



# Entry 1 School Information

Created: 07/07/2016

Last updated: 07/29/2016

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 authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer or you may not be assigned the correct tasks.

## Page 1

### a. SCHOOL NAME AND BEDS#

(Select name from the drop down menu)

HARLEM HEBREW LANGUAGE ACADEMY CS (REGENTS) 310300861034

### b. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

Regents-Authorized Charter School

### c. DISTRICT / CSD OF LOCATION

NYC CSD 3

### d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	147 St. Nicholas Ave New York, New York 10026	212-866-4608	212-866-1099	<a href="mailto:rkatz@harlemhebrewcharter.org">rkatz@harlemhebrewcharter.org</a>

### d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Roger Katz
--------------	------------

Title	Director of Operations
Emergency Phone Number (###-###-####)	██████████

**e. SCHOOL WEB ADDRESS (URL)**

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

**f. DATE OF INITIAL CHARTER**

06/2012

**g. DATE FIRST OPENED FOR INSTRUCTION**

08/2013

**h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

MISSION STATEMENT

Harlem Hebrew Language Academy Charter School provides its students with the academic and personal foundation necessary to successfully pursue advanced studies and achieve continued personal growth as ethical and informed global citizens. In order to accomplish this, Harlem Hebrew offers an academically rigorous K-5 curriculum which includes intensive instruction in the Hebrew language. Students in a diverse student body also develop a strong sense of social and civic responsibility through the integration of service learning and community service across the curriculum.

Harlem Hebrew was granted a charter by the New York State Board of Regents to open in the fall of 2013 in Community School District (CSD) 3 in Manhattan. Harlem Hebrew is a free public charter school serving students in grades K-1 in its first school year. Each year, the school will grow by one grade until by the fifth year of its charter it will have 450 students in grades K-5. Harlem Hebrew is modeled after Hebrew Language Academy Charter School (HLA) which opened in CSD 22 in Brooklyn in 2009. We plan to expand to grades K-8 in the future.

Harlem Hebrew occupies its own school building located at 147 St. Nicholas Avenue between W.

## 117th and W. 118th Streets

Harlem Hebrew is open to all age- and grade-eligible children. Children residing in CSD 3, which extends from West 59th Street to 122nd Street, from the Hudson River to Central Park West below 110th Street and from the Hudson River to Fifth Avenue above Central Park, will have preference for admission to the school. Applications are still being accepted.

Harlem Hebrew has at least 2 teachers in each class of 26-28 students (a general education teacher and a Hebrew language teacher) resulting in a student-to-teacher ratio of 13:1 or 14:1. During Hebrew and at other times throughout the day, there will be 3 teachers in a room resulting in an even smaller student-to-teacher ratio of approximately 9:1.

Harlem Hebrew has an extended day (8:00 a.m. to 3:30 p.m.) and extended year (190 days of school).

Harlem Hebrew offers a nurturing and rigorous academic environment, with administrators and teachers held accountable for high student achievement. Each student at Harlem Hebrew receives two hours of instruction in English Language Arts, one hour of instruction in math and one hour of instruction exclusively in Hebrew daily, as well as 180 minutes weekly of social studies instruction and 135 minutes weekly of science instruction. In addition to the stand-alone Hebrew class, all subjects (except for English language arts and math) are conducted in English as well as in Hebrew allowing for students to be fully immersed in the study of the target language. Rounding out the curriculum, each child has regular instruction in music, physical education, art and technology each week.

Harlem Hebrew explores the culture and history of Israel and its immigrant communities to relate the Hebrew language to its natural context and to explore cultural diversity by studying those communities' unique history of interaction with almost every world culture and people.

Harlem Hebrew features a specialized Social Studies curriculum being developed in partnership with the Schomburg Center for Research in Black Culture focusing on Harlem's history as a focal point of migration and immigration.

Harlem Hebrew has a student-centered approach to instruction. Our model included Teachers College Readers and Writers Workshop and promotes individualized instruction to meet the needs of all learners.

Harlem Hebrew’s academic program is well prepared to serve students with special needs and students who are English Language Learners.

Harlem Hebrew arranges yellow school bus transportation for eligible students with the Office of Pupil Transportation of the NYC DOE.

## **h2. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

### KEY DESIGN ELEMENTS (Brief description)

Variable 1

GRR and Balanced Literacy: We will use GRR as our overarching instructional model with Columbia University’s Teachers College Readers and Writers Workshop (RWW), a balanced literacy approach, the model for instruction in ELA. They support both Bloom’s Taxonomy by challenging students to engage in analyzing, evaluating and creating as well as Higgins and McTighe’s Understanding by Design where the underlying premise of instruction should be teaching for understanding. GRR and RWW shift the cognitive load slowly and purposefully so students gradually assume increasing responsibility for their learning and become competent, independent learners.<sup>5</sup> GRR is aligned with our philosophy that there is a strong interrelation between content knowledge and higher order thinking. When students actively participate in their own learning through discussion and collaboration, they engage more fully in higher order skills. The peer learning aspect of these methodologies is highly effective in working with classrooms of heterogeneous students, including SWD<sup>6</sup>, ELLs<sup>7</sup> and Title I students as well as accelerated learners. At HH, pedagogical strategies of RWW are incorporated into all core subjects. GRR and RWW provide the opportunity for teachers to differentiate instruction by using comprehensive and ongoing assessment data (both formal and informal) to identify students’ needs, tailor instruction and determine flexible small group composition. These strategies will be used in all content areas. RWW supports all learners, particularly ELLs, in the three dimensions of language acquisition: the production of language (listening, watching, and sharing), the understanding of language (sounds and meanings), and the function of language (first words,

experiences gained through repeated daily routines, experiences and interaction with others). Daily read-alouds and shared readings support the production of language (to listen, watch and share). Daily repetition of shared readings supports students in oral and written language acquisition. This process is scaffolded to guide students to undertake much of the shared reading by the end of the week. Word Work lessons, derived directly from the shared readings, address the understanding and function of language by exploring sounds and meanings in the context of real literature. These practices are effective for ELLs as well; they are the same techniques used in a sheltered English immersion program. The GRR and RWW environment provides consistency in routines, experiences and interactions with peers. Accountable Talk and student sharing are part of the instructional structure. Teachers are cognizant of supporting students' needs before students are sent off to work independently to practice a skill or strategy that has been modeled for them. ELLs and other at-risk students will receive additional teacher guidance. Small group instruction will occur daily and will further focus on ELLs' and other special populations' needs.

Variable 2

Hebrew Language Instruction: HH will provide instruction in Modern Hebrew beginning in K. This will better prepare our students to be active participants in the global community. A unique component that enriches the study of the Hebrew language is the exploration of the culture, society, and geography of contemporary Israel in order to more authentically and effectively teach Hebrew. This alignment of language and social studies prepares students to be fully literate in the second language. American K-12 schools lag in the teaching of foreign languages, putting our children at a competitive disadvantage. Our focus on foreign language learning will be a springboard for our students to have more facility in their pursuit of additional languages in the future, in addition to becoming bilingual and bi-literate. Studying foreign languages also helps foster a greater depth of understanding of the English language with reinforcement of concepts such as grammatical construction, noun-verb agreement, and vocabulary expansion. PA incorporates robust assessment tools for both formative and summative evaluations. Classes are conducted exclusively in the foreign language so students hear the language as it is naturally spoken; vocabulary and expressions are modeled for students

