Shewar Khan
- Joshua Bederman
- Cynthia Ivanik
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- John Fregga - Principal
- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler – DOO
- Music team

Also present:

- Carlo Schiattarella (Schoolhouse)
- David Olson (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:08 p.m.

2. (Resolution 1) Ratify the Minutes from the April 18, 2023 Board Meeting:

Mr. Bederman introduced a motion, seconded by Mr. David to approve the minutes from the April 18, 2023 meeting. *Upon motion duly made and seconded, the minutes were unanimously approved by all Board members present.*

3. Management Reports:

Mr. Schiattarella provided the progress update on the school facilities construction. The timeline is on track. Requisition # 11 was submitted. The budget is on target.

The school music team gave an extensive presentation on the music program/curriculum including outreach, including the music instruction benchmark updates and the specific skills and concepts being assessed. The team reminded the Board about the upcoming End of Year concerts are scheduled for 6/21 (Grades K - 3) and 6/22 (Grades 4 - 6).

Mr. Ortiz provided the current enrollment/application status. Enrollment is holding steady at 92%. Application status is currently at 103% of verified enrollment compared to 84% at this time last year.

Mr. Olson presented a summary of the April finances as discussed at the Finance Committee. The budget is on target. Brief discussion regarding the added recruitment expense. The Board will be receiving a quarterly report from the FOW investment account.

Mr. Fregga informed the Board about the staffing/vacancy status, no changes since last month.

Mr. Buffin presented an overview of all the efforts and initiatives to prepare the students for the State testing that took place on 4/19 - 4/20 (ELA) and 5/2 - 5/3 (Math).

Mr. Drexler updated the Board on school operations, repairs and upgrades. Update on required fire drills, door alarms, guards and classroom locks.

4. Board Matters:

Ms. Khan updated the Board on the continued efforts by the Executive Committee and the consultant engagement related to governance, development, Board member recruitment and annual Evaluations.

Mr. David introduced a motion, seconded by Mr. Bederman to enter into Executive Session to discuss personnel matters. *Upon motion duly made and seconded, an Executive Session was held from 7:20 pm and concluded at 7:35 p.m.*

Next meeting is June 20, 2023.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:35 p.m.

APPROVE

Minutes from a Regular Meeting of the Board
of Trustees of WHIN Music Community
Charter School

WHIN Music Community Charter School
Board of Trustees Meeting
Tuesday, June 20, 2023
6:00 PM - 7:46 PM
Full External Board Meeting

LOCATION:

WHIN Music Community Charter School
517 West 164th Street
New York, NY 10032

A meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:00 PM on Tuesday, June 20, 2023.

The following Board members were present:

- Gregory David
- Robert Green
- Shewar Khan
- Ivonne Norman
- Joshua Bederman
- Cynthia Ivanik
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

The following School Leadership members were present:

- John Fregga - Principal
- Brandon Buffin - Assistant Principal
- Maria Del Valle - DOM
- Michael Drexler - DOO
- Ana Garcia - ENL Program Director
- Alex Krawczyk - Development Manager

Also present:

- Carlo Schiattarella (Schoolhouse)
- Kamilah O’Brien (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:00 p.m.

2. (Resolution 1) Ratify the Minutes from the May 16, 2023 Board Meeting:

Ms. Khan introduced a motion, seconded by Ms. Norman to approve the minutes from the May 16, 2023 meeting. *Upon motion duly made and seconded, the minutes were unanimously approved by all Board members present.*

3. Management Reports:

Mr. Schiattarella provided an update on the completed portions of the school facilities construction project. The timeline is on track and the budget remains on target.

Mr. Krawczyk presented the FY22-23 development summary, including the private, corporate, in-kind, and Board donations. Grants increased. Total raised is over \$197K. Reminder on the Board Give/Get.

Ms. Garcia, the ENL Program Director, gave an extensive presentation on the ENL/ELL program, including screening process, enrollment, initial assessment, placement and models of instruction. Students can exit the program by taking the NYSESLAT exit exam. Currently 26% of students (82) are enrolled in the program.

Mr. Ortiz provided the current enrollment/application status and wait lists. Enrollment is holding steady at 91%.

