

I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, July 08, 2013

Updated Wednesday, July 31, 2013

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

332200860955 HEBREW LANGUAGE ACADEMY CS

2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

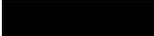
3. DISTRICT / CSD OF LOCATION

NYC CSD 22

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
1340 East 29th Street Brooklyn, New York 11210	718-377-7200	718-377-7220	info@hlacharterschool.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Contact Name	Laura Silver
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Title	Head of School
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

<http://www.hlacharterschool.org/>

6. DATE OF INITIAL CHARTER

2009-01-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2009-08-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2012-13 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2012-13

Check all that apply

- K

- 1

- 2

- 3

- 4

10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes/No	Name of CMO/EMO
No	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2013-14.

	Physical Address	Phone Number	District/C SD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	1340 East 29th Street Brooklyn, New York 11210	718-377-7200	CSD 22	K-5	No	Rent/Lease
Site 2						
Site 3						

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Laura J. Silver	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Michelle Galeotti	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	lsilver@hlacharterschool.org	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Michelle Galeotti	[REDACTED]	[REDACTED]	[REDACTED]

13. Are the School sites co-located?

No

14. Were there any revisions to the school's charter during the 2012-2013 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

Yes

15. 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 design or educational program	Replacing Read Well and Write Well with Month by Month Phonics, Words Their Way and Bringing Words to Life	December 19, 2013	May 24, 2013
2	Change in design or educational program	Replacing America's Choice framework for ELA instruction with Teachers College Reading and Writing Project Replacing Breakthrough to Literacy with The Record of Oral Language	February 27, 2013	May 24, 2013
3	Change in design or educational program	Request to revise student performance goals in English and Math to 75% for grades 3-5	August 15, 2012	January 15, 2013
4	Change in design or educational program	Request to allow HLA to pay rental and facilities costs, or a portion thereof, at a rate approved by the BOT	August 15, 2012	January 15, 2013
5				

16. Our signatures 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. Check **YES** if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

Thank you.

Signature Page for President of Board of Trustees

Created Wednesday, July 31, 2013

Page 1

332200860955 HEBREW LANGUAGE ACADEMY CS

16. My signature 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. Check **YES** if you agree and use the mouse on your PC or the stylist on your mobile device to sign your name).

- Yes
-

Signature, Board President

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a long, horizontal, slightly wavy line that tapers to the right.

Thank you.

Appendix A: Progress Toward Goals

Created Monday, July 08, 2013

Updated Friday, November 01, 2013

Page 1

Charter School Name: 332200860955 HEBREW LANGUAGE ACADEMY CS

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<https://reportcards.nysed.gov/files/2011-12/RC-2012-332200860955.pdf>

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the Progress Toward Charter Goals are based on student performance data that the school will not have access to by August 1, 2013 (e.g., the NYS Assessment results), please list goals and explain this in the "Progress Towards Attainment" column. This information can be updated for Appendix A when available but no later than November 1, 2013. Board of Regents-authorized charter schools that opened for instruction in the fall of 2012 or that were renewed in 2012-13 will be held to the same charter-specific academic goals. Board of Regents-authorized charter schools will also be held accountable to Student Performance Benchmark 1 of the Performance Framework.

2012-13 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	ECLAS 75% more more of students in grades K-2 will be at grade level	ECLAS-2	Kindergarten Met Charter Goals in all areas Grade 1 Met Charter Goals in all areas Grade 2 Met Charter Goals in all areas except spelling	Areas in need of improvement were addressed through additional programs (Month by Month Phonics, Words Their Way, Handwriting Without Tears) to support the development of skills. HLA increased professional development to support teachers in targeting students' needs, particularly in the area of vocabulary development. The HLA . By 2012-13, all benchmark goals were met and in most cases exceeded for all grade. levels, with the

				exception of Grade 2 Spelling. The leadership team and staff are cognizant of this need for improvement, and will continue to implement supportive measures when students return in the fall.
Academic Goal 2	NYS Examinations 2013-Absolute Performance 75% of students will score at level 3 or above on ELA and Math	NYS ELA and Math examinations	<p>ELA Grade 3 Did not meet charter goals in ELA and Math</p> <p>Grade 4 Did not meet charter goals in ELA and Math</p>	<p>Item analyses of test data reflect areas that need targeted instruction. PD and additional curriculum materials were added to address these areas.</p> <p>Absolute Performance Goals for ELA and math were amended to more realistically reflect the increased rigor and cut scores on the NYS exams. A partnership with Robert B. Davis Institute for Learning at Rutgers University Graduate School of Mathematics Education was established August 2013 for improvement in the teaching improvement process.</p> <p>Test-Wiz a web based tool to create ELA and Math Common Core aligned assessments will provide data to monitor student progress.</p>
Academic Goal 3	ITBS Value Added Performance/Progress ITBS ELA and Math Grade level cohorts of students will reduce by one half, the gap between their average Normal Curve Equivalent (N.C.E.) in the previous spring administration of the ITBS and an N.C. E. of 50 in the current Spring.	ITBS ELA Spring 2013	<p>ELA Grade 2 and 3- Met Charter Goals Grade 1 and 4- Not applicable</p> <p>Math Grade 2- Did not Meet Charter Goal Grade 3 - Met Charter Goal Grade 1 and 4 - Not applicable</p>	<p>A deep item analysis was conducted and areas of need were identified.</p> <p>Professional development along with focused planning addressed best practice instruction. Additional curriculum materials were ordered based on the ITBS results.</p> <p>The School anticipates these adjustments will continue to manifest in improved outcomes in coming years.</p> <p>The 2012-13 scores indicate a small improvement in second grade scores, and notable gains for third graders. HLA will continue to focus on improving math fluency and applications.</p>