	<p>who then begin to practice with their peers. PA is fully consistent with GRR, providing a seamless transition for students from their instruction in Hebrew to their instruction in other core subjects. Students will receive one hour of daily Hebrew instruction by two Hebrew teachers in each classroom. Hebrew is then integrated in other subjects in authentic moments by the Hebrew teacher who serves as a co-teacher during Social Studies, Science, Art, Music and Physical Education. Hebrew teachers oversee children during all community gatherings (breakfast, lunch, recess) and only speak Hebrew to the children. Such integration allows students to build facility and capacity in the foreign language. An intensive focus on a foreign language curriculum supports positive evidence-based learning and developmental outcomes. Research points to the advantages children gain when they begin the study of a foreign language at an early age. ACTFL offers the following findings.</p>
Variable 3	<p>Language learning supports academic achievement: Language learning correlates with higher academic achievement on standardized tests and is beneficial to both monolingual English speakers and ELLs in bilingual and two-way immersion programs. Language learning is beneficial in the development of students' reading abilities. There is evidence that language learners transfer skills from one language to another. According to Genesee, there is no evidence of a negative effect on the acquisition of academic skills for students who are learning two non-native languages simultaneously through dual immersion. In fact, double immersion in two languages is proven to be effective in promoting proficiency in two second languages.<sup>9</sup> There are also correlations between second language learning and increased linguistic awareness, language learning and students' ability to hypothesize in science, children's second language development and the development of print awareness, and between early language study and higher scores on the SATs and ACTs.</p>
Variable 4	<p>Language learning provides cognitive benefits to students: There is evidence that early language learning improves cognitive abilities and correlates with increased cognitive development and abilities. There is also a correlation between bilingualism and attention control on cognitive tasks, intelligence, meta-linguistic skills, memory skills and problem solving ability.</p>
Variable 5	<p>Service Learning: HH incorporates service learning across the curriculum in order to reinforce values of</p>

	<p>citizenship, community and social responsibility in the context of inquiry-based learning that hones students' analytical skills. Students learn about the value of improving the world and being responsible members of society by identifying problems in their surroundings and creating and implementing plans that they have developed to address those needs. Topics could include the environment, elders, animals in danger, community green spaces, literacy, immigrants, community safety, special needs and disabilities, hunger and homelessness. Service Learning topics serve as added content for the literacy block, are explored in the science curriculum, and enhance the exploration of key ideas in Social Studies. The four stages of Service Learning (Preparation, Action, Reflection and Demonstration) develop research skills, experiential learning, skills of reflection and analysis and connect the thinking student to her or his responsible action in the world.</p>
<p>Variable 6</p>	<p>Instructional Supports for Students at Risk: GRR and RWW support differentiated instruction allowing teachers to provide highly individualized instruction addressing the needs of ELLs, SWD and Title I students. HH will have dedicated instructional personnel, strategies and resources that address students at risk so they meet rigorous learning standards. HH's staffing structure and budget are aligned with these expectations. HH will establish a Child Study Team (CST) consisting of an administrator, classroom teachers, social worker, special education teacher and Reading specialist. The ESL teacher will be invited to participate as appropriate. The CST will enable school personnel to meet the needs of individual children who are having difficulty. The team facilitates a process that results in the implementation of accommodations, services, and interventions that will enable the child to be successful. The CST will also be responsible for the regular monitoring of all Title I students. In accordance with the Individuals with Disabilities Education Act (IDEA), HH is committed to educating SWD in the least restrictive environment. In its first year, HH will have one full time special education teacher. Additional special education teachers will be hired based on the number of SWD to ensure compliance with all pertinent laws. Special education staff will provide consultation and support to in small groups and provide resource room services. Classroom teachers will be knowledgeable about the needs of SWD; will review their IEP's and be informed of their responsibilities for particular students; receive the support they require to implement a student's program; and implement any modifications or</p>

accommodations in their classes and in student assessment procedures in accordance with the students' IEPs. Teachers will receive on-going training regarding the education of SWD. When possible, teachers will participate in students' evaluations in collaboration with the district's Committee on Special Education. HH will have a Special Education Coordinator who will oversee all Rtl programs and ensure that HH is in compliance with ADA, IDEA, and all local, state and federal regulations applying to SWD. For ELLs, GRR and RWW are ideal for supporting English language development by embedding ESL instruction during Readers' and Writers' workshop and the core subject areas; providing more language role models; and providing social and emotional support from peer interactions within the classroom. These practices are congruent with ESL teaching methodologies. HH will have an ESL teacher beginning in Year 1 to ensure that students receive targeted attention and move to English proficiency quickly. Using Sheltered English Immersion (SEI) techniques to make content more accessible to ELLs, SEI strategies will be delivered directly to ELLs in the classroom by the ESL Teacher as well as in a pull-out model as necessary to provide more intensive support. The ESL teacher will also be responsible for working with general education teachers in incorporating additional SEI techniques into their own lesson planning in the core subjects. Specific reading intervention programs will also be utilized to support reading and language development. For students who are struggling in reading and/or who are in our Title I program, HH will have a full-time Reading Specialist beginning in the first year who will work with the classroom teachers in both a push-in and pull-out model. Specific reading intervention programs will be utilized. HH's schedule is designed for intervention services to occur in addition to, rather than in lieu of, core instruction. Additional time has been built into HH's schedule to support struggling students in other content areas. Leveled materials will be provided to support content area reading for science and social studies. Scaffolded supports will provide additional help for mathematics and Hebrew. To further support students who are struggling, beginning in the summer after the first year of operation and every summer thereafter, HH will hold a 4-week summer academic intervention program. Children will receive instruction for 3 hours each day

Variable 7

Time on Task: HH has set high standards and expects high levels of achievement from all students. There will be increased time on task so

	<p>that all students, especially those at-risk of academic failure, can meet proficiency standards in all subject areas while still allowing time to engage in studies outside core subjects. We will have a longer school day (8 am-4 pm) and year (190 instructional days). Each week, all students will have 10 hours of instruction in ELA, 6½ hours in Math, over 2 hours in Social Studies and Science, 5¾ hours in Hebrew, and at least 90 minutes in Service Learning. Students will have regular arts, physical education and music class each week. HH's low 13:1 student-teacher ratio will increase the amount of time and attention students have in one-on-one and small group support.</p>
Variable 8	<p>Professional Development: Recruiting and retaining high quality leadership and staff and continuing to build their leadership and instructional capacities are critical to ensure successful student outcomes. HH's model of job embedded PD embraces the concept that PD must be integrated throughout the school day. At HH, embedded PD means that the DCI and DHCI work on a daily basis coaching the instructional staff and providing training and guidance in the way teachers work with all learners, including ELLs, SWD, at-risk students and accelerated learners. HH has set aside resources and time in the school day for teachers to engage in reflective practice, individual planning and collaboration with their colleagues within and across grade levels.</p>
Variable 9	<p>Partner Organization Support: HH will have a strong partner organization supporting the delivery of its academic program. HCSC is a national not-for-profit organization which provides select Hebrew-language charter schools with supportive services, including curriculum development, PD, leadership capacity building, technical assistance, start-up and other programmatic grant opportunities. There will also be opportunities among member schools to participate in shared learning experiences. HH's students will be the ultimate beneficiaries of the human, financial and other resources that will be available from HCSC to support HH. HCSC does not charge fees to schools that receive its services.</p>
Variable 10	<p>Support Entity: Friends of Hebrew Language Academy Charter Schools, Inc. (FOHLA) a not-for-profit organization, will support HH by providing a facility and other philanthropic support as described in section III.F Facilities and III.K. Budget and Cash Flow.</p>

**i. TOTAL ENROLLMENT ON JUNE 30, 2016**

283

**j. GRADES SERVED IN SCHOOL YEAR 2015-16**

Check all that apply

Grades Served	K, 1, 2, 3
---------------	------------

**k1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

Yes

**k2. NAME OF CMO/EMO AND ADDRESS**

NAME OF CMO/EMO	Hebrew Public
PHYSICAL STREET ADDRESS	555 8th Avenue Suite 1703
CITY	New York
STATE	NY
ZIP CODE	10018
EMAIL ADDRESS	[REDACTED]

Page 2

**I1. FACILITIES**

Does the school maintain or operate multiple sites?