Mr. O'Brien presented a summary of the May finances as discussed at the Finance Committee. The year closed with a surplus of approx. \$174K. Brief overview of the FOW finances and the revenue from the bond investments.

The Board reviewed the proposed budget for FY23-24 (\$10 Million). Brief discussion on certain line items including the afterschool program, summer program, Board development and technology.

(Resolution 2): Mr. Bederman introduced a motion, seconded by Ms. Khan to approve the afterschool program contract. *Upon motion duly made and seconded, the afterschool program contract was unanimously approved by all Board members present.*

(Resolutions 3, 4, 5): Mr. Green introduced a motion, seconded by Mr. David to approve the FY23-24 budget, the Lavina contract, and the summer program contract. *Upon motion duly made and seconded, the FY23-24 budget, the Lavina contract, and the summer program contract were unanimously approved by all Board members present.*

Mr. Ortiz briefly reviewed the proposed SY23-24 organizational chart with an overview of the new positions and the middle school model. The Board will continue the discussions for developing clear policies and guidelines for the middle school, including resources, legal advice, etc. Brief overview of the staff engagement survey.

(Resolution 6): Mr. Kahn introduced a motion, seconded by Ms. Norman to approve the SY23-24 organizational chart. *Upon motion duly made and seconded, the SY23-24 organizational chart was unanimously approved by all Board members present.*

APPROVE

Mr. Fregga informed the Board one of WHIN's teachers was recognized as "Teacher of the Year." Brief overview of the staffing/hiring status.

Ms. Del Valle provided a summary of the music program's recent field trips including a visit to Carnegie Hall by Grades 3 - 6 as part of the "Link Up" program where the choir students performed with a live orchestra. The K students visited Kaufman Center and performed with the Orchestra of St. Luke's. Brief presentation on the paper orchestra workshop with older students mentoring K students. Ms. Del Valle provided a summary of the choir and instrumental benchmarks and the SY23-24 focus areas. The next school concerts are on 6/21 and 6/22.

Mr. Buffin presented an overview of the summer program which will run daily from 7/5 through 8/4 with instruction on ELA, Math, robotics, and music. There are currently 173 students enrolled for the summer. A professional development session for teachers is set to begin on 7/5. Mr. Buffin provided an update on absenteeism and the policies to mitigate.

Mr. Drexler updated the Board on school operations and upgrades, fire drills, and immunizations. A field trip to Highbridge Park is scheduled for 6/23 with several families participating.

4. Board Matters:

Ms. Khan updated the Board on the continued efforts by the Executive Committee and the consultant engagement. Next Committee meeting is 6/22. Discussions to be continued.

Ms. Morales informed of her resignation from the Board effective immediately.

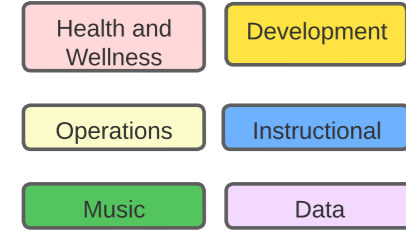
Mr. David introduced a motion, seconded by Ms. Khan to enter into Executive Session to discuss personnel matters. *Upon motion duly made and seconded, an Executive Session was held from 7:44 pm and concluded at 7:49 p.m.*

Next meeting is July 18, 2023.

