

Application: WHIN Music Community Charter School

David Suffolk - david.suffolk@whinmusic.org
2021-2022 Annual Report

Entry 1 School Info and Cover Page

Completed - Aug 1 2022

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 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 2021-2022 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, 2022**) 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, 2021)

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

BOARD OF REGENTS

d. DISTRICT / CSD OF LOCATION

CSD # 6 - MANHATTAN

e. DATE OF INITIAL CHARTER

6/2016

f. DATE FIRST OPENED FOR INSTRUCTION

9/2017

c. School Unionized

Is your charter school unionized?

No

f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

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

g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success.

KDE 1	Rigorous, inquiry-driven, project-based academic curriculum aligned with the CCLS: Project-based learning and inquiry are effective learning strategies that allow students to deepen their knowledge and develop their skills while producing high-quality work and developing a lifelong passion for knowledge and discovery. For this reason, our teachers will use the inquiry- and project-based Expeditionary Learning (EL) framework, a research-based model for teaching and learning, to “challenge students to think critically and take active roles in their classrooms and communities.”
KDE 2	Music-infused curriculum and El Sistema music education are evidence-based models to achieve improved academic and social outcomes and build community for all learners: Music-infused curriculum: WHIN will integrate music with other academic content areas (especially Science and Social Studies) using the Learning Through Music (LTM) Framework
KDE 3	Strategic use of time and scheduling: Extended Day: The extended school day will run from 8:00 am to 4:30 pm four days a week. This extended day will ensure all students receive more instructional time (with more integration between content areas) and daily music instruction. Early release on Fridays (2PM) will ensure teachers receive PD in their carefully selected Personal Learning Communities.
KDE 4	Student empowerment through fully inclusionary model and use of Responsive Classroom to fully serve the needs of all students: As a Child-Centered School, our main goal will be to ensure each student is safe, succeeds and develops his/her academic, musical, emotional and social skills, so he/she can become a leader in his/her community, a role model for others, and a positive contributor and citizen. To achieve this goal,

	WHIN will use an inclusive Co-Teaching model and Responsive Classroom.
KDE 5	Evidenced success of the El Sistema Charter School Model: WHIN is modeled after the highly successful Conservatory Lab Charter School in Boston, MA. A 2013 literature review of 277 El Sistema programs in 58 countries conducted by Sistema Global details the deep impact El Sistema has on a student's academic, musical, personal/social, and cognitive development.
KDE 6	(No response)
KDE 7	(No response)
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.whinmusic.org/>

i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)

324

j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)

254

k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5
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l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2022-2023?

No, just one site.

WHIN MUSIC COMMUNITY CHARTER SCHOOL 800000087936

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 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	No

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		charlie.ortiz@whinmusic.org
Operational Leader	Michael Drexler	Director of Operations	844-489-0817		michael.drexler@whinmusic.org
Compliance Contact	Charles Ortiz	Executive Director	844-489-0817		charlie.ortiz@whinmusic.org
Complaint Contact	Michael Drexler	Director of Operations	844-489-0817		michael.drexler@whinmusic.org
DASA Coordinator	Michael Drexler	Director of Operations	844-489-0817		michael.drexler@whinmusic.org
Phone Contact for After Hours Emergencies	Charles Ortiz	Executive Director	269-879-2545		charlie.ortiz@whinmusic.org

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

Private Space

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

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

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

- Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.
- 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, 2022.

Site 1 Certificate of Occupancy (COO)

[Lima Cert of Occupancy.pdf](#)

Filename: Lima Cert of Occupancy.pdf **Size:** 128.0 kB

Site 1 Fire Inspection Report

[Signed WHIN School Fire Inspection 9_8_2021.pdf](#)

Filename: Signed WHIN School Fire Inspection 9_8_2021.pdf **Size:** 29.2 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

Yes

n2. 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 Grade Level Configuration	To increase the charter school's grade span to add Grade 6 through Grade 8 to its currently approved K through Grade 5 configuration		3/15/22
2	Change in Maximum Approved Enrollment	A corresponding increase in its authorized enrollment from 324 students to 486 students		3/15/22
3	Change in organizational structure	To amend its organizational chart to reflect a change in the reporting structure for the school leader.		3/15/22
4	Change in schedule/calendar	To revise the extended day schedule (a Key Design Element) to allow the school additional scheduling flexibility.		3/15/22
5				

More revisions to add?

No

o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?

Yes

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

p. 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:

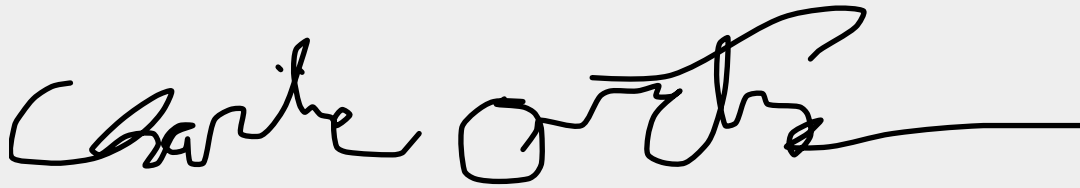
Yes

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

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "Carla Ortiz".

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "L. L. L.".

Date

Aug 1 2022

Thank you.



Entry 3 Progress Toward Goals

Completed - Nov 1 2022

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, 2022**.

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 2, 2022.

WHIN MUSIC COMMUNITY CHARTER SCHOOL 800000087936

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, 2022**.

2021-2022 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.</p> <p>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.</p> <p>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</p>	NYS ELA Assessment	Not Met	<p>WHIN is committed to ensuring that our school has the highest standards of rigor so that all students including those with special needs, ELL, and living in poverty have access to an exceptional education. Being the first year since the COVID-19 Global Pandemic and resulting quarantine, WHIN sees valuable data points in our first State Assessment results. Although we did not meet the exact metric of success we aim for, the school outperformed CSD6 in ELA by 7% when aggregated by those that have been in our program for two or more years. When comparing the data of our total population, WHIN still outperformed CSD6 in grade level</p>

percent at Level 3 and 4 on the current year's state ELA exam

proficiency. These data points indicate two key things- (1) that WHIN's academic program is successfully meeting the needs of our community in comparison to those in our district and (2) that the longer students are in our program, the more they are achieving grade level standards proving WHIN is able to close achievement gaps longitudinally. When the assessment results are broken down even further, every grade level outperformed CSD6 except for our 4th Grade class. Knowing the increased instructional challenges this class faced during quarantine and upon reopening of the school, the results highlight the need to pay extra attention to this cohort so that they meet the school standards of performing at the highest level. In order to do this, we initiated a focused effort to differentiate

				and provide more targeted group instruction in ELA.
Academic Goal 2	<p>WHIN students will perform in mathematics 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 Math Exam each year.</p> <p>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.</p> <p>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.</p>	NYS MATH Assessment	Not Met	<p>As has been publicly reported from a variety of sources, COVID-19 and the resulting quarantine had a large impact on students' math scores. The impact of COVID-19 on math performance was most recently reported in The74 (Citation: https://www.the74million.org/article/strong-link-in-big-city-districts-4th-grade-math-scores-to-school-closures/?utm_source=The+74+Million+Newsletter&utm_campaign=bda48a2122-EMAIL_CAMPAIGN_2022_07_27_07_47_COPY_01&utm_medium=email&utm_term=0_077b986842-bda48a2122-177145261).</p> <p>As with all schools, WHIN was not immune to these challenges which is why the WHIN's test results are even more impressive when compared to our surrounding community. Despite not meeting the</p>

				<p>exact goal, WHIN's success in math should be celebrated. When comparing students who have been in the program 2 or more years, we see a 5% greater difference to CSD6 students. Looking deeper, our 5th grade cohort outperformed CSD6 by 14%. Similarly, in 3rd grade we see a 14% difference to CSD6 peers. As noted in an earlier response about ELA, our 4th grade experienced instructional challenges and the results show that they are below CSD6. The Math results again speak to the intervention needed to close the learning gap that WHIN aims to achieve.</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</p>	NYS Standardized Science and Social Studies Test	Not Met	<p>Just as the quarantine had an impact on ELA and Math teaching and learning we see a similar impact to Science instruction. Since WHIN believes hands-on learning activities, case studies, and scientific</p>

of 3 or 4 on the New York State Science 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 Science Exam each year. 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

experiments are the best way for children to be authentically engaged in learning content, Science proved an even more challenging task during quarantine. Despite these obvious challenges, WHIN still scored 63% proficiency on the Science State Test. As we continue to return to in-person teaching and learning post-COVID, WHIN will draw upon our historically successful, joyful, and highly engaging science curriculum so that students can fully engage with the content at an accelerated rate. Social studies also proved difficult but students who have been in our program for 2 or more years, met the 80% threshold of proficiency. WHIN will continue to deepen our Social Studies curriculum so that all students can exceed the threshold of proficiency and demonstrate the value of WHIN's contributions to the community.

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 an 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 2-5 will score at 80% on internal music assessments for instrument technique and musicianship.</p>	NYC Blueprint for Teaching and Learning in Music as well as our internal Music Benchmarks	Met	<p>Due to safety protocols around COVID-19, students performed as a member of the full orchestra at 3 virtual concerts and 1 in front of an audience. In addition to that, the school did bi-weekly "WHIN Wednesdays" via Instagram where students were able to perform multiple times so that all students were able to perform publicly no less than 6 times in the school year. The data shows the students performed well in music as evidenced by 93% of Students scored Proficient at the end of the year in Vocal Classes and 0% performing at a beginning level. For Instrumental courses, 72% of Students scored Proficient and 25% scored Developing.</p>
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 2021-2022 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”.