	No, just one site.
--	--------------------

**I2. SCHOOL SITES**

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	147 St. Nicholas Ave.	212-866-4608	CSD 3	K-4	No	Rent/Lease
Site 2						
Site 3						

**l2a. Please provide the contact information for Site 1.**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Benjamin Costa	[REDACTED]		[REDACTED]
Operational Leader	Roger Katz	[REDACTED]		[REDACTED]
Compliance Contact	Roger Katz	[REDACTED]		[REDACTED]
Complaint Contact	Roger Katz	[REDACTED]		[REDACTED]

**m1. Is the school or are the school sites co-located?**

No

Page 3

**n1. Were there any revisions to the school's charter during the 2015-16 school year? (Please include approved or pending material and non-material charter revisions).**

No

**o. Name and Position of Individual(s) Who Completed the 2015-16 Annual Report.**

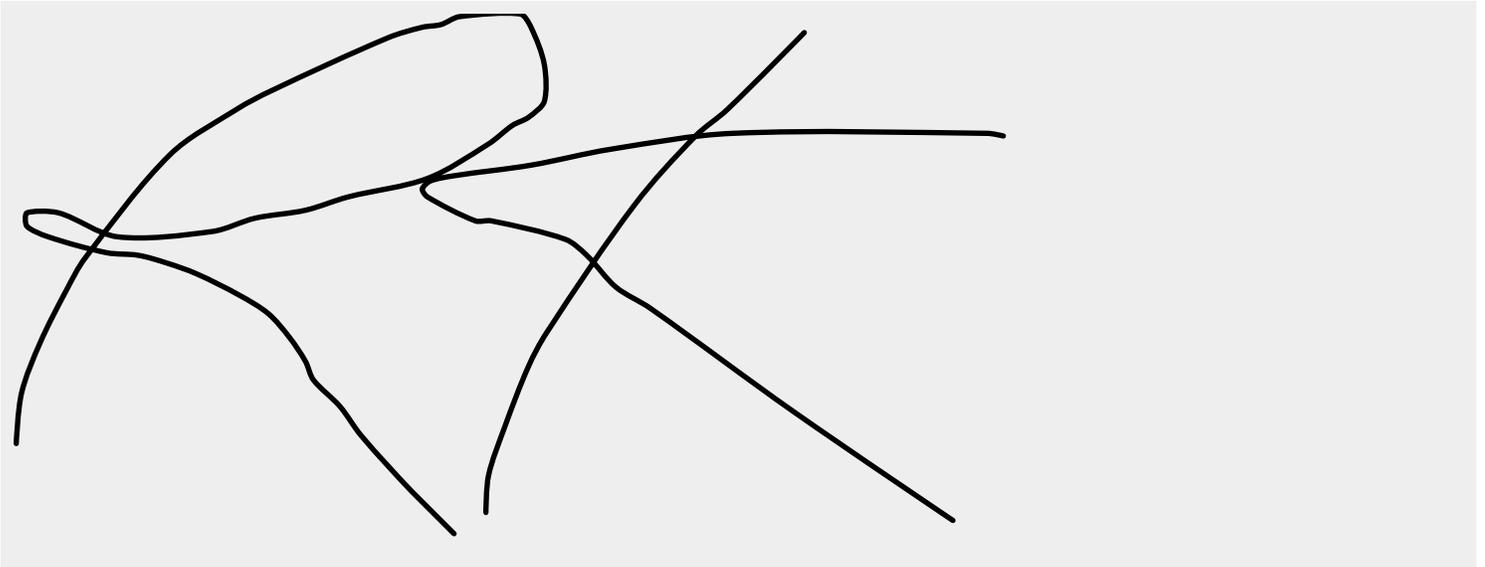
Roger Katz, Director of Operations

**p. 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 then use the mouse on your PC or the stylist 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 stylized and cursive, consisting of several overlapping loops and lines that are difficult to decipher as specific text.

**Signature, President of the Board of Trustees**

**Date**

2016/07/12

**Thank you.**



# Entry 2 Link

Last updated: 07/08/2016

---

## Page 1

### **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://data.nysed.gov/profile.php?instid=800000074676>



# Entry 3 Progress

Created: 07/12/2016

Last updated: 10/24/2016

## Page 1

### **PROGRESS TOWARD CHARTER GOALS**

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2016. If the goals are based on student performance data that the school will not have access to before August 1, 2016 (e.g., the NYS Assessment results), explain this in the "2015-2016 Progress Toward Attainment of Goal" column. The information can be updated when available. Please complete and submit no later than November 1, 2016.

### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

#### **2015-16 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
				Plans to address: <ul style="list-style-type: none"><li>• A whole school administration of the NWEA assessment will give detailed student information. This coupled with professional development and data driven instruction will address students' differentiated needs.</li><li>• Development of a reading RTI program staffed by the two reading</li></ul>

Academic Goal 1	75% of each grade level cohort scores level 3-4 on NYS assessments.	NYS Assessments	Not met - only grade 3 was assessed.	<p>teachers will help address the needs of students determined to be at risk.</p> <ul style="list-style-type: none"> <li>• Professional development around how to adjust instruction based on student data will address best practice instruction.</li> <li>• Areas of need will also be addressed through additional programs (Foundations, ThinkCerca) to support the development of skills.</li> <li>• A deep item analysis was conducted and areas in need were identified.</li> </ul> <p>Professional development along with focused planning will address best practice instruction.</p> <ul style="list-style-type: none"> <li>• Professional development along with focused planning will address best practice instruction.</li> <li>• The School anticipates these adjustments will continue to manifest in improved outcomes in coming years.</li> </ul>
Academic Goal 2	75% of each grade level cohort performs at grade level on NWEA Reading Grades 1-5	NWEA	Not met in grade 3 - only grade 3 assessed.	Please see plans for improvement in goal 1.

Academic Goal 3	75% of each grade level cohort Grades 1-5 performs at grade level NWEA Math NWEA	NWEA	Not met in grade 3 - only grade 3 assessed.	Please see plans for improvement in goal 1.
Academic Goal 4	75% of each grade level cohort performs at grade level on Fountas and Pinnell Benchmark assessment system, grades 1-5	F&P Benchmark Assessment System	Not met, but close in grades 1-2.	Please see plans for improvement in goal 1
Academic Goal 5	Each grade cohort reduces by 1/2 the gap between previous year's percent at levels 3-4 on NYS exams	N/A - first year of testing	N/A	
Academic Goal 6	For students who remained in school for the entire year, they will show the indicated growth on the F&P benchmark assessment system between September and June of each year. K-1: 3 levels 2-3: 2 levels	F&P benchmark assessment system	Partially met K-1 met goals Grade 2 close to goal Grade 3 did not meet goal	Please see plans to address in Goal 1.
Academic Goal 7	End of Kdgn: ELLOPA 75% novice mid level oral skills, Intermediate low listening 75% recognize all Hebrew letters in Print	ELLOPA	Goals met	
Academic Goal 8				

## 2. Do have more academic goals to add?

No

## 3. Do have more academic goals to add?

No

## Page 2

## 4. ORGANIZATIONAL GOALS

### 2015-16 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1	School will have annual attendance rate of 94% or higher	ATS, Oncourse	Not met	Did not meet goal. Our social worker works to identify and address those children falling below 95% (including those absent due to religious observance). We have a attendance improvement plan. We meet with parents and make home visits
Org Goal 2	95% of all students enrolled on the last day of school will return in August	ATS, Oncourse	TBA	

Org Goal 3	<p>Strong Culture and supportive relationships Parents will express satisfaction with our program</p> <p>50% or greater parent participation</p>	NYCDOE survey	<p>Met goals</p> <p>Met goals</p>	
Org Goal 4	<p>Teachers will express satisfaction with school leadership and professional development opportunities</p> <p>50% or greater teacher participation</p>	NYCDOE survey	<p>Met goal</p> <p>Met goal</p>	
Org Goal 5	<p>Responsive school leadership Head of School will present program reports that outline enrollment, attendance, discharge status, etc as well as available testing results at every Board of Trustees meeting. The HOS and DO will present an up to date financial report. Board minutes will reflect this.</p>	Board minutes	met goal	