				Professional development cycles and focus areas were developed collaboratively with administration and instructional staff to address weak areas.
				Engage NY modules are being used to drive the teaching of ELA and math. Teachers plan, assess and deeply explore reading and math strategies.
Academic Goal 4	Comparative Performance on NYS ELA and MATH Percentage of students performing at or above level 3 on the NYS ELA and Math examination will exceed the average performance of students tested in the same grades of CSD 22	NYS ELA and Math examination	2012-2013 Grade 3 Met and exceeded CSD 22 average performance in ELA and Math Grade 4 Did not meet CSD 22 average performance in ELA and Math	A partnership with Robert B. Davis Institute for Learning at Rutgers University Graduate School of Mathematics Education was established August 2013 for improvement in the teaching improvement process. Test-Wiz a web based tool to create ELA and Math Common Core aligned assessments will provide data to monitor student progress
Academic Goal 5	Absolute Performance in Hebrew Proficiency 75% of students in Kindegarten will achieve Novice Mid level in speaking 75% of students at or above Intermediate-Low Level in Listening 75% will be able to recognize Hebrew letters in their print form Grade 1 - BEDS 2 75% of students at or above Novice-High Level in Speaking 75% of students at or above Intermediate-Mid Level in Listening	Assessment tools used include ELLOPA, OPI, summative assessments	Kindergarten met Charter Goals in Speaking and Writing Did not meet Charter Goals in Listening Grade 1 Met Charter goals in Listening and Reading Did not meet Charter goals in Seaking and Writing Grade 2 Met Charter Goals in Speaking and Listening Did not meet Charter Goals in Reading and Writing Grade 3 Met Charter Goals in Listening Did not meet Charter Goals in Speaking, Reading and Writing	K Increased PD in test administration to more accurately assess and interpret student listening comprehension. In discussions with ACTFL and language acquisition experts, we discovered that our initial acquisition goals were not realistic, given the number of instructional hours. Additionally, we realized that language acquisition must be measured by years of language instruction and not linked to grade level. This is due to the fact that we admit students into school beyond kindergarten. We are proposing new goals for the next charter term. Teachers were encouraged to engage students in dialogue using syntax, mechanics, and vocabulary similar to the assessment. ----- Grade 1

75% of students at or above
Novice-Mid Level in
Reading

75% of students at or above
Novice-Mid in Writing

Grade 2- BEDS 2

75% of students at or above
Intermediate-Low Level in
Speaking

75% of students at or above
Intermediate-Mid Level in
Listening

75% of students at or above
Intermediate-Low Level in
Reading

75% of students at or above
Intermediate-Low Level in
Writing. 75% of students
will be able to write all
Hebrew letters in script

Grade 3- BEDS 2

75% of students at or above
Intermediate-Low Level in
Speaking

75% of students at or above
Intermediate-Mid Level in
Listening

75% of students at or above
Intermediate-Low Level in
Reading

75% of students at or above
Intermediate-Low Level in
Writing
75% of students will be able
to write all Hebrew letters
in script

Grade 4- BEDS 2

75% of students at or above
Intermediate-Low Level in

Grade 4
Met Charter Goals in
Reading
Did not meet Charter Goals
in Speaking, Listening and
Writing

Analysis of class data
showed discrepancies
between classes, due to the
inexperience of one of the
raters. In addition to
subsequent training for this
rater, teachers planned more
activities for children to
engage in speaking, and
lessons became more
child-centric and less
teacher centric. Teachers
will provide children with
more opportunities to
practice speaking in
Hebrew. See also note
above under K ELLOPA re.
unrealistic goals.

Grade 2

In response to the data,
teachers planned more
opportunities for children to
engage in speaking and
lesson plans became more
child-centric. The 2012-13
data reflects the
effectiveness of these
improvements.

In Proficiency Approach to
language acquisition,
speaking and listening are
the early emphasis. The
focus on reading and
writing begins in 1st grade.
Assessments have been
developed and teachers will
now stress reading and
writing activities in grades
2+ in order to track shifts in
instructional focus.

Grade 3

A new team teaching
configuration has been
implemented allowing
many more opportunities
for small group instruction
and students to engage in
speaking.
Teachers will plan more
activities for children to
engage in speaking, and
lessons have become more
child-centric. In discussions
with ACTFL and language
acquisition experts, we
discovered that our initial

Speaking

75% of students at or above Intermediate-Mid Level in Listening

75% of students at or above Intermediate-Low Level in Reading

75% of students at or above Intermediate-Low Level in Writing
75% of students will be able to write all Hebrew letters in script

acquisition goals were not realistic, given the number of instructional hours. Additionally, we realized that student's language acquisition must be measured by years of language instruction and not linked to grade level. This is due to the fact that we admit students into the school beyond kindergarten. We are proposing new goals for the next charter term. During the first two years the Hebrew program at HLA did not have realistic literacy goals for kindergarten and grade 1. These have been addressed and they are now in place. However, this early instructional gap has impacted our grade 3 literacy achievement. Newer teaching configurations and schedule revisions will allow for more differentiation to target needs. See also note above under K ELLOPA re. unrealistic goals.

Grade 4

During the first two years the Hebrew program at HLA did not have realistic literacy goals for kindergarten and grade 1. These have been addressed and they are now in place. However, this early instructional gap has impacted our grade 4 literacy achievement. Newer teaching configurations and schedule revisions will allow for more differentiation to target needs. See also note above under K ELLOPA re. unrealistic goals.

2a1. Do have more academic goals to add?

Yes

2012-13 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	Absolute Performance in NYS Science Examination 75% of Grade 4 students must score a 3 or above	NYS Science Examination *	98.3% Met Charter goal	
Academic Goal 10	Grade level cohorts of students will reduce by one half, the gap between the percent at or above Level 3 on the previous year's NYS ELA and Math exam and 75% at or above Level 3 on the current year's NYS ELA and Math Exam. If a grade-level cohort exceeds 75% at or above Level 3 in the previous year, the cohort will show at least an increase in the current year.	NYS ELA and Math Examination	Did not meet Charter goals	HLA is committed to providing quality education to all students. The school has adjusted its programs to allow teachers to provide more targeted instruction to all students, particularly those who are struggling and/or at risk. Additionally, the staff has incorporated into their professional goals the goal of closing the achievement gap with the highest needs students, thereby underscoring the conscious efforts and commitment the faculty has made to address these gaps. Moreover, Academic Intervention Services were added to support at-risk students in ELA and Math and additional resources were supplemented during professional development to foster more effective classroom practices. Further improvements have been made within the teaching curriculum, instructional support staff, and schedule revisions for enhanced allocation and facilitation of targeted instruction.