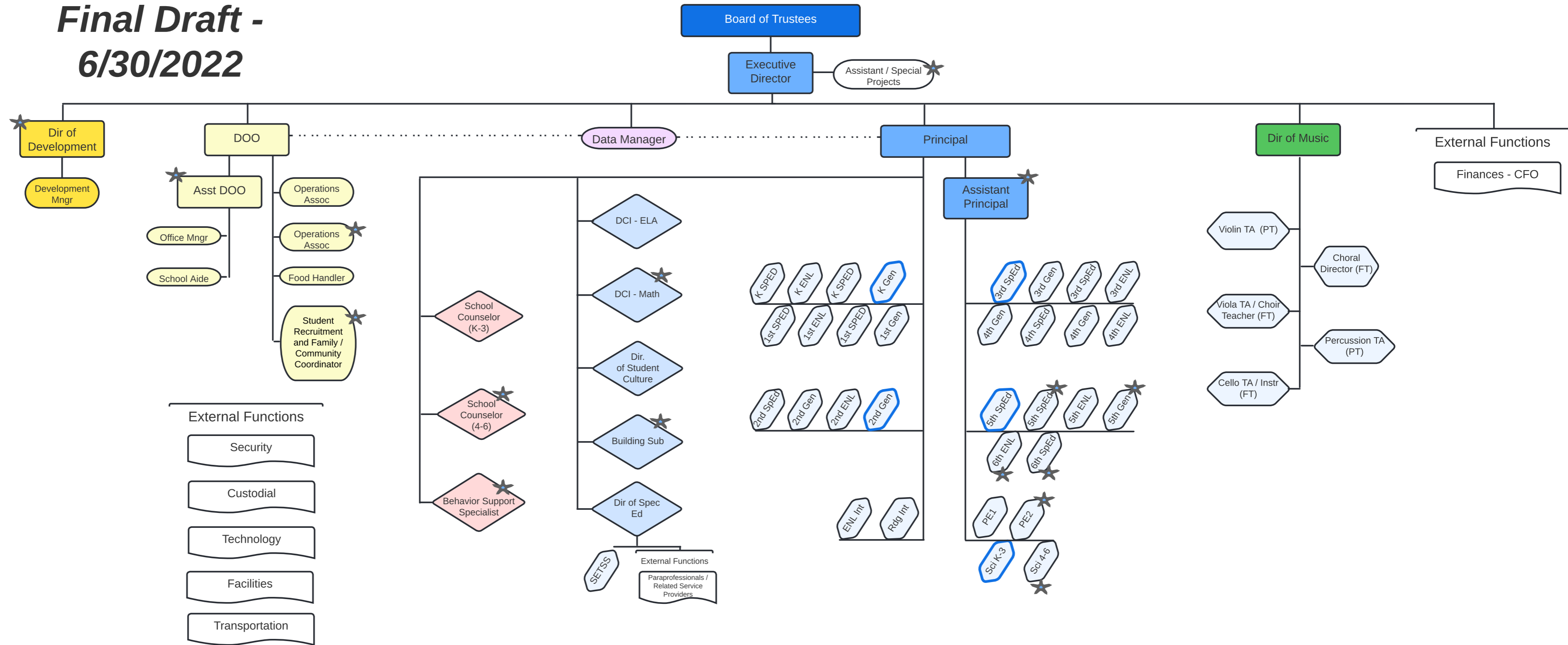
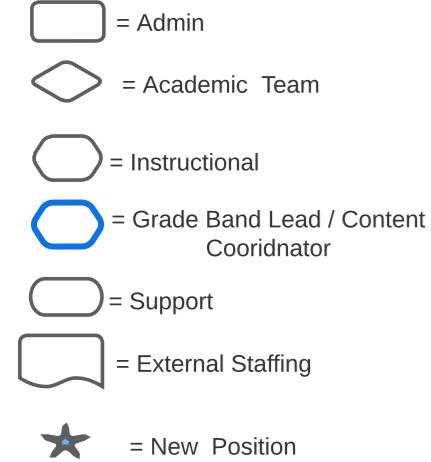
There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:49 p.m.

Final Draft - 6/30/2022

Color Codes



Shape Codes





2023-2024 WHIN School Academic Calendar

August 2023						
Su	M	Tu	W	TH	F	Sat
		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		

August	
4	Last Day of Summer Programming
14-18	Staff Summer Institute - New Staff - Critical Days - No PTO
21-25	Staff Summer Institute - All Staff - Critical days - No PTO
28-31	Staff Summer Institute - All Staff - Critical days - No PTO

January 2024						
Su	M	Tu	W	TH	F	Sat
		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			

JAN 17 - 4th Bus Safety Drill
JAN 22 - 6th Lockdown Drill

January	
1	New Year's Day
2	Staff PD Day - No School for Students - Critical Day - No PTO
3	Students Return to School - Critical Day - No PTO
12	Critical Day - No PTO
11	Family Workshop - Math
15	Martin Luther King Jr. Day - Day of Service - School Closed
16	Critical Day - No PTO
26	Spirit Day