**5. Do you have more organizational goals to add?**

Yes

## 2015-16 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 6	At any given time, at least 95% of active members of the BOT will be active members of a subcommittee of the board	Subcommittee lists and attendance	met goals	
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				

## 6. FINANCIAL GOALS

### 2015-16 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1	Enrollment is within 15% of full enrollment as defined in charter.	ATS/OnCourse	Met goal for most of the year.	Continued parent outreach, recruiting, mailers in multiple languages, meetings at CBO's etc
	HHLA has			

Financial Goal 2	undergone an independent financial audit resulting in unqualified opinion and no major findings	Independent financial audit	met goal	
Financial Goal 3	HHLA operates a balanced budget and maintains a stable cash flow	Profit/loss statements	met goal	
Financial Goal 4				
Financial Goal 5				



# Entry 4 Expenditures per Child

Created: 07/08/2016

Last updated: 07/27/2016

## Page 1

### Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

#### 1. Total Expenditures Per Child

To calculate **'Total Expenditures per Child'** take total expenditures (from the unaudited 2015-16 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

**Note:** *The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:* <http://www.p12.nysed.gov/psc/AuditGuide.html>

Line 1: Total Expenditures	6007217
Line 2: Year End FTE student enrollment	290
Line 3: Divide Line 1 by Line 2	20715

#### 2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2015-16 Schedule of Functional Expenses)
2. Any contracted administrative/management fee paid to other organizations or corporations
3. Take the total from above and divide it by the year-end FTE enrollment. The relevant portion that

must be included in this calculation is defined as follows:

**Administrative Expenditures:** Administration and management of the charter school includes the activities and personnel of the offices of the chief school officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel whose role is to directly support the instructional program.

**Notes:**

***The information on the Schedule of Functional Expenses on pages 41-43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations:***

**<http://www.p12.nysed.gov/psc/AuditGuide.html>.**

**Employee benefit costs or expenditures should not be reported in the above calculations.**

Line 1: Relevant Personnel Services Cost (Row)	263719
Line 2: Management and General Cost (Column)	279446
Line 3: Sum of Line 1 and Line 2	543165
Line 5: Divide Line 3 by the Year End FTE student enrollment	1873

***Thank you.***



--

<b>Financial A</b>
--------------------

<b>School Name:</b>
---------------------

<b>Date:</b>
--------------

<b>Latest Audit Period (through June 30):</b>
---



**Audit Supplemental Data Request Form**

*for Regents-Authorized Charter Schools*

**Harlem Hebrew Language Academy Charter School**

July 26, 2016

2015

**FILL IN GRAY CELLS**

**Harlem Hebrew Language Academy Charter School**

STATEMENTS OF FINANCIAL POSITION

FOR THE YEARS ENDED JUNE 30,

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$118,475	\$212,165
Grants and contracts receivable	78,265	47,693
Accounts receivables	209,304	16,168
Inventory	-	-
Prepaid Expenses	41,816	183,497
Contributions and other receivables	-	-
Other	<u>622</u>	<u>-</u>
<b>TOTAL CURRENT ASSETS</b>	\$448,482	\$459,523
<b>OTHER ASSETS</b>		
Investments	\$-	\$-
Property, Plant and Equipment, Net	230,723	186,761
Restricted Cash	<u>75,104</u>	<u>50,037</u>
<b>OTHER ASSETS</b>	\$305,827	\$236,798
<b>TOTAL ASSETS</b>	\$754,309	\$696,321
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$152,848	\$154,822
Accrued payroll and benefits	358,351	293,741
Refundable Advances	-	46,163
Dreferred Revenue	-	-
Current maturities of long-term debt	-	-
Short Term Debt - Bonds, Notes Payable	-	-
Other	<u>-</u>	<u>-</u>
<b>TOTAL CURRENT LIABILITIES</b>	\$511,199	\$494,726
<b>LONG-TERM DEBT, net current maturities</b>	\$-	\$-
<b>TOTAL LIABILITIES</b>	\$511,199	\$494,726
<b>NET ASSETS</b>		
Unrestricted	\$243,110	\$201,595
Temporarily restricted	<u>-</u>	<u>-</u>
<b>TOTAL NET ASSETS</b>	\$243,110	\$201,595
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$754,309	\$696,321
	<i>Check</i>	-

**FILL IN GRAY CELLS**

**Harlem Hebrew Language Academy Charter School**

STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30,

	2016			2015
	Unrestricted	Temporarily Restricted	Total	Total
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
State & Local Operating Revenue	\$5,386,320	\$-	\$5,386,320	\$3,629,923
Federal - Title and IDEA	94,589	-	94,589	67,708
Federal - Other	39,986	-	39,986	154,468
State and City Grants	-	-	-	-
Contributions and private grants	359,000	-	359,000	400,000
After school revenue	-	-	-	-
Other	-	-	-	147,242
Food Service/Child Nutrition Program	135,189	-	135,189	130,699
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	<b>\$6,015,084</b>	<b>\$-</b>	<b>\$6,015,084</b>	<b>\$4,530,040</b>
<b>EXPENSES</b>				
Program Services				
Regular Education	\$4,504,114	\$-	\$4,504,114	\$3,562,356
Special Education	919,978	-	919,978	500,301
Other Programs	-	-	-	-
Total Program Services	\$5,424,092	\$-	\$5,424,092	\$4,062,657
Supporting Services				
Management and general	\$583,124	\$-	\$583,124	\$491,378
Fundraising	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$6,007,216</b>	<b>\$-</b>	<b>\$6,007,216</b>	<b>\$4,554,035</b>
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	<b>\$7,868</b>	<b>\$-</b>	<b>\$7,868</b>	<b>\$(23,995)</b>
Contributions				
Foundations	0	\$-	\$-	0
Individuals	0	-	-	0
Corporations	0	-	-	0
Fundraising	9782	-	9,782	14240
Interest income	67	-	67	35
Miscellaneous income	23796	-	23,796	38887
Net assets released from restriction	0	-	-	0
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	<b>\$33,645</b>	<b>\$-</b>	<b>\$33,645</b>	<b>\$53,162</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$41,513</b>	<b>\$-</b>	<b>\$41,513</b>	<b>\$29,167</b>
NET ASSETS BEGINNING OF YEAR	\$201,595	\$-	\$201,595	\$172,428
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$243,108</b>	<b>\$-</b>	<b>\$243,108</b>	<b>\$201,595</b>



# Entry 6a Audited Statements

Created: 07/12/2016

Last updated: 10/24/2016

Regents, NYCDOE and Buffalo BOE authorized schools should enter the financial contact information requested and upload the independent auditor's report and internal controls reports as one combined file.

## Page 1

### School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Elyse Piker	[REDACTED]	[REDACTED]

### Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Jason Mauskopf	[REDACTED]	[REDACTED]	5

### If Applicable:

	Outsourced Financial Services Firm Name	Outsourced Financial Services Contact	Outsourced Financial Services Email	Outsourced Financial Services Phone	Years Working With This Firm
	Charter School Business Management	[REDACTED]	[REDACTED]	[REDACTED]	5

Please upload as one combined file:

- a. the independent auditor's report on financial statements and notes; and
- b. reports on internal controls over financial reporting and compliance

<https://nysed-cso-reports.fluidreview.com/media/assets/survey-uploads/84001/6215809-F7wWrRhhE3/HHLACS-FS16-GAS.pdf>

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**MANAGEMENT LETTER**

**JUNE 30, 2016**

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

In planning and performing our audit of the financial statements of Harlem Hebrew Language Academy Charter School (“HHLA”) as of and for the year ended June 30, 2016 in accordance with auditing standards generally accepted in the United States of America, we considered HHLA’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 HHLA’s internal control. Accordingly, we do not express an opinion on the effectiveness of HHLA’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.