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2012-13 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	<p>a. Student Engagement- School will have an annual average attendance rate of at least 95%</p> <p>b. 95% of all students enrolled on the last day of school year who do not move will return the following September</p>	<p>ATS attendance data- Average student attendance rate</p> <p>Number of students who return</p>	<p>a. Close to Meeting Goal 94.7% overall attendance.</p> <p>b) Met Charter Goal</p>	<p>a. Efforts this year resulted in an improvement over last year. Social Worker continues to identify and address those children who fall below 95%. This attendance also includes students absent due to school bus strike, and religious observance. Social Worker has developed Attendance Improvement plan to identify and address those children who fall below the 95% rate. Absences of students for religious observance were not always recorded as such due to absence of parental notes.</p>
Org Goal 2	<p>a. Strong Culture and Supportive Relationships</p> <p>Parents will express satisfaction with HLA’s program, based on the NYCDOE Learning Environment Survey, in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic expectations, Communication, Engagement, and Safety and Respect.</p> <p>b. Requirement of 50% or more of parent participation</p> <p>c. HLA teachers will express satisfaction with school leadership and professional development opportunities determined by the teacher section of the NYCDOE Learning</p>	<p>NYCDOE Parent Survey</p> <p>NYCDOE Teacher Survey</p>	<p>a. Met Charter Goal</p> <p>b. Met Charter Goal</p> <p>c. Met Charter Goal</p> <p>d. Met Charter Goal</p>	<p>Met Charter Goals</p>

Environment Survey, school will receive scores of 7.5 or higher on each of the four survey domains: Academic expectations, communication, engagement, and safety and respect.

d. Requirement of 50% or more of teacher participation

Org Goal 3	Responsive School Leadership - a. Head of School will present Program Reports that outline enrollment, attendance, discharge status, etc, as well as any available testing results at every Board of Trustees meeting. The Head of School and Director of Finance will present an up to date Financial Report. Board minutes will reflect these activities.	Board Minutes	a. Met Charter Goal	Met Charter Goals
	b. At any given time, at least 95% of members of the BOT will be active members of a subcommittee of the Board	Subcommittee membership lists and attendance	b. Met Charter Goal	

2b.1 Do you have more organizational goals to add?

No

2c. FINANCIAL GOALS

2012-13 Progress Toward Attainment of Financial Goals

Financial Goals	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1 Enrollment is within 15% of full enrollment as defined in HLA's contract	Student Enrollment	Met Charter Goal	Met Charter Goal
Financial Goal 2 HLA has undergone an independent financial audit resulting in unqualified opinion and no major findings	Independent Financial Audit	Met Charter Goal	Met Charter Goal

Financial Goal 3	HLA operates a balanced budget and maintains a stable cash flow.	Profit and loss and cash flow statements	Met Charter Goal	Met Charter Goal
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Appendix B: (Total Expenditures and Administrative Expenditures Per Child)

Hebrew Language Academy Charter School

6/30/2013

Total Number of Enrolled Students (BEDS Day):

394

	Total Expenditures	Administrative Expenditures
Total :	\$ 6,443,112	\$ 634,637
Expenditures Per Pupil:	\$ 16,353	\$ 1,611

Audited Financial Statement Checklist

Created Friday, October 25, 2013

Updated Wednesday, October 30, 2013

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1. Please check each item that is included in the 2012-13 Audited Financial Statement submitted for your charter school.

	Yes	No	NA
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	True	False	False
Single Audit (if applicable)	False	False	True
CSP Agreed Upon Procedures (if applicable)	False	False	True
Management Letter	True	False	False
Report on Extracurricular Student Activity Accounts (if applicable)	False	False	True
Corrective Action Plans for any Findings	False	False	True

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2012-13 Audited Financial Statement.

	Yes	No
Report on Compliance	False	True
Report on Internal Control over Financial Reporting	False	True
Single Audit	False	True
CSP Agreed Upon Procedures Report	False	True
Management Letter	False	True

Thank you Laura .

**HEBREW LANGUAGE ACADEMY
CHARTER SCHOOL**

MANAGEMENT LETTER

JUNE 30, 2013



**Board of Trustees
Hebrew Language Academy Charter School**

In planning and performing our audit of the financial statements of Hebrew Language Academy Charter School ("HLA") as of and for the year ended June 30, 2013 in accordance with auditing standards generally accepted in the United States of America, we considered HLA'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 HLA's internal control. Accordingly, we do not express an opinion on the effectiveness of HLA'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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

This communication is intended solely for the information and use of the Board of Trustees, management and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Loeb & Troper LLP

September 12, 2013

**HEBREW LANGUAGE ACADEMY
CHARTER SCHOOL**

**FINANCIAL STATEMENTS
AND AUDITOR'S REPORTS**

JUNE 30, 2013 AND 2012

HEBREW LANGUAGE ACADEMY
CHARTER SCHOOL

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Independent Auditor's Report

**Board of Trustees
Hebrew Language Academy Charter School**

Report on the Financial Statements

We have audited the accompanying financial statements of Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2013 and 2012, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hebrew Language Academy Charter School as of June 30, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2013 on our consideration of Hebrew Language Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hebrew Language Academy Charter School's internal control over financial reporting and compliance.

Loeb & Troper LLP

September 12, 2013

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash	\$ 497,965	\$ 357,176
Escrow deposits (Note 2)	70,302	70,098
Accounts receivable	274,494	122,486
Prepaid expenses and other assets	76,741	36,951
Fixed assets - net (Note 3)	<u>336,090</u>	<u>125,627</u>
Total assets	<u>\$ 1,255,592</u>	<u>\$ 712,338</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 375,808	\$ 182,981
Accrued salaries and related liabilities	536,553	410,958
Deferred rent	250,000	
Capital lease payable (Note 4)	<u>5,749</u>	<u>20,329</u>
Total liabilities	1,168,110	614,268
Net assets - unrestricted (Exhibit B)	<u>87,482</u>	<u>98,070</u>
Total liabilities and net assets	<u>\$ 1,255,592</u>	<u>\$ 712,338</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