September 2023						
Su	M	Tu	W	TH	F	Sat
					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

SEPT 14 - 1st Bus Safety Drill
SEPT 20 - 1st Evaluation Drill
SEPT 28 - 2nd Evaluation Drill

September	
1	Summer Institute - All Staff - Critical day - No PTO
4	Holiday Labor Day - No School
5	School Building Open - No Students
6	First Day of School - Quarter 1 Begins
21	Back to School Night
22	Critical Day - No PTO
25	Yoni Kagan School Closed
26	Critical Day - No PTO
29	Spirit Day

February 2024						
Su	M	Tu	W	TH	F	Sat
				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		

FEB 7 - 5th Lockdown Drill

February	
1	Family Workshop - State Testing Information Session
2	Quarter 2 ends - Bulletin Boards Due
5	Quarter 3 begins
5-9	National School Counseling Week
12-14	Parent/Teacher Conferences - Critical Days - No PTO
13	100th Day of School
16	Critical Day - No PTO
16	Spirit Day
19-23	Midwinter Recess
26	Critical Day - No PTO

October 2023						
Su	M	Tu	W	TH	F	Sat
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				

OCT 3 - 3rd Evaluation Drill
OCT 11 - 4th Evaluation Drill
OCT 18 - 5th Evaluation Drill
OCT 31 - 1st Lockdown Drill

October	
5	Family Workshop - Literacy
6	Critical Day - No PTO
9	Indigenous People's Day - School Closed - Critical Day - No PTO
10	First Day of After School
25	WHIN Concert - Critical Day - No PTO
26	WHIN Concert - Critical Day - No PTO
27	Spirit Day

March 2024						
Su	M	Tu	W	TH	F	Sat
					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						

MAR 19 - 7th Evaluation Drill
MAR 26 - 8th Evaluation Drill

March	
6	STAFF PD - NO SCHOOL FOR STUDENTS
13	Make Up Picture Day
14	Family Workshop - Science
27	WHIN Concert - Critical Day - No PTO 2:30 - 3:30 - K, 2, 4, 6
28	WHIN Concert - Critical Day - No PTO 2:30 - 3:30 - 1, 3, 5, 7
29	Good Friday - No School

November 2023						
Su	M	Tu	W	TH	F	Sat
				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	

NOV 2 - 2nd Bus Safety Drill
NOV 7 - 6th Evaluation Drill
NOV 15 - 2nd Lockdown Drill

November	
2	Family Workshop - Special Services
9	Critical Day - No PTO - Bulletin Boards Due
9	End of Quarter 1
10	Veterans Day - No School
13	Critical Day - No PTO
13	Quarter 2 Begins
13-15	Parent/Teacher Conferences - Critical Days - No PTO
15-16	Picture Day - (Tentative)
17	Spirit Day
22	Critical Day - No PTO
23-24	Multi-Cultural Celebration Break
27	Critical Day - No PTO
30	Family Workshop - Music Workshop

April 2024						
Su	M	Tu	W	TH	F	Sat
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				

APR 16 - 9th Evaluation Drill
APR 30 - 10th Evaluation Drill

April	
1	Critical Day - No PTO
2	LOTTERY
3	Paraprofessional Appreciation Day
9	Critical Day - No PTO
10	Eid al-Fitr - No school
10-12	NYS ELA Exam (Grades 3-7) Critical Days - No PTO
11	Critical Day - No PTO
12	End of Quarter 3 - Bulletin Boards Due
15	Quarter 4 begins
18	Family Workshop - Health and Wellness and Physical Education
22-26	Spring Break - No School
29-30	Family Teacher Conferences - NO PTO

December 2023						
Su	M	Tu	W	TH	F	Sat
						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					

DEC 6 - 3rd Bus Drill
DEC 12 - 3rd Lockdown Drill

December	
13	WHIN Concert - Critical Day - No PTO
14	WHIN Concert - Critical Day - No PTO
15	Spirit Day
21	Critical Day - No PTO
22-31	Winter Recess