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.



October 14, 2016

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND AUDITOR'S REPORTS**

**JUNE 30, 2016 AND 2015**

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**TABLE OF CONTENTS**

**Independent Auditor's Report**

**Exhibit**

**A - Statement of Financial Position**

**B - Statement of Activities**

**C - Statement of Functional Expenses**

**D - Statement of Cash Flows**

**Notes to Financial Statements**

**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**



## **Independent Auditor's Report**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Harlem Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2016 and 2015, 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.

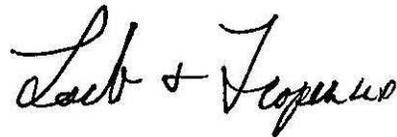
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harlem Hebrew Language Academy Charter School as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the year 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 October 14, 2016 on our consideration of Harlem 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 Harlem Hebrew Language Academy Charter School's internal control over financial reporting and compliance.



October 14, 2016

## HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Current assets		
Cash	\$ 118,475	\$ 212,165
Grants and contracts receivable	287,278	63,861
Prepaid expenses and other assets	<u>42,438</u>	<u>183,497</u>
Total current assets	448,191	459,523
Noncurrent assets		
Cash - reserves (Note 2)	75,104	50,037
Fixed assets - net (Note 3)	<u>490,588</u>	<u>186,761</u>
Total assets	<u>\$ 1,013,883</u>	<u>\$ 696,321</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 183,789	\$ 154,822
Accrued salaries and related liabilities	358,350	293,741
Refundable advances (Note 2)	<u>46,163</u>	<u>46,163</u>
Total liabilities	542,139	494,726
Net assets - unrestricted (Exhibit B)	<u>471,744</u>	<u>201,595</u>
Total liabilities and net assets	<u>\$ 1,013,883</u>	<u>\$ 696,321</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

## HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## STATEMENT OF ACTIVITIES

YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
Operating revenues		
State and local per-pupil operating revenues	\$ 5,100,388	\$ 3,610,762
Government grants and contracts	555,393	372,035
Foundations and corporate contributions	360,513	402,357
In-kind contributions (Note 4)	201,885	147,242
Other revenues	<u>32,132</u>	<u>50,806</u>
Total operating revenues	<u>6,250,311</u>	<u>4,583,202</u>
Operating expenses		
Program services		
General education	4,393,169	3,562,356
Special education	<u>1,038,383</u>	<u>500,301</u>
Total program services	5,431,552	4,062,657
Supporting services		
Management and general	<u>548,610</u>	<u>491,378</u>
Total operating expenses (Exhibit C)	<u>5,980,162</u>	<u>4,554,035</u>
Change in unrestricted net assets (Exhibit D)	270,149	29,167
Net assets - unrestricted - beginning of year	<u>201,595</u>	<u>172,428</u>
Net assets - unrestricted - end of year (Exhibit A)	<u>\$ 471,744</u>	<u>\$ 201,595</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

EXHIBIT C

STATEMENT OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2016 AND 2015

	2016				Total
	No. of Positions	Program Services		Supporting Services	
		General Education	Special Education	Management and General	
Administrative staff personnel	5	\$ 108,875	\$ 16,750	\$ 253,589	\$ 379,214
Instructional personnel	39	1,991,826	459,237		2,451,063
Non-instructional personnel	4	78,172	23,123		101,295
Total salaries and staff	<u>48</u>	2,178,873	499,110	253,589	2,931,572
Payroll taxes and employee benefits		512,804	117,467	59,683	689,954
Occupancy (Note 7)		748,244	171,398	87,085	1,006,727
Contracted services		169,034	47,194	4,891	221,119
Recruitment		40,229	11,767	231	52,227
Supplies and equipment		173,139	50,763	19,069	242,971
Student meal program		147,025	43,489		190,514
Student field trips		1,701	503		2,204
Repairs and maintenance		84,820	19,429	9,872	114,121
Printing and postage		3,298	755	384	4,437
Professional fees		71,379	16,350	83,074	170,803
Dues and subscription		830	190	97	1,117
Insurance		21,677	4,965	2,523	29,165
Telephone and internet		19,490	4,465	2,268	26,223
In-kind rent and services (Note 4)		150,050	34,371	17,464	201,885
Staff travel				166	166
Depreciation		70,576	16,167	8,214	94,957
Total expenses		<u>\$ 4,393,169</u>	<u>\$ 1,038,383</u>	<u>\$ 548,610</u>	<u>\$ 5,980,162</u>

-continued-

HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

EXHIBIT C

-2-

STATEMENT OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2016 AND 2015

	2015				
	No. of Positions	Program Services		Supporting Services	Total
		General Education	Special Education	Management and General	
Administrative staff personnel	4	\$ 102,375	\$ 15,750	\$ 229,299	\$ 347,424
Instructional personnel	27	1,542,655	181,461		1,724,116
Non-instructional personnel	4	75,504	17,586		93,090
<b>Total salaries and staff</b>	<b>35</b>	<b>1,720,534</b>	<b>214,797</b>	<b>229,299</b>	<b>2,164,630</b>
Payroll taxes and employee benefits		409,789	51,159	54,613	515,561
Occupancy (Note 7)		623,484	77,838	83,091	784,413
Contracted services		143,679	29,431	6,262	179,372
Recruitment		55,300	12,355	647	68,302
Supplies and equipment		160,325	36,475	17,675	214,475
Student meal program		121,702	28,347		150,049
Student field trips		9,091	2,118		11,209
Repairs and maintenance		83,628	10,440	11,145	105,213
Printing and postage		1,463	183	195	1,841
Professional fees		28,906	3,609	69,229	101,744
Dues and subscription		480	60	64	604
Insurance		20,070	2,506	2,675	25,251
Telephone and internet		17,255	2,155	2,300	21,710
In-kind rent and services (Note 4)		118,520	22,819	5,903	147,242
Staff travel				1,866	1,866
Depreciation		48,130	6,009	6,414	60,553
<b>Total expenses</b>		<b>\$ 3,562,356</b>	<b>\$ 500,301</b>	<b>\$ 491,378</b>	<b>\$ 4,554,035</b>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

**EXHIBIT D****HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL****STATEMENT OF CASH FLOWS****YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities		
Change in net assets (Exhibit B)	\$ 270,149	\$ 29,167
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	94,957	60,553
Decrease (increase) in assets		
Grants and contracts receivable	(223,417)	9,513
Prepaid expenses and other assets	141,059	(143,341)
Increase in liabilities		
Accounts payable and accrued expenses	28,967	77,081
Accrued salaries and related liabilities	64,609	98,358
Refundable advances	(46,163)	46,163
Net cash provided by operating activities	<u>330,161</u>	<u>177,494</u>
Cash flows from investing activities		
Fixed asset acquisitions	(398,784)	(82,117)
Increase in cash reserves	<u>(25,067)</u>	<u>(25,037)</u>
Net cash used by investing activities	<u>(423,851)</u>	<u>(107,154)</u>
Net change in cash	(93,690)	70,340
Cash - beginning of year	<u>212,165</u>	<u>141,825</u>
Cash - end of year	<u>\$ 118,475</u>	<u>\$ 212,165</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

# HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016 AND 2015

### NOTE 1 - NATURE OF ORGANIZATION

Harlem Hebrew Language Academy Charter School (HHLA) is an educational corporation that operates as a charter school in the Borough of Manhattan, New York. On July 12, 2012, 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 HHLA a charter valid for a term of 5 years and renewable upon expiration. HHLA was organized to provide its students with the strong academic and personal foundation necessary to be ethical and informed global citizens and to develop a strong sense of social and civic responsibility. This is accomplished through an academically rigorous K-5 curriculum which includes integration of service learning and community service across the curriculum. In fiscal years 2016 and 2015, HHLA operated classes for 290 students in grades K-3 and 212 students in grades K-2, respectively. HHLA opened the school on August 26, 2013.