STATEMENT OF ACTIVITIES

YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Operating revenues		
State and local per-pupil operating revenues	\$ 5,705,863	\$ 4,304,538
Government grants and contracts	609,927	349,945
Foundations and corporate contributions	6,367	9,670
In-kind contributions (Note 5)	312,304	755,384
Other revenues	<u>18,630</u>	<u>21,591</u>
Total operating revenues	<u>6,653,091</u>	<u>5,441,128</u>
Expenses (Exhibit C)		
Program services		
General education	5,094,794	3,657,819
Special education	<u>868,590</u>	<u>1,124,296</u>
Total program services	5,963,384	4,782,115
Supporting services		
Management and general	<u>700,295</u>	<u>605,112</u>
Total operating expenses	<u>6,663,679</u>	<u>5,387,227</u>
Change in unrestricted net assets (Exhibit D)	(10,588)	53,901
Net assets - unrestricted - beginning of year	<u>98,070</u>	<u>44,169</u>
Net assets - unrestricted - end of year (Exhibit A)	<u>\$ 87,482</u>	<u>\$ 98,070</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2013 AND 2012

	2013					2012				
	No. of Positions	Program Services		Supporting Services		No. of Positions	Program Services		Supporting Services	
		General Education	Special Education	Management and General	Total		General Education	Special Education	Management and General	Total
Salaries	58	\$ 2,727,342	\$ 470,778	\$ 286,892	\$ 3,485,012	46	\$ 1,895,934	\$ 646,829	\$ 287,124	\$ 2,829,887
Employee benefits and payroll taxes		553,171	95,485	58,189	706,845		426,311	146,345	63,628	636,284
Occupancy		517,919	89,400	73,267	680,586		25,876	8,883	3,862	38,621
Contracted services		176,109	28,761	147,174	352,044		200,742	29,996	11,666	242,404
Supplies and equipment		295,074	47,302	26,813	369,189		200,494	29,959	31,180	261,633
Student meal program		257,267	41,115		298,382		218,843	32,701		251,544
Student travel		15,520	2,480		18,000		17,983	2,687		20,670
Repairs and maintenance		123,156	21,259	12,955	157,370		79,058	27,139	11,800	117,997
Printing and postage		1,534	268	164	1,986		1,129	387	169	1,685
Professional fees		29,929	5,166	69,696	104,791		3,691	552	109,803	109,803
Dues and subscription		2,497	431	263	3,191		16,062	5,514	2,397	4,243
Insurance		22,620	3,905	2,380	28,905		6,778	2,326		23,973
Telephone		15,602	2,693	1,641	19,936		506,107	173,739	75,538	755,384
In-kind rent and services (Note 5)		259,444	42,700	10,160	312,304		41,285	14,172	420	420
Travel				434	434		2,167	737	324	3,228
Depreciation and amortization		95,659	16,512	10,063	122,234		15,179	2,268	27	17,447
Interest expense		1,796	310	189	2,295		180	62		269
Bad debts										
Miscellaneous expenses		195	25	15	175					
Total expenses (Exhibit B)		\$ 5,094,794	\$ 868,590	\$ 700,295	\$ 6,663,679		\$ 3,657,819	\$ 1,124,296	\$ 605,112	\$ 5,387,227

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEARS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Cash flows from operating activities		
Change in net assets (Exhibit B)	\$ (10,588)	\$ 53,901
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	122,234	61,619
Decrease (increase) in assets		
Accounts receivable	(152,008)	120,329
Prepaid expenses and other assets	(39,790)	(28,446)
Increase in liabilities		
Accounts payable and accrued expenses	192,827	28,515
Accrued salaries and related liabilities	125,595	82,517
Deferred rent	250,000	
Net cash provided by operating activities	<u>488,270</u>	<u>318,435</u>
Cash flows from investing activities		
Fixed asset acquisitions	(332,697)	
Increase in escrow deposits	(204)	(40,087)
Net cash used by investing activities	<u>(332,901)</u>	<u>(40,087)</u>
Cash flows from financing activities		
Principal payments on capital lease	(14,580)	(6,492)
Net increase in cash	140,789	271,856
Cash - beginning of year	<u>357,176</u>	<u>85,320</u>
Cash - end of year	<u>\$ 497,965</u>	<u>\$ 357,176</u>
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	<u>\$ 2,295</u>	<u>\$ 3,228</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

NOTE 1 - NATURE OF ORGANIZATION

Hebrew Language Academy Charter School (HLA) is an educational corporation that operates as a charter school in the borough of Brooklyn, New York. On January 13, 2009, the Board of Regents and the Board of Trustees of the University of the State of New York, on behalf of the State Education Department, granted HLA a charter valid for a term of 5 years and renewable upon expiration. HLA was organized to increase learning opportunities for students through innovative educational programs and to enable parents to be more involved in their children's education. In fiscal years 2013 and 2012, HLA operated classes for 389 students in grades K-4 and 310 students in grades K-3, respectively.

Hebrew Language Academy Charter School is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. HLA is supported primarily by state and local per-pupil operating revenues.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements are prepared on the accrual basis of accounting.

Use of estimates - 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Escrow deposits - Escrow deposits represent funds held aside for contingency purposes as required by the New York City Department of Education.

Accounts receivable - Accounts receivable are recorded when services are rendered. Interest is not accrued or recorded on outstanding receivables.

Allowance for doubtful accounts - Bad debt expense is charged if a receivable is determined to be uncollectible based on periodic review by management. Factors used to determine whether an allowance should be recorded include the age of the receivable and a review of payments subsequent to year end. Management has determined that no allowance is necessary as of June 30, 2013 and 2012.

-continued-

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fixed assets - Fixed assets are recorded at cost. Items with a cost of \$500 or more with an estimated useful life of greater than one year are capitalized. Depreciation and amortization are provided on the straight-line basis over the estimated following useful lives of assets:

Furniture, fixtures and equipment	3 - 5 years
-----------------------------------	-------------

Accrued salaries and related liabilities - Accrued salaries and related liabilities consist of payroll and merit pay earned by staff during the school year but paid out over the summer months and/or following fiscal year.

Deferred rent - HLA recognizes rent expense using the straight-line method over the lease term, including lease renewal option periods that can be reasonably assured at the inception of the lease. Deferred rent is recorded when there are differences between the fixed payment and the rent expense.