May 2024						
Su	M	Tu	W	TH	F	Sat
				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

May 2 - 5th Bus Safety Drill; May 14 - 1st Lockdown Drill

May	
1	Family Teacher Conferences - NO PTO
1	School Principal's Day
6-10	Teacher Appreciation Week
7-9	NYS Math Exam (Grades 3-5) - Critical Days - No PTO
16	Family Workshop - Paper Orchestra
13-24	NYSESLAT Testing - No Field Experiences
24	Spirit Day
24	Critical Day - No PTO
27	Memorial Day - No School
28	Critical Day - No PTO

LEGEND	
SUMMER LEARNING PROGRAM	[Yellow]
NEW STAFF PROFESSIONAL DEVELOPMENT - NO STUDENTS	[Light Blue]
ALL STAFF PROFESSIONAL DEVELOPMENT - NO STUDENTS	[Dark Blue]
SCHOOL CLOSED - NO STUDENTS IN ATTENDANCE	[Grey with X]
END OF QUARTER / START OF QUARTER	[Green]
SPIRIT DAYS	[Light Blue]
Parent/Teacher Conferences - Family Workshops - First day is late night / Third Day is 1:2 Day	[Orange]
WHIN CONCERTS	[Light Blue]
WHIN SAFETY DRILLS	[Light Blue]
CRITICAL DAY - NO PTO	[Light Blue]
WHIN SCHOOL HOURS Monday - Thursday 8:15 - 4pm Friday 8:15 - 4pm	Contact: 404-949-8822 404-949-8823 404-949-8824

June 2024						
Su	M	Tu	W	TH	F	Sat
						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						

June	
7	Field Day - Critical Day - No PTO
12	WHIN Concert - Critical Day - No PTO 2:30 - 3:30 - K-3
13	WHIN Concert - Critical Day - No PTO 2:30 - 3:30 - 4-7
14	Founder's day
18	Critical Day - No PTO
19	Juneteenth (observed) - No School
20	Critical Day - No PTO
20	Spirit Day
21	Last Day of After School
24-28	Critical Days - No PTO
26	Move Up Ceremony - Critical Day - No PTO
27	End of Quarter 4 - Last Day of School - Noon Dismissal
28	Staff PD Day - No School for students - Critical Day - No PTO

Month	Su	M	Tu	W	TH	F	Sat	Days
2023	1	2	3	4	5	6	7	8
2024	1	2	3	4	5	6	7	8

BUREAU OF BUILDINGS
BOROUGH OF MANHATTAN, CITY OF NEW YORK

NYC **CERTIFICATE OF OCCUPANCY No. 10669**

192

Supersedes Certificate of Occupancy No.

New York **Feb. 9,** 19 **26**

To the owner or owners of the building:

THIS CERTIFIES that the building located on Block **2121** Lot **20 to 23**
known as **1080-86 St. Nicholas Avenue N.E.C. 164th Street**
106'7" front 102 N.B. of 19 24 conforms to the approved plans and

under a permit, Application No. specifications accompanying said permit and any approved amendments thereto, and to the requirements of the building code and all other laws and ordinances and to the rules and regulations of the board of standards and appeals, applicable to a building of its class and kind, except that in the case of a building heretofore existing and for which no previous certificate of occupancy has been issued and which has not been altered or converted since March 14, 1916, to a use that changed its classification as defined in the building code, this certificate confirms and continues the existing uses to which the building has been put; and

CERTIFIES FURTHER that the building is of **fireproof** construction within the meaning of the building code and may be used and occupied as a **public** building as hereinafter qualified, in a **business** district under the building zone resolution, subject to all the privileges, requirements, limitations, and conditions prescribed by law or as hereinafter specified.

STORY	LIVE LOADS LBS. PER SQ. FT.	PERSONS ACCOMMODATED			Use
		MALE	FEMALE	TOTAL *	
Basement				170	SCHOOL A permanent Certificate of Occupancy will be issued when automatic gas shut-off has been installed.
1st story	100			700	
2nd "	75			250	
3rd "	75			250	
4th "	75			250	

This certificate is issued to **Robert J. Reiley, Architect**
80 East 41st Street, City. for the owner or owners.