HHLA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. HHLA 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.

***Cash - reserves*** - Deposits represent funds held aside for contingency purposes as required by the New York City Department of Education.

***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, 2016.

***Fixed assets*** - Fixed assets are recorded at cost. Items with a cost of \$1,000 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 - 7 years
-----------------------------------	-------------

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL****NOTES TO FINANCIAL STATEMENTS****JUNE 30, 2016 AND 2015****NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***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.

***Refundable advances*** - Advances represent funds received from government agencies for the following year's programs.

***State and local per-pupil revenues*** - Revenues from the state and local governments in accordance with HHLA'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 HHLA when services are rendered.

***Government grants and contract revenues and receivables*** - Revenues from government grants and contracts to which HHLA 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 HHLA. Receivables are recorded when the revenue is earned.

***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.

***Functional allocation of expenses*** - The costs of providing the programs and other activities of HHLA 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.

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016 AND 2015**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Fundraising* - Fundraising 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* - HHLA has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending June 30, 2013 and subsequent remain subject to examination by applicable taxing authorities.

*Subsequent events* - Subsequent events have been evaluated through October 14, 2016, which is the date the financial statements were available to be issued.

**NOTE 3 - FIXED ASSETS**

	<b>2016</b>	<b>2015</b>
Furniture, fixtures and equipment	\$ 430,046	\$ 291,127
Construction in progress	259,865	
	689,911	291,127
Accumulated depreciation	(199,323)	(104,366)
	\$ 490,588	\$ 186,761

**NOTE 4 - IN-KIND CONTRIBUTIONS**

In-kind contributions were from two not-for-profit organizations, Friends of Hebrew Language Academy Charter Schools, Inc. and Hebrew Public. Friends of Hebrew Language Academy Charter School's contribution consisted of occupancy costs of \$56,775 and \$55,708 in 2016 and 2015, respectively. In addition, certain personnel services are paid for directly by Hebrew Public in the amount of \$145,130 and \$91,534 in 2016 and 2015, respectively. Total in-kind contributions amounted to \$201,885 and \$147,242 in 2016 and 2015, respectively.

**NOTE 5 - PENSION PLAN**

HHLA has a defined contribution retirement plan which covers substantially all full-time employees. HHLA contributed a dollar-to-dollar match up to 3% of the employees' compensation. Pension expense under this plan was \$58,572 and \$52,238 for the employer match and \$1,875 and \$2,935 for administrative fees in 2016 and 2015, respectively.

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016 AND 2015**

**NOTE 6 - 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 HHLA to a concentration of credit risk are cash accounts with financial institutions in excess of FDIC insurance limits.

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

**NOTE 7 - LEASE COMMITMENT**

HHLA entered into a noncancelable lease as of July 1, 2015 which will expire on June 30, 2033. Rent for each term will be determined by mutual agreement each year. For the years ended June 30, 2016 and 2015, rent expense amounted to \$950,000 and \$700,000, respectively. Future minimum payments are as follows:

2017	\$ 1,160,000
2018	1,160,000
2019	1,160,000
2020	1,160,000
Thereafter	<u>15,080,000</u>
	<u>\$ 19,720,000</u>

**NOTE 8 - CHARTER MANAGEMENT ORGANIZATION**

On January 6, 2016, HHLA entered into an educational services agreement with a charter management organization ("CMO") to provide expertise necessary to effectively provide essential programming and services to the charter school. The agreement continues through June 30, 2018. The expense for 2016 amounted to \$60,000.



**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**

Independent Auditor's Report

**Board of Trustees  
Harlem 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 Harlem Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 14, 2016.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Harlem 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 Harlem Hebrew Language Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Harlem 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.

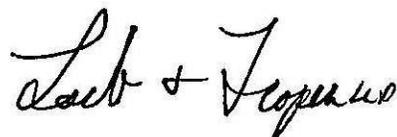
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Harlem 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.



October 14, 2016



# Entry 6b Additional Financial Docs

Last updated: 10/24/2016

The additional items listed below should be uploaded if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the corrective action plan will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

## Page 1

### 1. Management Letter

<https://nysed-cso-reports.fluidreview.com/media/assets/survey-uploads/84010/7019668-8mMlunnVv3/HHLACS-ML16.pdf>

#### **Explanation for not uploading the Management Letter.**

The Management Letter is included in the pdf (FS and ML as 1 pdf). See attached too.

### 2. Form 990

(No response)

#### **Explanation for not uploading the Form 990.**

Form 990 is not complete yet. Extension to complete by next filing date 2/15/17.

### 3. Federal Single Audit

Note: A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Uniform Guidelines for the federal filing requirements.

(No response)

#### **Explanation for not uploading the Federal Single Audit.**

N/A

#### 4. CSP Agreed Upon Procedure Report

(No response)

#### Explanation for not uploading the procedure report.

N/A

#### 5. Evidence of Required Escrow Account

[https://nysed-cso-reports.fluidreview.com/media/assets/survey-uploads/84010/7019668-pN6H0Nalce/Bank%20Stmt\\_2369\\_June%202016\\_FY16\\_HHLACS.pdf](https://nysed-cso-reports.fluidreview.com/media/assets/survey-uploads/84010/7019668-pN6H0Nalce/Bank%20Stmt_2369_June%202016_FY16_HHLACS.pdf)

#### Explanation for not uploading the Escrow evidence.

See Attached.

#### 6. Corrective Action Plan

A **Corrective Action Plan** for Audit Findings and Management Letter Recommendations, which must include:

- a. The person responsible
- b. The date action was taken, or will be taken
- c. Description of the action taken
- d. Evidence of implementation (if available)

(No response)

#### Explanation for not uploading the Corrective Action Plan.

N/A

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**MANAGEMENT LETTER**

**JUNE 30, 2016**

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

In planning and performing our audit of the financial statements of Harlem Hebrew Language Academy Charter School (“HHLA”) as of and for the year ended June 30, 2016 in accordance with auditing standards generally accepted in the United States of America, we considered HHLA’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 HHLA’s internal control. Accordingly, we do not express an opinion on the effectiveness of HHLA’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.

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.



October 14, 2016



**COMMERCIAL SAVINGS  
Statement of Account**  
Account Number 654-67236-9

**April 30, 2016 - June 30, 2016**  
Page 1 of 1

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL  
ESCROW ACCOUNT  
147 S NICHOLAS AVENUE  
NEW YORK NY 10026**

**Questions?**  
Call 1-877-472-2249 or write:  
HSBC  
P.O. Box 9  
Buffalo, New York 14240

SUMMARY OF ACTIVITY FOR THE PERIOD 04/30/16 TO 06/30/16

DATE OF LAST STATEMENT WAS 04/29/16

YOUR BALANCE ON 04/29/16 WAS 75,078.76  
THERE WERE WITHDRAWALS AND SUBTRACTIONS .00  
THERE WERE DEPOSITS AND OTHER ADDITIONS .00  
INTEREST POSTED THIS PERIOD 25.46  
YOUR BALANCE ON 06/30/16 75,104.22

INTEREST PAID THIS YEAR 42.06

TRANSACTION DETAIL

DATE POSTED	DESCRIPTION OF TRANSACTIONS	WITHDRAWALS AND OTHER SUBTRACTIONS	DEPOSITS AND OTHER ADDITIONS	BALANCE
06/30/16	INTEREST PAID FROM 04/01/16 THROUGH 06/30/16 INCLUSIVE AVERAGE DAILY LEDGER BALANCE \$74,254.58		25.46	
06/30/16	\$17.54 INTEREST EARNED FROM 04/30/16 THROUGH 06/30/16 INCLUSIVE INTEREST IS NOT AVAILABLE UNTIL CREDITED TO ACCOUNT AVERAGE DAILY LEDGER BALANCE \$75,078.76 ANNUAL PERCENTAGE YIELD EARNED 00.14 %			75,104.22