State and local per-pupil revenues - Revenues from the state and local governments in accordance with HLA's charter status is based on the number of students enrolled and are recorded when services are performed in accordance with the charter agreement. These funds are recorded by HLA when services are rendered.

Government grants and contracts - Revenues from government grants and contracts to which HLA is entitled are recognized primarily on student enrollment. Some grants are provided for specific educational endeavors which are not based on student enrollment and are recorded when related expenditures are incurred by HLA.

Contributions - Unconditional contributions, including promises to give cash and other assets, are reported at fair value at the date the contribution is received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donors. The gifts are reported as temporarily or permanently 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 time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

In-kind contributions - In-kind contributions are recorded at fair value at the date of donation.

Unrestricted net assets - Unrestricted net assets include funds having no restrictions as to use or purpose imposed by donors.

-continued-

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional allocation of expenses - The costs of providing the programs and other activities of HLA have been summarized on a functional basis in the statement of activities, which include all expenses incurred for the year. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management in accordance with grant provisions and/or other equitable bases.

Fund raising - Fund-raising services are performed by volunteers (primarily the Board of Trustees). No amounts are reflected in the accompanying financial statements for such services as they do not meet the criteria for recognition as contributions.

Uncertainty in income taxes - HLA has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending June 30, 2010 and subsequent remain subject to examination by applicable taxing authorities.

Subsequent events - Subsequent events have been evaluated through September 12, 2013, which is the date the financial statements were available to be issued.

NOTE 3 - FIXED ASSETS

	<u>2013</u>	<u>2012</u>
Furniture, fixtures and equipment	\$ 632,509	\$ 299,812
Accumulated depreciation and amortization	<u>(296,419)</u>	<u>(174,185)</u>
	<u>\$ 336,090</u>	<u>\$ 125,627</u>

NOTE 4 - CAPITAL LEASE PAYABLE

During 2010, HLA entered into a capital lease agreement with Xerox Corporation for two copiers. The lease expires in January of 2015. The lease has an interest rate of 13.5%. The cost of capital lease assets is \$35,227, with amortization of \$7,046 for the years ended June 30, 2012 and 2011, and accumulated amortization of \$27,009 and \$19,963 as of June 30, 2013 and 2012, respectively. In June of 2013, HLA bought out the lease for one of the copiers for \$7,147 and was required to make a final payment in July.

-continued-

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

NOTE 4 - CAPITAL LEASE PAYABLE (continued)

Combined required payments of principal and interest are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 4,309	\$ 573	\$ 4,882
2015	<u>1,440</u>	<u>40</u>	<u>1,480</u>
Total minimum payments	<u>\$ 5,749</u>	<u>\$ 613</u>	6,362
Less amount representing interest			<u>(613)</u>
Capital lease payable			<u>\$ 5,749</u>

NOTE 5 - IN-KIND CONTRIBUTIONS

In-kind contributions from a not-for-profit organization, Friends of Hebrew Language Academy Charter Schools, Inc., consisted of donated space amounting to a total of \$58,500 and \$658,656 for 2013 and 2012, respectively. In addition, other services are paid for directly by Friends of Hebrew Language Academy Charter Schools, Inc. Total in-kind contributions amounted to \$312,304 and \$755,384 for 2013 and 2012, respectively.

NOTE 6 - PENSION PLAN

HLA has a defined contribution retirement plan which covers substantially all full-time employees. HLA contributed a dollar-to-dollar match up to 3% of the employees' compensation. Pension expense under this plan was \$34,129 and \$39,848 for the employer match and \$1,790 and \$1,674 for administrative fees for 2013 and 2012, respectively.

-continued-

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

NOTE 7 - CONTINGENCIES AND CONCENTRATIONS

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursement. Management is of the opinion that such cost 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.

Financial instruments that potentially subject HLA to a concentration of credit risk are cash accounts with financial institutions in excess of FDIC insurance limits.

A significant portion of HLA's operating revenue is paid by the New York City Department of Education.

NOTE 8 - LEASE COMMITMENT/EXPENSE RECOGNITION

HLA has a lease agreement for space with an expiration date of June 30, 2014. Rent was recorded on the straight-line basis over the life of the lease. For the year ended June 30, 2013, rent expense amounted to \$600,000. Future minimum payments are as follows:

2014	\$ <u>850,000</u>
------	-------------------

In accordance with requirements to reflect lease expense on a straight-line basis, \$250,000 was accrued as an expense in 2013, which will be paid in 2014. If not for this accrual, the change in net assets for the year ended June 30, 2013 would be \$239,412.



LOEB & TROPER LLP

**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
Hebrew Language Academy Charter School**

We have audited, in accordance with the 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 Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, 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 September 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hebrew Language Academy Charter School's internal control over financial reporting (internal control) to determine the 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 Hebrew Language Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Hebrew Language Academy 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 Hebrew Language Academy 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 determination of financial statement amounts. 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.

Loeb & Troper LLP

September 12, 2013

Appendix E: Disclosure of Financial Interest Form

Created Wednesday, July 31, 2013

Updated Thursday, August 01, 2013

Page 1

332200860955 HEBREW LANGUAGE ACADEMY CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2012-13 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at: <http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/>.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <http://fluidsurveys.com/account/surveys/210748/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.

Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

Appendix F: BOT Membership Table

Created Wednesday, July 31, 2013

Page 1

332200860955 HEBREW LANGUAGE ACADEMY CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Sara Berman	Chair/President	Yes	Fundraising, governance, public relations	3 Terms since 2009. Re-elected June 2013. Current term expires June 2016	Executive, Finance, Nominating
2	Karim Camara	Member	Yes	Governance, outreach, advocacy, church/state compliance	2 terms since 2009. Re-elected June 2012. Current term expires June 2015	Church/State Separation Compliance
3	Charles Capetena kis	Member	Yes	Legal, financial, governance	3 terms since 2009. Re-elected June 2013. Current term expires June 2016	Finance, Church/State Separation Compliance
4	Stacie Feldman	Member	Yes	Legal, fundraising,	1 term since 2012. Elected June 2012. Current term expires June 2015	Personnel
5	David Gedzelman	Vice Chair/Vice President	Yes	Governance, curriculum development, advocacy, non-profit management, public relations	3 terms since 2009. Re-elected June 2013. Current term expires June 2016	Executive, Finance, Education, Accountability, Church/State Separation Compliance, Nominating, Personnel
6	Norman Green	Member	Yes	Education, curriculum development, school administration	2 terms since 2009. Re-elected June 2012. Current term expires June 2015	Education, Executive, Accountability, Personnel
7	Caroline Greenwald	Treasurer	Yes	Financial, governance	2 terms since 2009. Re-elected June 2012. Current term expires June 2015	Executive, Finance
8	Eli Schaap	Member	No	Financial, governance, non-profit management, curriculum development	Elected June 2013. Non-voting member until election is confirmed by authorizer per authorizer's guidelines.	Finance, Education, Accountability
9	Hindie Weisman	Member	Yes	Education, curriculum development, professional development	2 terms since 2009. Re-elected June 2011. Current term expires June 2014	Education, Accountability

10	Ella Zalkind	Secretary	Yes	Legal, governance, parent outreach, public relations	2 terms since 2009. Re-elected June 2012. Current term expires June 2015	Executive, Personnel, Nominating, Church/State Separation Compliance
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2012-13 school year

1

3. Total Number of Members Departing the Board during the 2012-13 school year

1

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

15

5. How many times did the Board meet during the 2012-13 school year?

6

6. How many times will the Board meet during the 2013-14 school year?

6

Thank you.

HLA's recruitment process school year 2012-2013 has sought applicants from the entire CSD 22 and beyond. The purpose of this extensive recruitment effort is to attract a diverse student population; including those children who are ELLs, have special needs, and are at the free or reduced meal eligibility rate. HLA endeavors to reach a diversified audience including those families for whom English is not their first language by advertising in other languages. HLA's recruitment efforts included a media campaign with advertisements in both print and on the radio in multiple languages, which made HLA highly accessible to families of diverse backgrounds. We have advertised in community based newspapers in various foreign language such as Flatbush Life, Caribbean Life, Kings Courier, Sheepshead Bites, Mill Basin Courier, The Reporter, Yediot, Net Cost Market, and have advertised on radio stations such as DaNu Radio, Davidzon Radio Kol Hashalom Radio. In addition to the media campaign, HLA reached out to many community-based organizations (CBOs) in the community including all the YW-YMC and YW-YMHA in the area as well as many Head Start, Pre-K and daycare programs. HLA held information sessions at these venues during their respective parent events. Applications were distributed to all attendees. HLA also conducted a door-to-door campaign at many daycare centers and pre-schools throughout CSD 22 to distribute its brochures. HLA also posts its lottery application on its website in Spanish, Chinese and Creole in addition to Russian and Hebrew.

Each year, HLA conducts two mass mailings of its brochure which includes its application to about 2,000 addresses with zip codes in CSD 22 which we secure from NYCDOE. In addition to the mailing, HLA conducts an in-house mailing of approximately 18,000 addresses secured from various sources, including our CBO parent contacts. HLA's brochure is also sent directly to CSD 22 and other CSDs in close proximity.

Families can meet with HLA staff and review the expectations of HLA. HLA will recognize its policy of equitable admissions access to students with disabilities and ELLs in every phase of its admissions process.

The response above provides detail regarding HLA's outreach plan. It is important to stress that HLA implements these measures with consideration to parents of children with special needs and ELLs. Parents of children with special needs are provided information regarding HLA's robust and comprehensive program and staffing to support students with disabilities and its commitment to educating children in an inclusive environment. Likewise, parents of ELLs are informed of HLA's ELL program that supports children's acquisition of English and importantly how the study of a third language, that of Hebrew, will not negatively impact their child's ability to become secure in English. HLA publishes its materials in the dominant languages of the community in order to proactively reach immigrant families.

School year 2012-2013 reflected a student population that showed great diversity. Our special education services included related services such as speech, counseling, OT, PT, APE, SETSS and ICT classrooms in various grades. These ICT classes were added this year so we are able to provide enhanced special education services for our current student population, and to accept new children with IEP mandates. We provided special education services to 14% of our student population. Additionally 33 students, or 8.4% the student body had 504 plans for various accommodations.

In order to attract, retain and support our student population, a full time Special Education Coordinator position was added this year. The Special Education Coordinator works with parents, general studies teachers and special education teachers to facilitate initial referrals, and

ensure compliance with IEP mandates. We added a Reading Specialist Teacher position to support those students who need additional help in literacy.

This year the overall school rate for Free or Reduced Meals was 61.9%. Our recruitment of FARM students was successful since we had 51 out of 84, or 60.7% of our Kindergarten students as FARM eligible. We will begin to outreach to tenant leaders in NYCHA housing for free and reduced lunch students.

School year 2012-2013 our total ELL population was 8.9%. Our incoming class reflected our successful efforts to attract a diverse student population. A review of Home Language Surveys indicated 86 children were from homes where a language other than English was spoken. These children were administered the LAB-R. Of these, 35 children, or 8.9% were confirmed ELL. HLA exceeded the overall CSD 22 number at 12 Kindergarten students out of 84, or 14.2%.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 31, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/545547cf690fdb90efa49a2fc226da9>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Sara Berman

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Hebrew Charter School Center	In-kind donation of professional development and curriculum development consulting services	122861	Sara Berman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes
2	Hebrew Charter School Center	In-kind donation of student data management software	6857	Sara Berman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes
3	Hebrew Charter School Center	Innovation Grants	4867	Sara Berman	Common membership service disclosed to and approved by HLA Board; recusal from all relevant votes
4	Friends of Hebrew Language Academy Charter Schools	Rent paid by HLA to FOHLA	350000	Sara Berman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes

5	Friends of Hebrew Language Academy Charter Schools	In-kind donation of rent for HLA paid by FOHLA to overlandlord	142251	Sara Berman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes
---	--	--	--------	-------------	---

Signature of Trustee

A handwritten signature in black ink, appearing to read "Sara Berman". The signature is written in a cursive style with a large, looped initial "S" and a long, horizontal tail.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/84f306c88ca589a199fb0ad5c9ccfc3>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Karim Camara

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Trustee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