2021-2022 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.	2022 NYC Family Survey	Met	98% of Families responded saying that they feel their child is safe at this school. Additionally, WHIN families scored the school at 95% on Parent-Principal Trust, 96% on Parent-Teacher Trust, and 96% on Outreach to Parents.
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

2021-2022 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 Financial Goal 1 responsibility and appropriate management of the school's revenues and expenditures	End of Year Budget, Audit	Met	As in previous years, WHIN operated within budget and there were no findings on our 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 4 - Audited Financial Statements

Completed - Nov 1 2022

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **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, 2022**. 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 2022 but will be identified as a required task thereafter and due on November 1, 2022. 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_tHAM8ll.pdf Size: 563.4 kB

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

Completed - Nov 1 2022

[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 [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

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.

[NYSED Audited Financial Report FY22 WHIN](#)

Filename: NYSED_Audited_Financial_Report_FY22_WHIN.xlsx Size: 81.1 kB

Entry 4c – Additional Financial Documents

Completed - Nov 1 2022

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. 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. CSP 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.

[063022 Bank Stmt 2456 Escrow](#)

Filename: 063022_Bank Stmt_2456_Escrow.pdf Size: 425.1 kB

Entry 4d - Financial Services Contact Information

Completed - Nov 1 2022

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2022**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Charlie 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
	Mengel Metzger Barr & Co			6

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
	Charter School Business Management	Kamilah O'Brien	237 West 35th St., Suite 301, New York, NY 10001			6

Entry 5 – Fiscal Year 2022-2023 Budget

Completed - Nov 1 2022

SUNY-authorized charter schools should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

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 2022-2023 SED Budget](#)

Filename: WHIN_2022-2023_SED_Budget.xlsx Size: 44.4 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2022

Due on August 1, 2022, 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 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). 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 completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[Disclosures BOT 2022](#)

Filename: Disclosures_BOT_2022 Size: 12.8 MB

Entry 7 BOT Membership Table

Completed - Aug 1 2022

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.

WHIN MUSIC COMMUNITY CHARTER SCHOOL 800000087936

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

1. 2021-2022 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 Terms Served	Start Date of Current Term (MM/DD/ YYYY)	End Date of Current Term (MM/DD/ YYYY)	Board Meetings Attended During 2021- 2022
1	Gregory David		Chair	Program Committee and Development Sub-Committee	Yes	4	08/14/2021	08/14/2022	12
2	Bob Green		Trustee/Member	Finance Committee and Facilities Committee	Yes	4	08/14/2021	08/14/2022	12
3	Ivonne Norman		Secretary	Finance Committee and Development Sub-Committee	Yes	3	08/14/2021	08/14/2022	12
4	Kenneth Grover		Trustee/Member	Program Committee and Finance	Yes	4	08/14/2021	08/14/2022	11

				Committee					
5	Arnold Adlin		Trustee/Member	Facilities Committee	Yes	2	06/30/2021	06/30/2022	12
6	Cynthia Ivanick		Trustee/Member	Program Committee	Yes	2	11/30/2021	11/30/2022	12
7	Joshua Bederman		Treasurer	Finance Committee	Yes	1	02/26/2020	02/28/2023	11
8	Heidi Morales		Trustee/Member	TBD	Yes	1	07/20/2021	07/20/2023	12
9	Lee Ann Norman		Trustee/Member	TBD	Yes	1	07/20/2021	07/20/2023	12

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021- 2022
10	Shewar Khan	shewar.khan@spglobal.com	Trustee/ Member	TBD		1	08/14/2021	08/14/2022	11
11									
12									
13									
14									
15									

1c. Are there more than 15 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, 2022	10
b.Total Number of Members Added During 2021-2022	3
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	10

3. Number of Board meetings held during 2021-2022

14

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

10

Total number of Voting Members added during the 2021-2022 school year:

3

Total number of Voting Members who departed during the 2021-2022 school year:

0

Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:

10

Total number of Non-Voting Members on June 30, 2022:

0

Total number of Non-Voting Members added during the 2021-2022 school year:

0

Total number of Non-Voting Members who departed during the 2021-2022 school year:

0

Total Maximum Number of Non-Voting members in 2021-2022, as set by the board in bylaws, resolution or minutes:

9

Board members attending 8 or fewer meetings during 2021-2022

0

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2022

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

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 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, 2022**.

WHIN BOT Minutes 2021-2022

Filename: WHIN_BOT_Minutes_2021-2022.pdf Size: 1.6 MB

Entry 9 Enrollment & Retention

Completed - Aug 1 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 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 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	WHIN continued to provide recruitment materials in multiple languages, offer school tours and hold information sessions. WHIN also continued an increase of 1:1 communication between an enrollment specialist and families. The effort continues to prove to be a valuable connection between families, including those that are living in poverty, and the school. As with previous years, WHIN used the NYSED Weighted Lottery Generator with the ED preference.	WHIN added a Student Recruitment and Family Coordinator role to the Org Chart to continue to build relationships with families in the community. WHIN continues to use Social Media to make itself accessible to families. Additionally, WHIN invites families to community events and has an engagement plan for families that apply.
English Language Learners	Recruitment continued to provide resources in multiple languages. The Enrollment Team invited families to participate in 1:1 Enrollment meetings in their Home Language. As a part of the Application Process, WHIN asked families to informally identify their Home Language as preparation for the Home Language Survey.	WHIN continues to provide recruitment resources in multiple languages and identifies Home Language as a part of the application process. WHIN takes note of the Home Language of the family so that when a WHIN Team Member reaches out, that Team Member speaks their Home Language for support and to answer questions.
Students with Disabilities	Our Director of Special Education was available to talk with families about their child's IEP and the services provided at WHIN. Additionally, information sessions would discuss and invite questions about the services offered at WHIN.	WHIN continues to gather necessary academic and SPED information and provide it to the Director of Special Education. That way, families can have a point of contact to discuss the services available at the school and so that WHIN can have all services equipped and ready by the beginning of the school year.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	WHIN continued to provide Chromebooks to families when remote learning was necessary. 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 ED. 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.	WHIN continues strong recruitment efforts to fill all teaching and interventionist positions so that ENL students receive the services they require.
Students with Disabilities	In the 2021-2022 school year, WHIN provided SETSS services to students along with ensuring SWDs 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 SWD students receive the services they require.

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2022

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

A. TEACH System – Employee Clearance

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] 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/employee_fingerprinting_10_1_2019.pdf or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospa/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 2022

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

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, 2022)	3.5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	1.5
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	
ii. Science	1
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	0
Total Category B: not to exceed 5	1.0

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, 2022)	4.5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category C: not to exceed 5	4.5

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	10.5

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	7

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	9

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	26.5

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 2022

[Instructions](#)

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

Upload the 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

SY2021-22 Org Chart Annual Report

Filename: SY2021-22_Org_Chart_Annual_Report.pdf Size: 702.7 kB

Entry 13 School Calendar

Completed - Aug 1 2022

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, 2022 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, 2022**.

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. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template 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.

SY22-23 WHIN Calendar

Filename: SY22-23_WHIN_Calendar_.pdf Size: 285.9 kB

Entry 14 Links to Critical Documents on School Website

Completed - Aug 1 2022

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 14 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:

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://www.whinmusic.org/whin-families/
2. Board meeting notices, agendas and documents	https://www.whinmusic.org/board-of-trustees/board-meetings/
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2021&instid=800000087936
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://whinmusic.org/wp-content/uploads/2020/12/whin-sy2020-2021-student-handbook-en.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/2022/05/21-22-whin-district-safety-plan-.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.



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, 2022
(With Comparative Totals for 2021)

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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, 2022, 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, 2022, 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.

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, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 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 25, 2022 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.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

	June 30,	
	2022	2021
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash	\$ 641,403	\$ 844,506
Grants and other receivables	294,176	200,226
Current portion of pledges receivable	40,000	120,000
Prepaid expenses and other current assets	<u>155,682</u>	<u>41,597</u>
TOTAL CURRENT ASSETS	1,131,261	1,206,329
<u>OTHER ASSETS</u>		
Property and equipment, net	265,921	548,925
Pledges receivable	-	40,000
Due from Friends of WHIN Music Community Charter School, Inc.	516,417	-
Cash in escrow	<u>75,251</u>	<u>75,206</u>
	<u>857,589</u>	<u>664,131</u>
TOTAL ASSETS	<u>\$ 1,988,850</u>	<u>\$ 1,870,460</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 386,225	\$ 135,118
Accrued payroll and benefits	293,549	259,965
Note payable, net of unamortized debt issuance costs of \$12,911 at June 30, 2021	-	265,246
Current portion of long-term debt	<u>26,397</u>	<u>28,291</u>
TOTAL CURRENT LIABILITIES	706,171	688,620
<u>LONG-TERM LIABILITIES</u>		
Long-term debt, net of current portion	27,367	30,598
Deferred lease liability	<u>470,734</u>	<u>-</u>
TOTAL LIABILITIES	1,204,272	719,218
<u>NET ASSETS</u>		
Without donor restrictions	744,578	991,242
With donor restrictions	<u>40,000</u>	<u>160,000</u>
TOTAL NET ASSETS	<u>784,578</u>	<u>1,151,242</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,988,850</u>	<u>\$ 1,870,460</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, 2022
(With Comparative Totals for 2021)

	Year ended June 30,			
	2022			2021
	Without donor restrictions	With donor restrictions	Total	Total
Operating revenue and support:				
State and local per pupil operating revenue	\$ 5,010,558	\$ -	\$ 5,010,558	\$ 4,232,750
Government grants	429,731	-	429,731	234,532
Private grants	83,308	-	83,308	387,975
NYCDOE rental assistance	418,420	-	418,420	-
Contributions - nonfinancial assets	1,280,292	-	1,280,292	1,285,870
Other income	75	-	75	472
Net assets released from restriction	<u>120,000</u>	<u>(120,000)</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUE AND SUPPORT	7,342,384	(120,000)	7,222,384	6,141,599
Expenses:				
Program:				
Regular education	3,983,800	-	3,983,800	2,528,566
Special education	2,145,342	-	2,145,342	1,739,344
Management and general	1,343,242	-	1,343,242	1,047,663
Fundraising	<u>116,664</u>	<u>-</u>	<u>116,664</u>	<u>93,360</u>
TOTAL EXPENSES	<u>7,589,048</u>	<u>-</u>	<u>7,589,048</u>	<u>5,408,933</u>
Loss on impairment of construction-in-progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>(279,162)</u>
CHANGE IN NET ASSETS	(246,664)	(120,000)	(366,664)	453,504
Net assets at beginning of year	<u>991,242</u>	<u>160,000</u>	<u>1,151,242</u>	<u>697,738</u>
NET ASSETS AT END OF YEAR	<u>\$ 744,578</u>	<u>\$ 40,000</u>	<u>\$ 784,578</u>	<u>\$ 1,151,242</u>