## How to balance your Account

<b>USE THESE STEPS TO BRING YOUR REGISTER BALANCE INTO AGREEMENT WITH THIS STATEMENT.</b>		
1. Adjust your register balance for interest (if any) not previously recorded.		
2. Compare deposits, interest and other additions shown on this statement with your records.		
a) Adjust your register balance for any automatic transfers or other additions not previously recorded.		
b) Record recent deposits made but not showing on this statement in area "A."		
3. Compare checks shown on this statement with your records and record in area "B" all checks/withdrawals which have been written or made but have not been charged to your account.		
4. Compare other subtractions shown on this statement with your records.		
a) List those which have been made but are not shown on this statement in area "B."		
b) Adjust your register balance for any other subtractions not previously recorded.		
5. Compare fees charged to your account with your records and adjust your register balance for any not previously recorded.		
6. Enter new balance shown on statement.		
7. Enter total area "A."		
8. Add lines 6 and 7.		
9. Enter total from area "B."		
10. Subtract line 9 from line 8. This should be your present register balance. If not, the most common mistakes are either an error in arithmetic or a service charge not listed in your register. If you need further assistance, please bring this statement to your banking office.		

AREA "A"	AMOUNT	
<b>TOTAL</b>		

AREA "B"	AMOUNT	
<b>TOTAL</b>		
Add the Check Charges for the outstanding checks listed above, if applicable.		
<b>GRAND TOTAL</b>		

### For Consumer Accounts Only:

#### IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Electronic transfers (called transfers below) mean a) deposits, withdrawals, or payments made at an ATM or store terminal, b) bill payer transfers, c) all other electronic transfers (e.g., payroll deposits, Social Security deposits, insurance payments, etc.).

If you think your statement or receipt is wrong, or if you need more information about a transfer on the statement or receipt, TELEPHONE US OR WRITE TO US AS SOON AS YOU CAN -- USE THE TELEPHONE NUMBER OR ADDRESS ON THE FRONT OF THIS STATEMENT.

We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

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

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will recredit 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 to complete our investigation.

In case of any other error, like a forged or altered check or an error in non-electronic deposit, you must report the error within 14 days of the mailing or delivery of this statement or the account will be considered correct.



# New York State Education Department

## Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

### 2015-16 Budget & Cash Flow Template

#### General Instructions and Notes for New Application Budgets and Cash Flows Templates

<b>1</b>	Complete ALL SIX columns in <b>BLUE</b>
<b>2</b>	Enter information into the <b>GRAY</b> cells
<b>3</b>	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
<b>4</b>	Funding by School District information for all NYS School district is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accommodate additional districts if necessary.
<b>5</b>	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please 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.

Harlem Hebrew Language Academy Charter School

PROJECTED BUDGET FOR 2016-2017

July 1, 2016 to June 30, 2017

Assumptions  
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	5,869,308	1,118,153	-	-	381,222	7,368,683
Total Expenses	5,221,909	1,551,357	-	-	551,830	7,355,096
Net Income	647,398	(433,204)	-	-	(170,608)	13,587
Actual Student Enrollment	378	73	-	-	-	378
Total Paid Student Enrollment	-	-	-	-	-	-

CSI: This line should show how many students a school intends to be paid for.  
For Example: If a school plans on enrollment of 100 students however is budgeting to only receive 95% of those students' CSI.  
Enter in the Per Pupil Rate (PPR) for the Current Year (CY).  
For Example: If this application is being submitted in 2009-10 for a school opening in 2011-12, enter in the 2009-10 PPR for that district in the cells below. If a higher PPR is assumed indicate that % increase in the ASSUMPTION column. Refer to the State Aid website for the tuition rates. <https://stateaid.nysed.gov/charter/>

CY Per Pupil Rate

District of Location	\$14,027.00
School District 2 (Enter Name)	
School District 3 (Enter Name)	
School District 4 (Enter Name)	
School District 5 (Enter Name)	

SUPPORT SERVICES  
FUNDRAISING MANAGEMENT & GENERAL TOTAL

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue  
District of Location  
School District 2 (Enter Name)  
School District 3 (Enter Name)  
School District 4 (Enter Name)  
School District 5 (Enter Name)

Special Education Revenue  
Grants  
Stimulus  
Other  
Other State Revenue

TOTAL REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs  
Title I  
Title Funding - Other  
School Food Service (Free Lunch)  
Grants  
Charter School Program (CSP) Planning & Implementation  
Other  
Other Federal Revenue

TOTAL REVENUE FROM FEDERAL SOURCES

LOCAL AND OTHER REVENUE

Contributions and Donations, Fundraising  
Estate Reimbursement  
Interest Income, Earnings on Investments  
NYC-DYCD (Department of Youth and Community Developmt.)  
Food Service (Income from meals)  
Text Book  
Other Local Revenue

TOTAL REVENUE FROM LOCAL and OTHER SOURCES

TOTAL REVENUE

List exact titles and staff FTE's ( Full time equivalent)

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

Executive Management  
Instructional Management  
Deans, Directors & Coordinators  
CFO / Director of Finance  
Operation / Business Manager  
Administrative Staff

TOTAL ADMINISTRATIVE STAFF

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular  
Teachers - SPED  
Substitute Teachers  
Teaching Assistants  
Specialty Teachers  
Aides  
Therapists & Counselors  
Other - Incentives

TOTAL INSTRUCTIONAL

NON-INSTRUCTIONAL PERSONNEL COSTS

Nurse  
Librarian  
Custodian  
Security  
Other

TOTAL NON-INSTRUCTIONAL

SUBTOTAL PERSONNEL SERVICE COSTS

PAYROLL TAXES AND BENEFITS

Payroll Taxes  
Fringe / Employee Benefits  
Retirement / Pension  
Other

TOTAL PAYROLL TAXES AND BENEFITS

TOTAL PERSONNEL SERVICE COSTS

CONTRACTED SERVICES

Accounting / Audit  
Legal  
Management Company Fee  
Nurse Services  
Food Service / School Lunch  
Payroll Services  
Special Ed Services  
Tillement Services (i.e. Title I)  
Other Purchased / Professional / Consulting

TOTAL CONTRACTED SERVICES

SCHOOL OPERATIONS

Board Expenses  
Classroom / Teaching Supplies & Materials  
Special Ed Supplies & Materials  
Textbooks / Workbooks  
Supplies & Materials other  
Equipment / Furniture  
Telephone  
Technology  
Student Testing & Assessment  
Field Trips  
Transportation (student)  
Student Services - other  
Office Expense  
Staff Development  
Staff Recruitment  
Student Recruitment / Marketing  
School Meals / Lunch  
Travel (Staff)  
Fundraising  
Other - School Operations

TOTAL SCHOOL OPERATIONS

FACILITY OPERATION & MAINTENANCE

Insurance  
Janitorial  
Building and Land Rent / Lease  
Repairs & Maintenance  
Equipment / Furniture  
Security  
Utilities