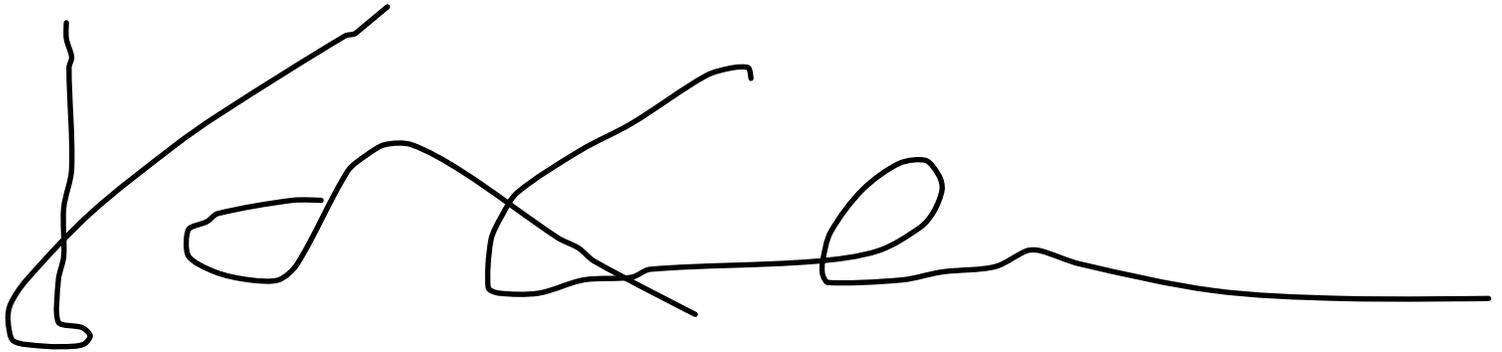
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of a series of connected loops and lines, extending across the width of the page.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 22, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/bdbc0b551fb8d013947ab323b04e1>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Charles Capetanakis

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

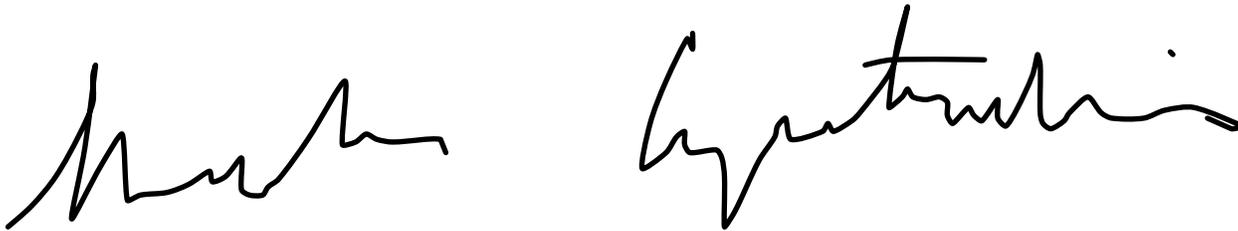
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Two handwritten signatures in black ink. The signature on the left is a stylized, cursive name that appears to be 'Mark'. The signature on the right is a more complex cursive name that appears to be 'Christopher'.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/e08108c7950a4e25c137a36341daa>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Stacie Feldman

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Trustee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

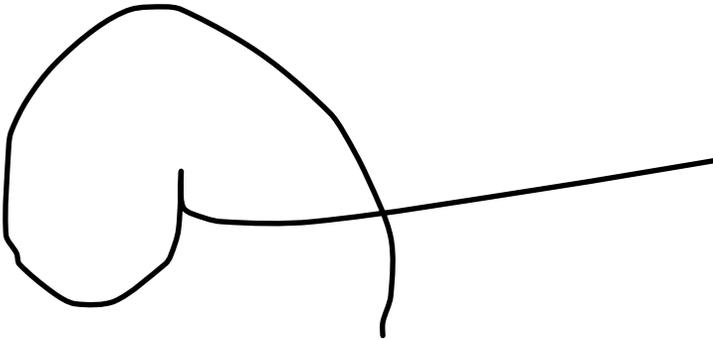
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink. It features a large, rounded, looped initial on the left side, followed by a horizontal line that extends to the right and then curves slightly downwards at the end.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 31, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/6f2c69f78fcd6b62cfe805bc2d5423a>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

David Gedzelman

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Vice Chair/Vice President

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

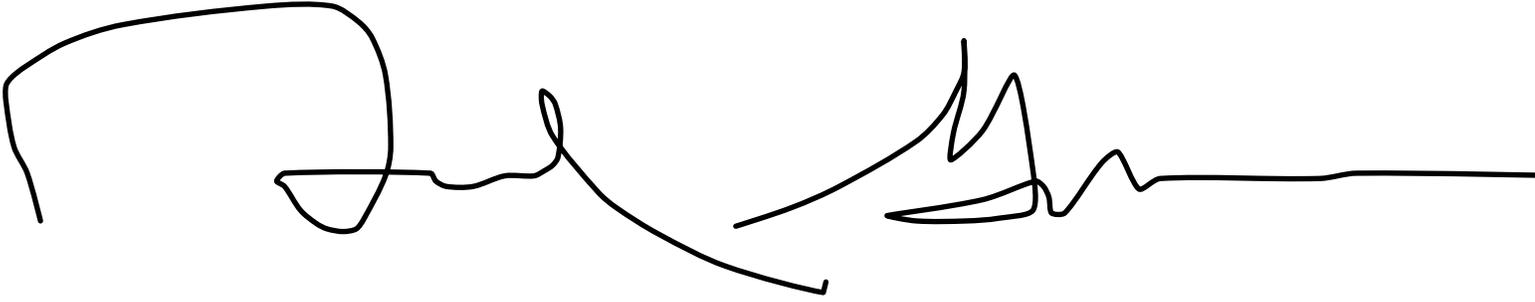
14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Hebrew Charter School Center	In-kind donation of professional development and curriculum development consulting services	122861	David Gedzelman	Common board service disclosed to and approved by HLA Board; recusal from all relevant votes
2	Hebrew Charter School Center	In-kind donation of student data management software	6857	David Gedzelman	Common board service disclosed to and approved by HLA Board; recusal from all relevant votes
3	Hebrew Charter School Center	Innovation Grants	4867	David Gedzelman	Common board service disclosed to and approved by HLA Board; recusal from all relevant votes
4	Friends of Hebrew Language Academy Charter Schools	Rent paid by HLA to FOHLA	350000	David Gedzelman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes
5	Friends of Hebrew Language Academy Charter Schools	In-kind donation of rent for HLA paid to overlandlord	142251	David Gedzelman	Common board membership disclosed to and approved by HLA Board; recusal from all relevant votes