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

		Year Ended June 30,							
		2022							2021
		Program Services				Supporting Services			Total
		No. of Positions	Regular Education	Special Education	Sub-total	Management and General	Fundraising	Sub-total	
Personnel Services Costs:									
Administrative staff personnel	11	\$ 356,277	\$ 95,996	\$ 452,273	\$ 457,561	\$ 50,000	\$ 507,561	\$ 959,834	\$ 835,706
Instructional personnel	32	1,128,148	755,430	1,883,578	-	-	-	1,883,578	1,630,277
Total personnel services costs	43	1,484,425	851,426	2,335,851	457,561	50,000	507,561	2,843,412	2,465,983
Fringe benefits and payroll taxes		362,345	215,238	577,583	119,483	13,057	132,540	710,123	578,483
Retirement		2,316	1,375	3,691	763	83	846	4,537	21,213
Legal service		-	-	-	11,534	-	11,534	11,534	21,282
Accounting / audit services		-	-	-	223,769	-	223,769	223,769	216,381
Other purchased / professional / consulting services		336,149	119,543	455,692	13,120	1,434	14,554	470,246	221,763
Building and land rent / lease		453,697	269,502	723,199	149,607	16,348	165,955	889,154	-
In-kind rent		651,922	387,252	1,039,174	214,972	23,491	238,463	1,277,637	1,277,637
Repairs and maintenance		20,457	12,152	32,609	6,746	737	7,483	40,092	441
Insurance		30,018	17,831	47,849	9,898	1,082	10,980	58,829	44,829
Supplies / materials		71,050	19,939	90,989	-	-	-	90,989	108,870
Equipment / furnishings		8,488	5,042	13,530	2,799	306	3,105	16,635	15,838
Staff development		86,611	51,449	138,060	28,560	3,121	31,681	169,741	98,661
Marketing / recruitment		101,047	52,005	153,052	24,883	2,719	27,602	180,654	39,580
Technology		55,788	33,138	88,926	18,396	2,010	20,406	109,332	72,285
Student services		256,325	71,932	328,257	-	-	-	328,257	5,098
Office expense		11,118	6,603	17,721	43,013	401	43,414	61,135	14,889
Depreciation		50,069	29,742	79,811	16,510	1,804	18,314	98,125	80,787
Other		1,975	1,173	3,148	1,628	71	1,699	4,847	124,913
		\$ 3,983,800	\$ 2,145,342	\$ 6,129,142	\$ 1,343,242	\$ 116,664	\$ 1,459,906	\$ 7,589,048	\$ 5,408,933

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (366,664)	\$ 453,504
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	98,125	80,787
Loss on impairment of construction-in-progress	-	279,162
Bad debts	-	105,637
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(93,950)	(14,987)
Pledges receivable	120,000	(160,000)
Prepaid expenses and other current assets	(114,085)	(16,489)
Accounts payable and accrued expenses	239,920	(110,355)
Accrued payroll and benefits	33,584	52,204
Deferred lease liability	<u>470,734</u>	<u>-</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	387,664	669,463
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(649,966)	(346,543)
Due from Friends of WHIN Music Community Charter School, Inc.	<u>(408,349)</u>	<u>-</u>
NET CASH USED FOR INVESTING ACTIVITIES	(1,058,315)	(346,543)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Repayments on long term debt	(33,637)	(26,475)
Borrowings on note payable	<u>501,230</u>	<u>164,785</u>
NET CASH PROVIDED FROM FINANCING ACTIVITIES	<u>467,593</u>	<u>138,310</u>
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH	(203,058)	461,230
Cash and restricted cash at beginning of year	<u>919,712</u>	<u>458,482</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 716,654</u>	<u>\$ 919,712</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</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	\$ 641,403	\$ 844,506
Cash in escrow	<u>75,251</u>	<u>75,206</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ 716,654</u>	<u>\$ 919,712</u>
<u>NON-CASH OPERATING ACTIVITIES</u>		
Contributions of nonfinancial assets	<u>\$ 1,280,292</u>	<u>\$ 1,285,870</u>
<u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
Purchases of property and equipment included in accounts payable	<u>\$ 11,187</u>	<u>\$ 39,845</u>
<u>NON-CASH INVESTING ACTIVITIES</u>		
Construction-in-progress transferred to Friends of WHIN Music Community Charter School, Inc.	<u>\$ 934,572</u>	<u>\$ -</u>
<u>NON-CASH INVESTING AND FINANCING ACTIVITIES</u>		
Purchases of property and equipment financed with long-term debt	<u>\$ 28,512</u>	<u>\$ 29,056</u>
Note payable repaid by Friends of WHIN Music Community Charter School, Inc.	<u>\$ 826,504</u>	<u>\$ -</u>
Capitalized interest and debt issuance costs included in construction-in-progress	<u>\$ 60,028</u>	<u>\$ 12,911</u>

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

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals for 2021)

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 \$40,000 and \$160,000 of net assets with donor restrictions at June 30, 2022 and 2021, 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, 2022

(With Comparative Totals for 2021)

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>2022</u>	<u>2021</u>	<u>2020</u>
Grants and other receivables	\$ 19,096	\$ 51,108	\$ 206,993

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, 2022

(With Comparative Totals for 2021)

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 were no amounts received prior to incurring qualifying expenditures, which would be reported as deferred revenue in the accompanying statement of financial position at June 30, 2022 and 2021. The Charter School was awarded cost-reimbursement grants of approximately \$431,459 that have not been recognized at June 30, 2022, because qualifying expenditures have not yet been incurred. There were no cost-reimbursement grants that had not been recognized at June 30, 2021, because qualifying expenditures had 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 requires \$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. The amount in escrow was \$75,251 and \$75,206 at June 30, 2022 and 2021, 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, 2022 and 2021.

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, 2022 and 2021.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

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.

Debt issuance costs

Debt issuance costs are stated at cost and are amortized over the term of the debt. The Charter School shows debt issuance costs as a deduction from the carrying amount of the debt, net on the accompanying statement of financial position. Debt issuance costs were fully amortized at June 30, 2022 following repayment in full of the corresponding debt. See Note B for further details.

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, the Charter School recognizes the related rent expense on a straight-line basis and records 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. For the year ended June 30, 2021, there were no facility leases in effect.

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.

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, 2019 through June 30, 2022 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 \$180,700 and \$39,600 for the years ended June 30, 2022 and June 30, 2021, respectively.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

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

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, 2021

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, 2021, from which the summarized information was derived.

Adoption of new accounting standard – gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kinds recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and is being applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022. See Note O.

New accounting pronouncement - leases

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

Reclassifications

Certain prior year amounts have been reclassified to conform with the present year presentation.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 25, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

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. See Note L for further details. 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. See Note D for further details. 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 2022 and 2021.

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, 2022 and 2021:

	June 30,	
	2022	2021
Cash	\$ 641,403	\$ 844,506
Grants and other receivables	294,176	200,226
Current portion of pledges receivable	<u>40,000</u>	<u>120,000</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 975,579</u>	<u>\$ 1,164,732</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	June 30,	
	2022	2021
Furniture	\$ 231,936	\$ 180,862
Office equipment	116,972	83,058
Leasehold improvements	80,460	69,475
Musical equipment	157,473	127,540
Computer equipment	80,018	64,735
Construction-in-progress	-	326,068
	666,859	851,738
Less accumulated depreciation and amortization	400,938	302,813
	<u>\$ 265,921</u>	<u>\$ 548,925</u>

At June 30, 2022, the Charter School transferred the entirety of the construction-in-progress relating to the new facility, \$934,572, to Friends of WHIN as Friends of WHIN is taking over the construction of the facility. As a result, there is no construction-in-progress balance at June 30, 2022. At June 30, 2021, the Charter School had construction-in-progress of \$326,068 relating to costs for the new facility (see Note G). No provision for depreciation was made for these costs at June 30, 2022 and 2021 as facility was not yet in service. During the year ended June 30, 2021, as further described in Note G, the Charter School determined certain costs incurred relating to the 181st Street site were impaired when the location was no longer deemed viable. As a result, construction-in-progress of \$279,162 was written off during the year ended June 30, 2021.

In June 2022, the Charter School entered into a contract for construction management services in connection with the St. Nicholas Avenue facility, described in Note G, which is expected to cost \$225,000. As of June 30, 2022, no amounts had been billed under this contract.

NOTE E: NET ASSETS

Net assets without donor restrictions consist of the following:

	June 30,	
	2022	2021
Undesignated net assets	\$ 532,421	\$ 766,452
Invested in property and equipment, net of related debt	212,157	224,790
	<u>\$ 744,578</u>	<u>\$ 991,242</u>

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE E: NET ASSETS, Cont'd

Net assets with donor restrictions consist of the following:

	June 30,	
	2022	2021
Restricted due to time	<u>\$ 40,000</u>	<u>\$ 160,000</u>

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, 2022 and 2021.

NOTE G: SCHOOL FACILITY

During 2017, the Charter School received approval from the New York City Department of Education for use of dedicated and shared space for no charge at Middle School 328 Community Math & Science Prep, a New York Public School located at 401 West 164th Street, New York, NY. The Charter School utilizes approximately 39,000 square feet at no charge.