Signature of Trustee

A handwritten signature in black ink, consisting of several connected strokes. It starts with a large, rounded loop on the left, followed by a series of smaller loops and a long, sweeping horizontal line that ends with a small hook.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/5e626201438a62c6a3c82b782d699>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Norman Green

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Trustee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

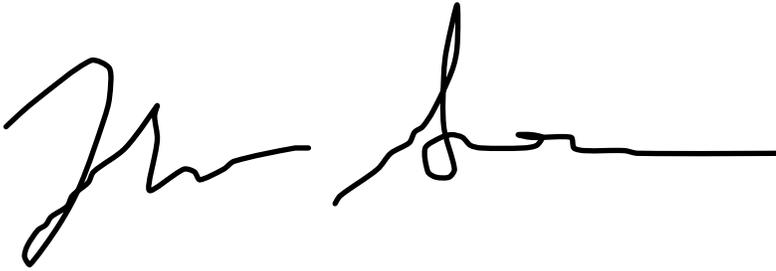
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of two distinct parts. The first part is a stylized, cursive initial that appears to be 'J' or 'M'. The second part is a more complex, cursive signature that ends with a long horizontal stroke.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 24, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/ffc0426f00b6b54f6aa779b71c759e>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Caroline Greenwald

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

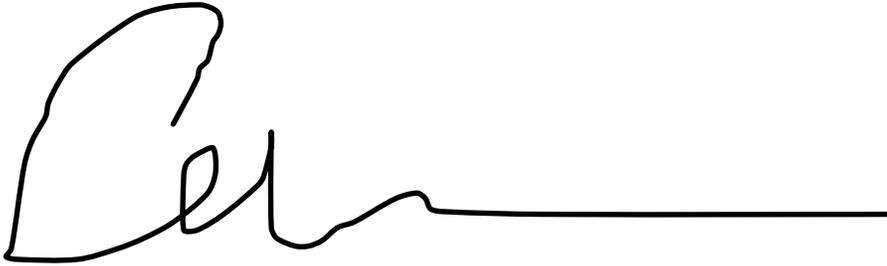
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, stylized initial 'B' followed by a series of connected loops and a long horizontal line extending to the right.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 29, 2013

Updated Thursday, March 13, 2014

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/bdf2090ff6d6345a19d94b4976b960>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Barbara Nowell

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Secretary

• Other, please specify...: Chair, Education Committee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink that reads "Barbara Powell". The signature is written in a cursive style with a long horizontal line extending to the right from the end of the name.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Thursday, August 01, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/21286920cf05384a0ed83ea3e6ea0e>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Eli Schaap

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Trustee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to be 'E. P. ...', written in a cursive style. The signature is positioned below the 'Signature of Trustee' label.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 31, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/3e4eec49dcc1c59048de3884903605>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Hindie Weissman

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Trustee

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Hebrew Charter School Center	In-kind donation of professional development and curriculum development consulting services	122861	Hindie Weissman	Disclosure of employment status to HLA Board; recusal from all relevant votes
2	Hebrew Charter School Center	In-kind donation of student data management software	6857	Hindie Weissman	Disclosure of employment status to HLA Board; recusal from all relevant votes
3	Hebrew Charter School Center	Innovation Grants	4867	Hindie Weissman	Disclosure of employment status to HLA Board; recusal from all relevant votes
4					
5					

Signature of Trustee

~~Hand~~ Wh

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Friday, July 19, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/9f953dcd0e498beb8ce21c57ede6a6>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Ella Zalkind

2. Charter School Name:

Hebrew Language Academy Charter School

3. Charter Authorizer:

Board of Regents

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

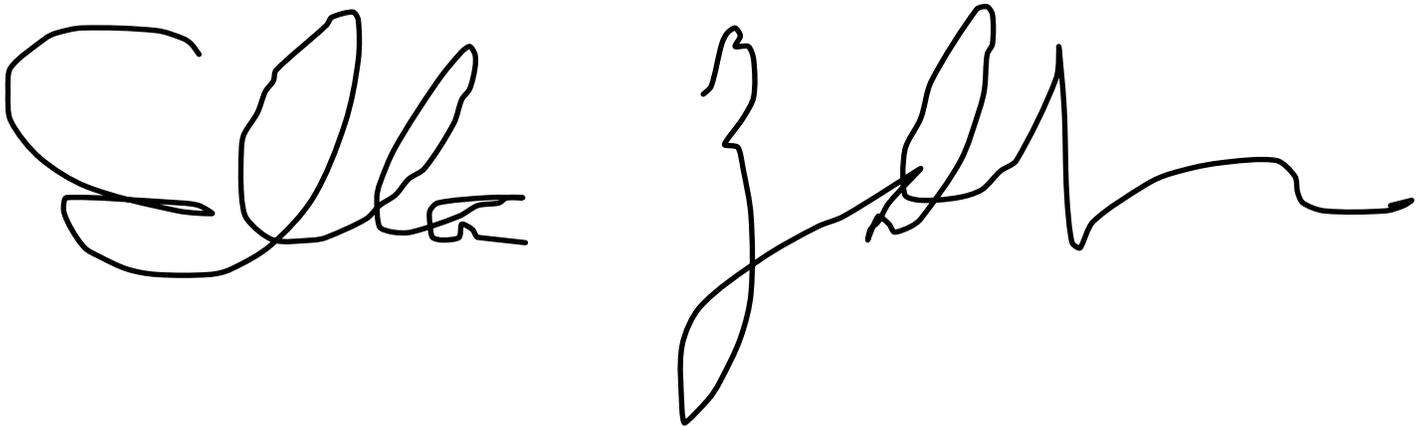
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a series of loops and a long horizontal stroke ending in a small hook.