During 2019, the Charter School began exploring alternative options for a permanent location and in April 2019, the Charter School signed a non-binding letter of intent to enter into a ground lease for a permanent location. The Board of Trustees approved expenditure of up to \$214,000 to explore obtaining necessary approvals. In January 2020, Friends of WHIN Music Community Charter School ("Friends of WHIN") entered into a lease for this location. Friends of WHIN has one board member in common with the Charter School.

On February 6, 2020, the Charter School signed a sublease with Friends of WHIN for a property located on West 181st Street, New York, NY, dependent on the premises being delivered to the Charter School ready for occupancy. Friends of WHIN was unable to obtain a Certificate of Occupancy and the agreement with the Charter School was terminated, effective June 30, 2021. Prior to termination, rent was abated in its entirety for the year ended June 30, 2021, in accordance with the terms of the sublease.

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.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITY, Cont'd

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-eight (48) 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 beginning with the year ending June 30, 2023.

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

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ -
2024	-
2025	3,677,675
2026	4,162,675
2027	4,202,088
Thereafter	<u>154,212,268</u>
	<u>\$ 166,254,706</u>

Effective August 18, 2021, the Charter School entered into a sublease agreement with Friends of WHIN for facility space located on St. Nicholas Avenue, New York, NY, commencing August 2021 and expiring August 2023. The agreement provides for monthly payments of approximately \$41,800 through August 2022, increasing annually through the end of the lease term. Effective June 29, 2022, the Charter School extended the sublease through August 2024, with monthly payments of approximately \$142,000 per month through June 30, 2023, increasing effective July 1, 2023 to \$163,333 per month through the end of the lease term.

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

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 1,700,000
2024	1,960,000
2025	<u>326,667</u>
	<u>\$ 3,986,667</u>

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.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE I: CONCENTRATIONS

At June 30, 2022 and 2021, grants and other receivables and pledges receivable are comprised of the following:

	June 30,	
	2022	2021
New York State	81%	40%
Foundation A	**	21%
Foundation B	**	14%

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

During the years ended June 30, 2022 and 2021 total operating revenue and support came from the following sources:

	June 30,	
	2022	2021
New York City per-pupil	69%	68%

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 \$4,500 and \$21,200 to the Plan for the years ended June 30, 2022 and June 30, 2021, respectively.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE K: OPERATING LEASES

The Charter School entered into non-cancellable lease agreements for office equipment expiring at various dates through November 2024. The future payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 12,060
2024	12,060
2025	5,025
	<u>\$ 29,145</u>

NOTE L: NOTE PAYABLE

On March 26, 2020 the Charter School entered into a loan agreement with Nonprofit Finance Fund (NFF) for a loan with a maximum aggregate principal amount of \$600,000 to be used for closing costs and to finance predevelopment activities related to improvements for a site on West 181st Street, New York, NY (the "project"), the future site of the Charter School's facility. As further described in Note G, during the year ended June 30, 2021, this site was no longer deemed viable and an alternative site was identified. NFF approved continuation of the loan relating to the alternative site. As of June 30, 2020, the Charter School borrowed \$113,372 of the amount available on this loan. On July 28, 2020, the Charter School borrowed an additional \$146,561 on this loan and interest accumulated to date totaling \$18,224 was added to the note payable balance at June 30, 2021. The interest rate is fixed at 6.75%, annually, with interest-only payments due monthly. The loan was scheduled to mature on the earlier of March 26, 2021 or the closing of permanent construction financing for the project at which point all outstanding principal and interest would be due. The loan was subsequently refinanced, with the interest rate remaining fixed at 6.75% annually, and full principal and interest due on September 1, 2021. Effective September 1, 2021, the loan was further amended to increase the maximum principal amount to \$850,000 and extend the maturity date to the earlier of February 1, 2022 or the date of closing on permanent construction financing. During the year, the Charter School borrowed an additional \$501,230 on this loan and interest accumulated to date totaling \$47,117 was added to the note payable balance. As of June 30, 2022, the entire note payable was repaid by Friends of WHIN, as the permanent construction financing was obtained as of June 29, 2022. See Notes B, D, and G.

The note payable balance of \$278,157 is shown net of related debt acquisition costs totaling \$12,911 on the accompanying statement of financial position for the year ended June 30, 2021.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE M: LONG-TERM DEBT

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Contract to purchase musical instruments. The Contract requires quarterly payments of \$3,007 beginning December 2018 through September 2022.	\$ 3,008	\$ 15,038
Contract to purchase musical instruments. The Contract requires quarterly payments of \$2,249 beginning December 2019 through September 2023.	11,246	20,243
Contract to purchase musical instruments. The Contract requires quarterly payments of \$1,816 beginning December 2020 through September 2024.	16,344	23,608
Contract to purchase musical instruments. The Contract requires quarterly payments of \$1,782 beginning December 2021 through September 2025.	<u>23,166</u>	<u>-</u>
	53,764	58,889
Less: current portion of long-term debt	<u>26,397</u>	<u>28,291</u>
	<u>\$ 27,367</u>	<u>\$ 30,598</u>

Future maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 26,397
2024	16,641
2025	8,944
2026	<u>1,782</u>
	<u>\$ 53,764</u>

NOTE N: 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, 2022

(With Comparative Totals for 2021)

NOTE O: GIFTS-IN-KIND

The following table outlines the breakout 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	2,655	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>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, 2022

(With Comparative Totals for 2021)

NOTE O: GIFTS-IN-KIND, Cont'd

June 30, 2021				
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>8,233</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>\$ 1,285,870</u>			
Program or Supporting Service	Donated Space	Donated Equipment	Total	
Regular education	\$ 651,922	\$ 6,261	\$ 658,183	
Special education	387,252	1,972	389,224	
Management and general	214,972	-	214,972	
Fundraising	<u>23,491</u>		<u>23,491</u>	
Total	<u>\$ 1,277,637</u>	<u>\$ 8,233</u>	<u>\$ 1,285,870</u>	

WHIN MUSIC COMMUNITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE P: FINANCIAL IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

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 \$257,673 and \$60,387 of revenue relative to ESSER grants during the years ended June 30, 2022 and 2021, respectively. The Charter School has \$431,459 of ESSER grants still available through September 30, 2024 as of June 30, 2022.

WHIN MUSIC COMMUNITY CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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, 2022 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 25, 2022.

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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 may exist that have not been identified.

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.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

Statement Period	Account Number
06/01/22 - 06/30/22	302456

Page 1 of 2

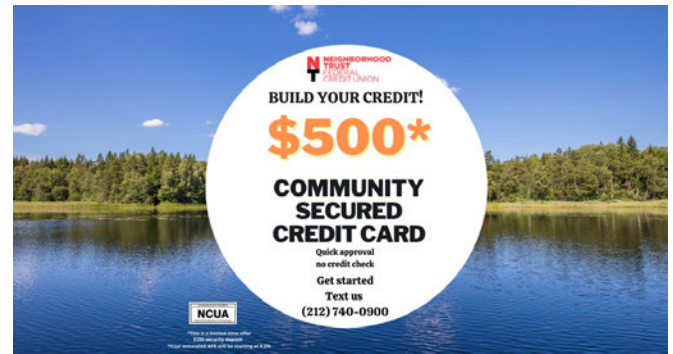


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WHIN MUSIC COMMUNITY CHARTER SCHOOL
CHARLES ORTIZ
GREGORY DAVID
401 WEST 164TH STREET 4TH FLOOR
NEW YORK NY 10032



STATEMENT SUMMARY

Deposit Accounts

Total Balance: \$75,250.76

Account Type	Previous Balance	Deposits	Withdrawals	New Balance
REGULAR BUSINESS SHARE (00)	33.41	0.00	15.00	18.41
SECONDARY SHARE BUSINESS (51)	75,226.17	6.18	0.00	75,232.35

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

Ending Balance: \$18.41

ACCOUNT OWNERS/SIGNERS: WHIN MUSIC COMMUNITY CHARTER SCHOOL,
CHARLES ORTIZ, GREGORY DAVID

Date	Memo	Description	Deposits	Withdrawals	Balance
06/01		PREVIOUS BALANCE			33.41
06/30		DORMANCY FEE		15.00	18.41
06/30		NEW BALANCE			18.41

WITHDRAWALS AND OTHER CREDITS

Date	Amount	Date	Amount	Date	Amount	Date	Amount
------	--------	------	--------	------	--------	------	--------

06/30 15.00

YTD DIVIDENDS EARNED .00

ANNUAL PERCENTAGE YIELD EARNED FROM 06/01/22 THROUGH 06/30/22 IS 00.00% BASED
UPON AN AVERAGE BALANCE OF 33.41 AND TOTAL DIVIDENDS EARNED OF 0.00

SECONDARY SHARE

Ending Balance: \$75,232.35

ACCOUNT OWNERS/SIGNERS: WHIN MUSIC COMMUNITY CHARTER SCHOOL,
CHARLES ORTIZ, GREGORY DAVID

Date	Memo	Description	Deposits	Withdrawals	Balance
06/01		PREVIOUS BALANCE			75,226.17
06/30		DIVIDEND	6.18		75,232.35
06/30		NEW BALANCE			75,232.35



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	

DRAFTS OUTSTANDING

NUMBER OR DATE	AMOUNT
5. TOTAL	

- TO PROVE THE SHARE ACCOUNT BALANCE AS SHOWN ON YOUR STATEMENT:
- 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.
 - _____ ENTER NEW BALANCE FROM FRONT OF STATEMENT
 - _____ ADD TOTAL OF DEPOSITS OUTSTANDING. (LINE 3)
 - _____ SUBTOTAL
 - _____ SUBTRACT TOTAL OF DRAFTS OUTSTANDING. (LINE 5)
 - _____ ACCOUNT BALANCE
-
- _____ ENTER DRAFT REGISTER BALANCE.
 - _____ 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.
 - _____ 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.
 - _____ 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.

Regular share accounts are not transferable 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.

- Tell us your name and account number (if any).
- 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.
- 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
06/01/22 - 06/30/22	302456

SECONDARY SHARE <i>continued</i>							
DEPOSITS AND OTHER CREDITS							
Date	Amount	Date	Amount	Date	Amount	Date	Amount
06/30	6.18						
YTD DIVIDENDS EARNED 37.30							
ANNUAL PERCENTAGE YIELD EARNED FROM 06/01/22 THROUGH 06/30/22 IS 00.10% BASED UPON AN AVERAGE BALANCE OF 75226.17 AND TOTAL DIVIDENDS EARNED OF 6.18							

*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 2022		.00		
	TOTAL INTEREST CHARGED IN 2022		.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	37.30	0.00	0.00	0.00	0.00



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 20, 2021
6:00 PM – 7:00 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 via videoconference on Tuesday, July 20, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman

The following potential new Board members were present:

- Lee Ann Norman
- Heidi Morales

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

Also present at the meeting:

- Carlo Schiattarella (SchoolHouse/FOW Board)
- David Froehlich (DA Davison)
- Eric Duran (DA Davison)
- Rosa Franco (FOW Board)
- Collin Raymond (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:18 p.m.

2. Ratify the Minutes from the Board Meeting of June 15, 2021 (Resolution 1):

(Resolution 1): Mr. Green introduced a motion, seconded by Ms. Ivanick to approve the Minutes from the Board Meeting of June 15, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of June 15, 2021 were unanimously approved by all of the Board members present.*

3. Facilities:

Representatives from DA Davison, Mr. Froehlich and Mr. Duran gave a detailed presentation of the bond financing opportunities for the organization, including the underwriting process, credit implications and next steps. The deadline to submit an application is September 14, 2021 and the anticipated approval time frame is November/December with a potential closing date in December 2021.

Mr. Schiattarella updated the Board on the status of the short term financing and discussed the various bond financing options.

(Resolution 2): Mr. Adlin introduced a motion, seconded by Ms. Norman to approve engaging DA Davison in the bond financing process for the school facilities. *Upon motion duly made and seconded, engaging DA Davison for bond financing was unanimously approved by all of the Board members present.*

At 7:00 pm the Board of FOW entered into session which concluded at 7:02 p.m.

4. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee. End of the Fiscal Year with a surplus. Solid financial position.

(Resolutions 3, 4, 5 and 6): Mr. Green introduced a motion, seconded by Mr. Bederman to approve the following: contract with CSBM for accounting - (Resolution 3); global insurance policy renewal - (Resolution 4); contract for copier services - (Resolution 5); contract with LEAP for afterschool program - (Resolution 6). *Upon motion duly made and seconded, Resolutions 3, 4, 5 and 6 were unanimously approved by all of the Board members present.*

5. Program:

Mr. Ortiz updated the Board on the enrollment status. Mr. Ortiz also informed the Board about the short term facilities options and ongoing conversations with DOE.

Ms. Huynh updated the Board on the summer program plans and the hiring update. The End of Year data was discussed – Math, Literacy and Music.

(Resolutions 7 and 8): Mr. Adlin introduced a motion, seconded by Mr. Bederman to approve the Charter revision to expand to a Middle School and mission statement revision. *Upon motion duly made and seconded, the charter revisions were unanimously approved by all of the Board members present.*

The Board agreed to hold the annual meeting on August 11, 2021 at 6:00 p.m.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:44 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
Wednesday, August 11, 2021
6:00 PM – 7:00 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 via videoconference on Wednesday, August 11, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales

The following potential new Board members were present:

- Shewar Khan

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

Also present at the meeting:

- Carlo Schiattarella (SchoolHouse/FOW Board)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:15 p.m.

2. Ratify the Minutes from the Board Meeting of July 20, 2021 (Resolution 1):

(Resolution 1): Mr. Green introduced a motion, seconded by Mr. David to approve the Minutes from the Board Meeting of July 20, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of July 20, 2021 were unanimously approved by all of the Board members present.*

New Board Members:

(Resolution 2): Mr. Adlin introduced a motion, seconded by Mr. Bederman to nominate Lee Ann Norman and Heidi Morales as Board Members effective immediately for a term of 2 years. *Upon motion duly made and seconded, the nomination of Lee Ann Norman and Heidi Morales as Board Members was unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Ortiz informed the Board that the bond processing for long term financing of the 162nd Street site is ongoing.

Mr. Schiattarella updated the Board on the status of the short term financing. The Lease for St. Rose of Lima is being finalized and it is expected to be effective August 15, 2021. School is expected to open on September 9, 2021.

4. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee. Solid financial position.

Mr. Ortiz updated the Board on the enrollemnt status which is currently at 96%.

(Resolutions 3 and 4): Mr. Bederman introduced a motion, seconded by Mr. Green to approve the following: The lease between St. Rose of Lima and FOW - (Resolution 3) and the Sublease between FOW and WHIN - (Resolution 4). *Upon motion duly made and seconded, Resolutions 3 and 4 were unanimously approved by all of the Board members present.*

At 7:02 pm the Board of FOW entered into session which concluded at 7:05 p.m.

(Resolution 5): Ms. Norman introduced a motion, seconded by Mr. David to approve the change of payroll/healthcare services provider. *Upon motion duly made and seconded, the change of payroll/healthcare services provider was unanimously approved by all of the Board members present.*

5. Program:

Ms. Huynh updated the Board on the hiring update and current vacancies. The executive leadership coaching is ongoing. The summer program has concluded. The logistics of the afterschool program are being finalized.

Ms. Huynh and Mr. Ortiz presented a summary of the Charter renewal/grade expansion/charter revision submission and attachments which will be submitted next week.

Approved

(Resolutions 6, 7, 8, 9, and 10): Mr. Grover introduced a motion, seconded by Mr. Bederman to approve the following charter attachments: organizational chart - (Resolution 6); school calendar – (Resolution 7); DEI statement – (Resolution 8); complaint process policy – (Resolution 9); and student discipline policy – (Resolution 10). *Upon motion duly made and seconded, the above charter attachments were unanimously approved by all of the Board members present.*

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 8:12 pm and concluded at 8:45 p.m.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 8:46 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 21, 2021
6:00 PM – 8:00 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, September 21, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following Management members were present:

- Charlie Ortiz
- Annie Huynh
- Alex Krawczyk

Also present at the meeting:

- Tom Gluck (Gluck+)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:10 p.m.

2. Ratify the Minutes from the Board Meeting of August 11, 2021 (Resolution 1):

(Resolution 1): Mr. Green introduced a motion, seconded by Ms. I. Norman to approve the Minutes from the Board Meeting of August 11, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of August 11, 2021 were unanimously approved by all of the Board members present.*

New Board Member:

(Resolution 2): Mr. Adlin introduced a motion, seconded by Ms. L.A. Norman to nominate Shewar Khan as Board Member effective immediately for a term of 2 years. *Upon motion duly made and seconded, the nomination of Shewar Khan as Board Member was unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Gluck gave a detailed presentation of the design plans for the construction of the new school facilities at the 162nd site with the added floors for the middle school expansion.

The NYC Build application was submitted.

(Resolution 3): Mr. Adlin introduced a motion, seconded by Ms. L.A. Norman to approve the additional payments to the NYC DOB for construction permits (to be reimbursed). *Upon motion duly made and seconded, the additional payments for construction permits were unanimously approved by all of the Board members present.*

4. Development:

Mr. Krawczyk presented a summary of the Sub-Committee's first Quarterly Report, including the fundraising/donations grants submitted and those pending. New donors' goal to be met. The YEA is being prepared and it is expected to be sent out in November.

Ms. I. Norman reiterated the Board's Gift/Get goals effective July 2021.

5. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

Mr. Ortiz updated the Board on the enrollemnt status and gave a brief summary of the lease aid/per pupil funding.

6. Program:

Ms. Huynh updated the Board on the hiring update and current vacancies.

The DOE public meeting will be conducted on October 7, 2021 at 5:30pm (Zoom). The SED site visit is scheduled to be conducted on October 20, 2021. Details to follow.

(Resolution 4): Mr. Grover introduced a motion, seconded by Ms. Ivanick to approve the Parent Handbook, Student Code of Conduct, Older Sibling Pick Up and Vaccination Policy. *Upon motion duly made and seconded, the above school policies were unanimously approved by all of the Board members present.*

Approved

The Board of Directors Handbook has been provided to all board members. The Board Officers were elected. Terms are as set forth in Attachment “G” of the charter renewal documents.

(Resolution 5): Mr. Green introduced a motion, seconded by Mr. Adlin to elect the Board Officers as follows: Gregory David – Chair; Joshua Bederman – Treasurer; Ivonne Norman - Secretary. *Upon motion duly made and seconded, the Officer elections were unanimously approved by all of the Board members present.*

The Board deferred the assignment of the new Committee and Sub-Committee members until the next board meeting.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 8:00 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, October 19, 2021
6:00 PM – 7:20 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, September 21, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

1. Call to Order:

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

2. Ratify the Minutes from the September 21, 2021 Board Meeting (Resolution 1):

(Resolution 1): Mr. Grover introduced a motion, seconded by Ms. I. Norman to approve the Minutes from the Board Meeting of September 21, 2021 subject to a minor revision regarding the meeting time. *Upon motion duly made and seconded, the Minutes from the Board Meeting of September 21, 2021 were unanimously approved by all of the Board members present.*

3. Governance:

The Board of Trustees Handbook has been distributed. Members to sign acknowledgment.

Brief discussions regarding revisions to the By-Laws regarding the Executive Committee meetings [Section 5.3(B)] and the Board annual meetings [Section 4.2].

(Resolutions 2 and 3): Mr. Bederman introduced a motion, seconded by Ms. Khan to approve changing the Executive Committee meetings to a quarterly basis (Resolution 2) and to approve changing the Board annual meeting to August (Resolution 3). *Upon motion duly made and seconded, Resolutions 2 and 3 were unanimously approved by all of the Board members present.*

The Board continued the discussions and decided the assignments to the Board Committees and Subcommittees as follows:

Executive Committee: Mr. David; Mr. Bederman; Ms. I. Norman; Ms. L.A. Norman; Ms. Khan.

Finance Committee: Mr. Bederman; Mr. Green; Ms. Morales.

Program Committee: Mr. Grover; Mr. David; Ms. Ivanick; Ms. Morales; Ms. Khan.

Development Subcommittee: Ms. I. Norman; Mr. David; Ms. L.A. Norman.

Facilities Subcommittee: Mr. Adlin; Mr. Green; Mr. Grover.

4. Facilities:

Mr. Adlin updated the Board on the status of the school building design, condo Lease and construction permits. The Board discussed the concerns related to the current supply chain issues. The construction is expected to begin December 2021/January 2022 and end July 2023.

5. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

(Resolution 4): Mr. Green introduced a motion, seconded by Ms. I. Norman to approve the Audit report for FY 20-21. *Upon motion duly made and seconded, the Audit report was unanimously approved by all of the Board members present.*

6. Program:

Mr. Ortiz updated the Board on the enrollemnt status and active efforts to continue recruiting. Continued discussions regarding city-wide compensation comparisons. Discussions to be continued.

Ms. Huynh gave a summary of the charter renewal application Benchmark 1 which is to be submitted by 10/29/21.

Approved

(Resolution 5): Mr. Adlin introduced a motion, seconded by Mr. Bederman to ratify the draft of Benchmark 1. *Upon motion duly made and seconded, Benchmark 1 was 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 7:20 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 16, 2021
6:00 PM – 8:10 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, November 16, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

The following FOW Board members were present:

- Arnold Adlin
- Carlo Schiattarella
- Rosa Franco

1. Call to Order:

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

2. Ratify the Minutes from the October 19, 2021 Board Meeting (Resolution 1):
(Resolution 1): Ms. Khan introduced a motion, seconded by Mr. Green to approve the Minutes from the Board Meeting of October 19, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of October 19, 2021 were unanimously approved by all of the Board members present.*

3. Development:

Mr. Krawczyk informed the Board about the upcoming fundraising activities and events. Giving Tuesday Now will be on November 30, 2021. The YEA letters are in the process of being mailed out and will include the Annual Report. There will be a fundraising event in mid-December in collaboration with the Arkai Duo (Julliard-trained artists). Details to follow.

4. Facilities:

Mr. Schiattarella informed the Board that the bond financing has been approved. The school awaits the SED Charter renewal which is expected by February 2022. The Build NYC application is ongoing. NFF approved additional funds.

There are 2 expected scenarios in terms of the timeline for completion of the facilities project. First scenario has an expected completion of approximately March/April 2024 (20 months of construction) and the other more aggressive timeline approximately August 2023 (17 months). Both were discussed at length.

Mr. Adlin explained the Tax abatement implications and the Access Agreements currently in process with the surrounding property owners.

(Resolution 2): Mr. Bederman introduced a motion, seconded by Ms. I. Norman to approve the proposed CSBM contract for FOW (books, accounting FPPs). *Upon motion duly made and seconded, the CSBM contract was unanimously approved by all of the Board members present.*

At 7:01 p.m. Mr. Adlin introduced a motion, seconded by Mr. Schiattarella to enter into a FOW Board meeting which concluded at 7:02 p.m.

5. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

6. Program:

Mr. Ortiz updated the Board on the enrollemnt status and active efforts to continue recruiting.

Ms. Huynh gave a summary of the current staffing update.

The Board continued the discussions regarding long term and short term staffing compensation matters. Discussions to be continued.

Approved

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 7:52 pm and concluded at 8:10 p.m.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 8:10 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, December 21, 2021
6:00 PM – 8:00 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, December 21, 2021.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

1. Call to Order:

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

2. Ratify the Minutes from the November 16, 2021 Board Meeting (Resolution 1):
(Resolution 1): Mr. Green introduced a motion, seconded by Mr. Bederman to approve the Minutes from the Board Meeting of November 16, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of November 16, 2021 were unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Adlin updated the Board on the status of the Access Agreements as well as the Tax implications and the status of the Condo Lease.

Mr. Ortiz informed the Board about the FOW FPP which were recently adopted. Discussions regarding the escrow payment.

(Resolution 2): Mr. Bederman introduced a motion, seconded by Ms. Khan to approve the escrow payment for the FOW FPPs. *Upon motion duly made and seconded, the escrow payment was unanimously approved by all of the Board members present.*

Mr. Ortiz also provided an update on enrollement. Continued discussions regarding staff compensation and the hiring/recruiting proposals.

(Resolution 3): Mr. Bederman introduced a motion, seconded by Mr. Adlin to approve the hiring/recruiting proposal. *Upon motion duly made and seconded, the hiring/recruiting proposal was unanimously approved by all of the Board members present.*

4. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

5. Program:

Mr. Ortiz informed the Board of the current Omicron/Covid-19 school operating plan. The school will remain open. The concert scheduled for December 22, 2021 is postponed to January 2022.

The Board engaged in discussions regarding digital safety of the students. Various ideas were offered. Discussions to be continued.

Ms. Huynh gave a summary of the current staffing update. Brief discussions regarding upcoming State testing. ELA is scheduled for March 29, 2022 and Math is scheduled for April 26, 2022. After school and tutoring were also discussed.

Mr. Ortiz provided details regarding the upcoming MLK Day community service program on January 17, 2022 from 11 am to 12 pm.

Mr. David introduced a motion, seconded by Mr. Green to enter into Executive Session to discuss school charter/facilities. *Upon motion duly made and seconded, an Executive Session was held from 7:22 pm and concluded at 7:53 p.m.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:53 p.m.

APPROVED

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 18, 2022
6:00 PM – 7:46 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, January 18, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following FOW Board members were present:

- Arnold Adlin
- Carlo Schiattarella
- Rosa Franco

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

1. Call to Order:

Mr. David called the meeting to order at approximately 6:03 p.m.

2. Ratify the Minutes from the December 21, 2021 Board Meeting (Resolution 1):
(Resolution 1): Mr. Adlin introduced a motion, seconded by Ms. I. Norman to approve the Minutes from the Board Meeting of December 21, 2021. *Upon motion duly made and seconded, the Minutes from the Board Meeting of December 21, 2021 were unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Schiattarella updated the Board on the status of the long-term financing. The bond financing was approved.

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

Mr. Adlin updated the Board on the status of the Access Agreements. Negotiations continue. A discussion was had related to the estimated costs to finalize the Access Agreements.

(Resolution 2): Mr. Green introduced a motion, seconded by Mr. Bederman to approve the increase in FOW spending amount related to the Access Agreements as reflected in the “Access Agreement Budget Update 2021.12.13” subject to updates as negotiations develop. *Upon motion duly made and seconded, the increase in spending amount related to the Access Agreements was unanimously approved by all of the Board members present. Mr. Adlin recused himself from this vote.*

At 6:40 p.m. Mr. Adlin introduced a motion, seconded by Ms. Franco to enter into a FOW Board meeting which concluded at 6:41 p.m.

4. Program:

The Board engaged in discussions regarding the organizational chart for SY23. Discussions to be continued.

Mr. Ortiz provided an update on enrollment. Continued discussions regarding staff compensation and the hiring/recruiting proposals.

Ms. Huynh gave a summary of the current staffing/vacancies. Update on the current COVID-19 protocols and contingent school operating plans.

Ms. I. Norman introduced a motion, seconded by Ms. Ivanick to enter into Executive Session to discuss school facilities/charter matters. *Upon motion duly made and seconded, an Executive Session was held from 7:02 pm and concluded at 7:46 p.m.*

As the governmental Executive Order was extended, the Board meetings will continue to be held virtually for the time being.

APPROVED

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:46 p.m.

APPROVED

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, February 15, 2022
6:00 PM – 8:09 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, February 15, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following FOW Board members were present:

- Arnold Adlin
- Carlo Schiattarella
- Rosa Franco

The following Management members were present:

- Charlie Ortiz
- Annie Huynh
- Alex Krawczyk

Also present:

- Collin Raymond (CSBM)
- Tom Gluck (Architect)
- Ed Brown (potential FOW Board Member)

- Chante' Chambers (Northstar Consulting)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:11 p.m.

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

(Resolution 1): Ms. Khan introduced a motion, seconded by Ms. Ivanick to approve the Minutes from the Board Meeting of January 18, 2022. *Upon motion duly made and seconded, the Minutes from the Board Meeting of January 18, 2022 were unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Gluck updated the Board on the timeline for the school facilities. Construction is expected to begin in early April 2022.

Mr. Schiattarella updated the Board on the status of the long-term financing and details on debt service, fees and interest rate. The SED approval is expected on March 15, 2022. The Notice to Vacate to the garage is in process.

Mr. Raymond updated the Board on the finances as discussed at the Finance Committee, enrollment status and the Form 990.

(Resolution 2): Mr. Green introduced a motion, seconded by Mr. Adlin to approve the Quest Proposal (environmental services). *Upon motion duly made and seconded, the Quest Proposal was unanimously approved by all of the Board members present.*

(Resolution 3): Mr. Adlin introduced a motion, seconded by Ms. Kahn to approve the Terrasure Services proposal (land survey/monitoring). *Upon motion duly made and seconded, the Terrasure proposal was unanimously approved by all of the Board members present.*

4. Program:

Ms. Chambers gave a detailed presentation of the data, findings, comparisons and recommendations regarding the executive leadership and staff compensation adjustment for FY 22-23. The Board engaged in continued discussions on how/when to make adjustments accordingly.

Mr. Ortiz provided an update on enrollment status and the proposed organizational chart for FY 22-23. Discussions to be continued.

Ms. Huynh gave a summary of the current staffing/vacancies. Update on the current COVID-19 protocols.

Ms. I. Norman introduced a motion, seconded by Mr. Adlin to enter into Executive Session to discuss personnel matters. *Upon motion duly made and seconded, an Executive Session was held from 8:01 pm and concluded at 8:09 p.m.*

APPROVED

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 8:09 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
Friday, March 4, 2022
4:00 PM – 4:09 PM

LOCATION:

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

A special meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 4:00 PM on Friday, March 4, 2022.

The following Board members were present:

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

The following Management members were present:

- Charlie Ortiz

1. Call to Order:

Mr. David called the meeting to order at approximately 4:03 p.m.

2. School Mask/Social Distancing Policy:

Mr. Ortiz updated the Board on the current DOE guidelines regarding the protocols and changes to mask requirements and social distancing. The school conducted a staff survey with a majority agreeing to relax the mask protocols.

The Board agreed to follow the DOE recommendations/guidelines as stated in the DOE’s March 4, 2021 Memorandum effective March 7, 2022.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 4:09 p.m.

APPROVED

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 15, 2022
6:00 PM – 7:28 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, March 15, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Kenneth Grover
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales
- Shewar Khan

The following FOW Board members were present:

- Arnold Adlin
- Rosa Franco
- Ed Brown

The following Management members were present:

- Charlie Ortiz
- Annie Huynh
- Alex Krawczyk

Also present:

- Collin Raymond (CSBM)
- Carlo Schiattarella (School House)
- Cliff Schneider (Cohen/Schneider)

1. Call to Order:

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

2. Ratify the Minutes from the February 15, 2022 Board Meeting and the March 4, 2022 Special Board Meeting (Resolution 1):

Mr. Adlin introduced a motion, seconded by Mr. Green to approve the Minutes from the February 15, 2022 Board Meeting and the March 4, 2022 Special Board Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Charter Renewal/Expansion:

The school has been officially approved for a 5-year charter renewal and the expansion to middle school as of March 15, 2022.

4. Development:

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

5. Facilities:

Mr. Schiattarella updated the Board on the anticipated financing closing date (mid-April) and the status of the garage vacating (school facilities site).

Mr. Schneider presented a summary of the bond financing information, process, parties involved and general terms and obligations.

(Resolution 2): Mr. Green introduced a motion, seconded by Mr. Bederman to approve the Bond financing documents (Resolutions/Certificates). Mr. Adlin recused himself. *Upon motion duly made and seconded, the bond financing documents were unanimously approved by all of the Board members present.*

At 6:36 p.m. Mr. Adlin introduced a motion, seconded by Ms. Franco to enter into a FOW Board meeting to approved the bond financing documents which concluded at 6:38 p.m.

Mr. Ortiz updated the Board on the efforts regarding the short term facilities and the potential options being explored. Discussions to be continued.

6. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

Mr. Ortiz provided the enrollment status.

APPROVED

Mr. Raymond presented a summary of the staffing salary adjustments which will be effective August 1, 2022 based upon the consultant's recommendations.

(Resolution 3): Mr. Green introduced a motion, seconded by Mr. Bederman to approve the staffing salary adjustments. *Upon motion duly made and seconded, the staffing salary adjustments were unanimously approved by all of the Board members present.*

Ms. Huynh was informed that she will be receiving a compensation bonus as approved at the Finance Committee.

7. Program:

Ms. Huynh gave a summary of the current staffing/vacancies.

Discussions regarding the proposed organizational chart for FY 22-23 continued.

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:28 p.m.

APPROVED

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 26, 2022
6:00 PM – 7:16 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, April 26, 2022.

The following Board members were present:

- Gregory David
- Robert Green
- Cynthia Ivanick
- Arnold Adlin
- Ivonne Norman
- Joshua Bederman
- Lee Ann Norman
- Heidi Morales

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

Also present:

- Collin Raymond (CSBM)
- Carlo Schiattarella (School House)
- Kamilah O’Brien (CSMB)
- Leslie Cruz (CSBM)

1. Call to Order:

Mr. David called the meeting to order at approximately 6:03 p.m.

2. Ratify the Minutes from the March 15, 2022 Board Meeting (Resolution 1):

Mr. Bederman introduced a motion, seconded by Ms. Ivanick to approve the Minutes from the March 15, 2022 Board Meeting. *Upon motion duly made and seconded, the Minutes were unanimously approved by all of the Board members present.*

3. Facilities:

Mr. Schiattarella updated the Board on the status of the bond financing closing (anticipated by mid-May) and the current interest rates. All plans have been approved. Four of the agreements have been signed and expect another couple of weeks to finalize the remaining two.

4. Finance:

Mr. Bederman updated the Board on the finances as discussed at the Finance Committee.

(Resolution # 2) Mr. Green introduced a motion, seconded by Mr. Adlin to approve the updated afterschool expenditure. *Upon motion duly made and seconded, the updated afterschool expenditure was unanimously approved by all of the Board members present.*

Mr. Raymond informed the Board he will be transitioning out of his role and Ms. O'Brien/Ms. Cruz will be working with the school.

The Board briefly discussed the proposed security services contract for the St. Rose of Lima school site.

(Resolution # 3) Mr. Green introduced a motion, seconded by Ms. Ivanick to approve the security contract for the Lima site. *Upon motion duly made and seconded, the security contract for the Lima site was unanimously approved by all of the Board members present.*

Mr. Ortiz informed the Board about the Bloomberg summer school funding opportunity. Discussions to be continued.

5. Program:

Ms. Huynh provided a program update as discussed at the Program Committee. Ms. Huynh also updated the Board on the current staffing/vacancies. The state testing is ongoing.

Mr. Ortiz informed the Board that per the terms of the state's Executive Order, the Board meetings will resume in person with a hybrid option as needed, effective next month.

Mr. Green introduced a motion, seconded by Ms. LA Norman to enter into Executive Session to discuss school facilities/negotiation matters. *Upon motion duly made and seconded, an Executive Session was held from 6:41 pm and concluded at 7:16 p.m.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 7:16 p.m.

APPROVED

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 17, 2022
6:00 PM – 8:12 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, May 17, 2022.

The following Board members were present:

- Shewar Khan
- Arnold Adlin
- Robert Green
- Lee Ann Norman
- Ken Grover
- Ivonne Norman
- Heidi Morales

The following Management members were present:

- Charlie Ortiz
- Annie Huynh

Also present:

- Collin Raymond (CSBM)
- Rosa Franco (FOW)
- Kamilah O’Brien (CSMB)
- Leslie Cruz (CSBM)
- Carlo Schiattarella (School House)
- Keith Stephenson (Principal Quarterback LLP)

1. Call to Order:

Ms. Khan called the meeting to order at approximately 6:04 p.m.

2. Ratify the Minutes from the April 26, 2022 Board Meeting (Resolution 1):

Mr. Adlin introduced a motion, seconded by Ms. Morales to approve the Minutes from the April 26, 2022 Board 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 short term facilities. Ongoing negotiations for a lease extension/expansion to move the entire school to the Lima site. Discussions to be continued.

Mr. Schiattarella updated the Board on the status of the long term facilities project. The owner is in the process of serving the notices to vacate on the garage. Two access agreements remain to be finalized. The bond financing is expected to be closed by May 24, 2022.

4. Finance:

Mr. Raymond updated the Board on the finances as discussed at the Finance Committee. All revenue for the school year has been received, expecting bond financing to ease cash flow in June. The school is seeking options for funding the afterschool program.

The draft of the SY 22-23 budget was reviewed. Final draft to be approved at the next Board meeting.

(Resolution # 2) Mr. Grover introduced a motion, seconded by Ms. I. Norman to approve the Lavinia proposal for SY 22-23. *Upon motion duly made and seconded, the Lavinia proposal was unanimously approved by all of the Board members present.*

Mr. Ortiz provided the Board with the enrollment status.

5. Program:

Mr. Stephenson, consultant from Principal Quarterback, gave a presentation regarding school culture support consulting. Lengthy discussions and various ideas and feedback was considered. Discussions to be continued.

Ms. Huynh provided a program update and the current staffing/vacancies as discussed at the Program Committee.

Ms. Huynh has resigned from her position as Principal, effective end of the school year. The school is actively recruiting for a new Principal. An Assistant Principal has already been hired.

According to the changes to the Open Meeting Law [Section 103(a)], the Board agreed that the meetings will resume in person effective August 2022.

(Resolution # 3) Mr. Adlin introduced a motion, seconded by Mr. Green to approve adopting OML Section 103(a) to resume in person Board meetings as of August 2022. *Upon motion duly made and seconded, the OML changes were unanimously approved/adopted by all of the Board members present.*

APPROVED

Ms. Khan introduced a motion, seconded by Mr. Adlin to enter into Executive Session to discuss personnel matters. *Upon motion duly made and seconded, an Executive Session was held from 8:01 pm and concluded at 8:12 p.m.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 8:12 p.m.

APPROVED

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
Wednesday, May 25, 2022
11:00 AM – 11:31 AM

LOCATION:

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

A special meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 11:00 AM on Wednesday, May 25, 2022.

The following Board members were present:

- Gregory David
- Ken Grover
- Robert Green
- Josh Bederman
- Cynthia Ivanick
- Heidi Morales

The following Management members were present:

- Charlie Ortiz

Also present:

- Collin Raymond (CSBM)
- Kamilah O’Brien (CSMB)

1. Call to Order:

Mr. David called the meeting to order at approximately 11:00 a.m.

2. Facilities:

(Resolution # 1): Mr. Green introduced a motion, seconded by Mr. Adlin to approve the non-binding Letter of Intent regarding the lease extension and temporary renovation of the auditorium at the Lima school site. *Upon motion duly made and seconded, the LOI was 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 11:31 a.m.

APPROVED

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
Thursday, June 9, 2022
6:30 PM – 6:45 PM

LOCATION:

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

A special meeting of the Board of Trustees (the “Board”) of the WHIN Music Community Charter School (“WHIN Charter School”) was held at 6:30 PM on Thursday, June 9, 2022.

The following Board members were present:

- Gregory David
- Ken Grover
- Lee Ann Norman
- Josh Bederman
- Shewar Khan
- Arnold Adlin
- Ivonne Norman

1. Call to Order:

Mr. David called the meeting to order at approximately 6:30 p.m.

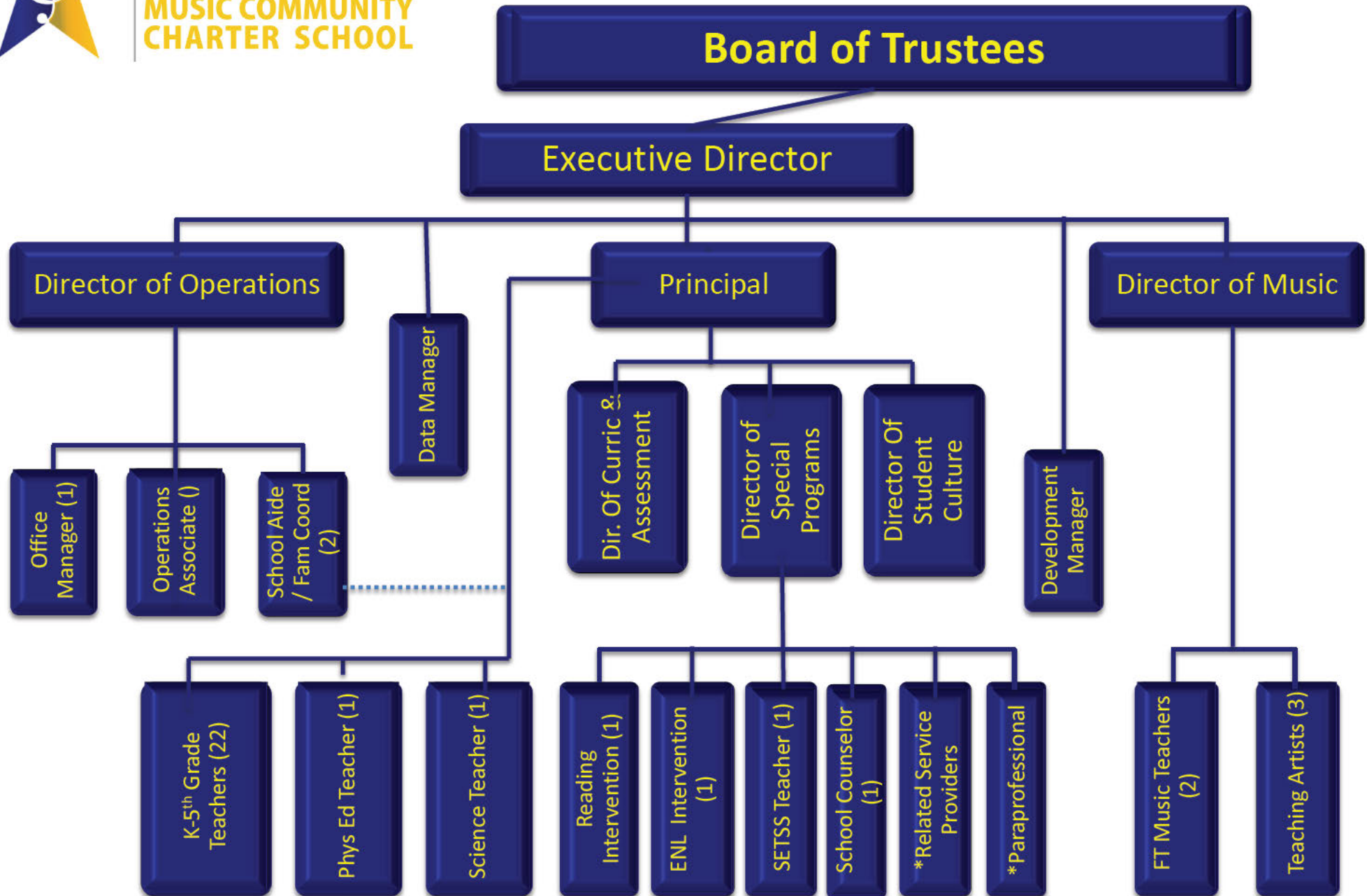
2. (Resolution # 1): Mr. Grover introduced a motion, seconded by Mr. Adlin to approve the resolution of the ED compensation as decided at the Executive Committee special meeting held on June 7, 2022. *Upon motion duly made and seconded, the resolution was unanimously approved by all of the Board members present.*

There being no further business for discussion, upon motion duly made and seconded, the meeting was adjourned at approximately 6:45 p.m.



WHIN
MUSIC COMMUNITY
CHARTER SCHOOL

2021-2022 Organization Chart



*Contracted Services

2022-2023 WHIN School Event Calendar



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
5 Last Day of Summer Programming
15 – 19 Staff Summer Institute - New Staff - Critical Days - No PTO
22 – 26 Staff Summer Institute - All Staff - Critical days - No PTO
29 – 2 Staff Summer Institute - All Staff - Critical days - No PTO

Su	M	Tu	W	TH	F	Sat
					1	2
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	

September
1 – 2 Summer Institute - All Staff - Critical days - No PTO
6 -- 7 Holiday - No School
8 First Day of School! - Quarter 1 Begins
14 WHIN Wednesday
22 Back to School Night
23 Critical Day - No PTO
26-27 Rosh HaShana - No school
28 Critical Day - No PTO
28 WHIN Wednesday
30 Spirit Day

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					

October
6 Family Workshop - Orchestra
7 Critical Day - No PTO
10 Indigenous People's Day - School Closed
11 Critical Day - No PTO
12 WHIN Wednesday
26 WHIN Wednesday
27 WHIN Concert - Critical Day - No PTO
28 Spirit Day

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			

November
3 Family Workshop - Literacy
9 WHIN Wednesday
10 End of Quarter 1
10 Critical Day - No PTO
11 Veterans Day - No School
14 Critical Day - No PTO
14 Quarter 2 Begins
17 Picture Day
18 Spirit Day
21 – 23 Family Teacher Conferences - Critical Days - No PTO
23 WHIN Wednesday
23 Critical Day - No PTO
25 – 26 Winter Recess
29 Critical Day - No PTO

Su	M	Tu	W	TH	F	Sat
					1	2
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

December
1 Family Workshop - Math
7 WHIN Wednesday
15 WHIN Concert - Critical Day - No PTO
16 Spirit Day
21 WHIN Wednesday
22 Critical Day - No PTO
23 – 31 Winter Recess

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				

January
1 New Year's Day
3 Staff PD Day - No School for Students - Critical Day - No PTO
4 Students Return to School
11 WHIN Wednesday
12 Family Workshop - Music Literacy
16 Martin Luther King Jr. Day - Day of Service - Critical Day - No PTO
25 WHIN Wednesday
27 End of Quarter 2
27 Spirit Day
30 Quarter 3 Begins

Su	M	Tu	W	TH	F	Sat
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

February
2 Family Workshop - Special Services
6-8 Parent/Teacher Conferences - Critical Day - No PTO
8 Noon Dismissal
6 – 10 National School Counseling Week
13 100th Day of School
15 WHIN Wednesday
17 Critical Day - No PTO
17 Spirit Day
20 – 25 Midwinter Recess
27 Critical Day - No PTO

Su	M	Tu	W	TH	F	Sat
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	

March
1 WHIN Wednesday
2 Family Workshop - State Testing Information Session
9 WHIN Concert - Critical Day - No PTO
15 WHIN Wednesday
31 Spirit Day

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						

April
4 2022-2023 Lottery Day
5 WHIN Wednesday
5 Paraprofessional Appreciation Day
6 End of Quarter 3
6 Critical Day - No PTO
7 – 14 Spring Break - No School
17 Critical Day - No PTO
17 Quarter 4 Begins
19-21 NYS Math Exam (Grades 3-6) - Critical Days - No PTO
24 – 26 Family Teacher Conferences - Critical Days - No PTO
26 Noon Dismissal
28 Spirit Day

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
1 School Principal's Day
2 – 4 NYS Math Exam (Grades 3-6)
4 Family Workshop - Paper Orchestra
10 WHIN Wednesday
8 – 12 Teacher Appreciation Week
24 WHIN Wednesday
26 Spirit Day
26 Critical Day - No PTO
29 Memorial Day - No School
30 Critical Day - No PTO

Su	M	Tu	W	TH	F	Sat
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 WHIN Wednesday
8 Staff PD Day - No School for students - Critical Day - No PTO
9 Field Day - Critical Day - No PTO
14 Founder's day
16 Critical Day - No PTO
19 Juneteenth (observed) - No School
20 Critical Day - No PTO
21 WHIN Wednesday - Critical Day - No PTO
22 WHIN Concert - Critical Day - No PTO
23 Spirit Day
26 – 30 Critical Days - No PTO
28 Move Up Ceremony - Critical Day - No PTO
30 End of Quarter 4 - Last Day of School - Noon Dismissal

Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
13.0	20.0	20.0	16.0	20.0	15.0	23.0	14.0	22.0	20.0
7.9	7.9	7.9	7.9	7.9	7.9	7.9	7.9	7.9	7.9
118.5	158.0	158.0	126.4	158.0	118.5	181.7	110.6	173.8	158.0

Total Days 125
Total Hours 1461.5



FDNY

FIRE DEPARTMENT ENGINE 84

To: Charlie Ortiz
From: John P Dwyer Lieutenant
Date: September 8, 2021
Subject: Inspection of 517 W 164 St

On 9/8/21 Engine Company 84 conducted a Fire Safety inspection of WHIN Music Community Charter School at 517 W 164 St. No violations were found.

Respectfully Submitted,

7
Gr#

BUREAU OF BUILDINGS

BOROUGH OF MANHATTAN, CITY OF NEW YORK

CERTIFICATE OF OCCUPANCY No. 10669

192

Supersedes Certificate of Occupancy No.

New York Feb. 9, 1926

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. 184th Street

under a permit, Application No. 102 N.B. of 1924, conforms to the approved plans and 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	
1st story	100			700	
2nd "	75			250	
3rd "	75			250	
4th "	75			250	

A permanent Certificate of Occupancy will be issued when automatic gas shut-off has been installed.

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