TOTAL FACILITY OPERATION & MAINTENANCE

DEPRECIATION ESCROW & RESERVES / CONTINGENCY

NET EXPENSES

NET INCOME

CSI: Sample titles that fall under this line: Executive Management	20,000	-	-	-	50,000	200,000	Head of School
CSI: Sample titles that fall under this line: Instructional Management	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Deans, Directors & Coordinators of: Curriculum, Instructional, Student Support	242,063	57,937	-	-	-	300,000	Directors of Curriculum, Hebrew Curriculum, Student Support
CSI: Sample titles that fall under this line: CFO / Director of Finance	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Operation / Business Manager	-	-	-	-	80,000	80,000	Director of Ops
CSI: Sample titles that fall under this line: Administrative Staff	93,146	22,294	-	-	131,259	246,699	Office Administrators, Bookkeeper, Ops Associates
CSI: Sample titles that fall under this line: ELA	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Math	28.00	1,553,952	168,899	-	-	1,722,851	-
CSI: Sample titles that fall under this line: Social Studies	-	-	340,000	-	-	340,000	-
CSI: Sample titles that fall under this line: Science	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Reading	6.50	339,210	81,188	-	-	420,398	General & Hebrew Floater
CSI: Sample titles that fall under this line: Music	-	-	-	-	-	-	Music, Gym, Reading, ELL
CSI: Sample titles that fall under this line: Speech Therapists	-	-	-	-	80,000	80,000	Social Worker
CSI: Sample titles that fall under this line: Recreational Workers	-	-	41,057	-	-	212,595	Incentives & Training stipends
CSI: Sample titles that fall under this line: Foreign Languages	-	-	712,387	-	-	2,865,844	-
CSI: Sample titles that fall under this line: Photography	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Ceramics	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Cafeteria	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Other	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Health and Dental	221,642	68,779	-	-	22,113	312,534	-
CSI: Sample titles that fall under this line: Social Security	341,098	105,849	-	-	34,030	480,977	-
CSI: Sample titles that fall under this line: Medicare	54,992	17,065	-	-	5,486	77,543	-
CSI: Sample titles that fall under this line: Unemployment	617,732	191,693	-	-	61,629	871,054	-
CSI: Sample titles that fall under this line: Other	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Janitorial	134,470	37,851	-	-	7,966	180,287	-
CSI: Sample titles that fall under this line: Development	316,152	94,851	-	-	112,098	525,101	-
CSI: Sample titles that fall under this line: Curriculum	109,535	26,217	-	-	-	135,752	-
CSI: Sample titles that fall under this line: Instructional	22,335	5,348	-	-	-	27,683	-
CSI: Sample titles that fall under this line: Non-Instructional	55,164	15,836	-	-	-	82,000	-
CSI: Sample titles that fall under this line: Hardware	5,383	1,981	-	-	637	9,001	-
CSI: Sample titles that fall under this line: Software	5,709	2,082	-	-	669	9,460	-
CSI: Sample titles that fall under this line: Internet	14,442	4,060	-	-	848	19,350	-
CSI: Sample titles that fall under this line: Learning	12,898	3,087	-	-	-	15,985	-
CSI: Sample titles that fall under this line: Printing	2,017	483	-	-	-	2,500	-
CSI: Sample titles that fall under this line: Conferences	3,550	850	-	-	-	4,400	-
CSI: Sample titles that fall under this line: Other	2,017	483	-	-	-	2,500	-
CSI: Sample titles that fall under this line: Staff Development	20,212	6,272	-	-	2,016	28,500	-
CSI: Sample titles that fall under this line: Staff Recruitment	1,950	605	-	-	195	2,750	-
CSI: Sample titles that fall under this line: Student Recruitment / Marketing	1,713	563	-	-	177	2,500	-
CSI: Sample titles that fall under this line: School Meals / Lunch	40,344	9,656	-	-	-	50,000	-
CSI: Sample titles that fall under this line: Travel (Staff)	184,051	44,052	-	-	-	228,103	-
CSI: Sample titles that fall under this line: Fundraising	709	220	-	-	71	1,000	-
CSI: Sample titles that fall under this line: Bank Charges	709	220	-	-	71	1,000	-
CSI: Sample titles that fall under this line: Misc. Fees (i.e. Licensing)	709	220	-	-	71	1,000	-
CSI: Sample titles that fall under this line: Dues & Membership	35,798	122,000	-	-	4,684	622,482	-
CSI: Sample titles that fall under this line: All Other	23,811	7,389	-	-	2,376	33,576	-
CSI: Sample titles that fall under this line: Facility Related	35,056	259,132	-	-	83,312	1,177,500	-
CSI: Sample titles that fall under this line: Includes the Purchase or Lease of equipment	81,903	40,932	-	-	13,160	185,995	-
CSI: Sample titles that fall under this line: Electric	52,228	12,847	-	-	486	65,561	-
CSI: Sample titles that fall under this line: Gas	22,714	12,324	-	-	3,662	56,000	-
CSI: Sample titles that fall under this line: Other	1,882,712	332,624	-	-	103,296	1,516,632	-
CSI: Sample titles that fall under this line: Depreciation	88,840	27,571	-	-	8,864	125,284	-
CSI: Sample titles that fall under this line: Dissolution	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Escrow	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Reserves	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Contingency	-	-	-	-	-	-	-
CSI: Sample titles that fall under this line: Total	5,869,308	1,118,153	-	-	381,222	7,368,683	-
CSI: Sample titles that fall under this line: Total	5,221,909	1,551,357	-	-	551,830	7,355,096	-
CSI: Sample titles that fall under this line: Total	647,398	(433,204)	-	-	(170,608)	13,587	-

CSI: \$75,000 should be set aside for Dissolution and it can be spread out over the first THREE years if the school chooses. If spread out each year should minimally be \$25k.

**Harlem Hebrew Language Academy Charter School**

**PROJECTED BUDGET FOR 2016-2017**

**July 1, 2016 to June 30, 2017**

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

Assumptions  
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	5,869,308	1,118,153	-	-	381,222	7,368,683
Total Expenses	5,221,909	1,551,357	-	-	551,830	7,355,096
Net Income	647,399	(463,204)	-	-	(170,608)	13,587
Actual Student Enrollment	378	73	-	-	-	378
Total Paid Student Enrollment						

CSI:  
This line should show how many students a school intends to be paid for.  
For Example:  
If a school plans on enrollment of 100 students however is budgeted to only receive 95% of those

SUPPORT SERVICES  
MANAGEMENT & GENERAL  
FUNDRAISING TOTAL

A note can be added under assumptions describing the breakout.

**ENROLLMENT - \*School Districts Are Linked To Above Entries\***

District of Location	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
School District 2 (Enter Name)			378
School District 3 (Enter Name)			-
School District 4 (Enter Name)			-
School District 5 (Enter Name)			-
<b>TOTAL ENROLLMENT</b>	<b>378</b>	<b>73</b>	<b>378</b>
<b>REVENUE PER PUPIL</b>	<b>15,527</b>	<b>15,317</b>	<b>-</b>
<b>EXPENSES PER PUPIL</b>	<b>13,815</b>	<b>21,662</b>	<b>-</b>

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**MANAGEMENT LETTER**

**JUNE 30, 2016**

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

In planning and performing our audit of the financial statements of Harlem Hebrew Language Academy Charter School (“HHLA”) as of and for the year ended June 30, 2016 in accordance with auditing standards generally accepted in the United States of America, we considered HHLA’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 HHLA’s internal control. Accordingly, we do not express an opinion on the effectiveness of HHLA’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.

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.



October 14, 2016

**HARLEM HEBREW LANGUAGE ACADEMY  
CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND AUDITOR'S REPORTS**

**JUNE 30, 2016 AND 2015**

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**TABLE OF CONTENTS**

**Independent Auditor's Report**

**Exhibit**

**A - Statement of Financial Position**

**B - Statement of Activities**

**C - Statement of Functional Expenses**

**D - Statement of Cash Flows**

**Notes to Financial Statements**

**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**



## **Independent Auditor's Report**

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Harlem Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2016 and 2015, 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.

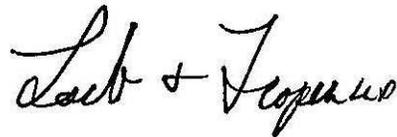
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harlem Hebrew Language Academy Charter School as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the year 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 October 14, 2016 on our consideration of Harlem 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 Harlem Hebrew Language Academy Charter School's internal control over financial reporting and compliance.



October 14, 2016

## HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## STATEMENT OF FINANCIAL POSITION

JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
Current assets		
Cash	\$ 118,475	\$ 212,165
Grants and contracts receivable	287,278	63,861
Prepaid expenses and other assets	<u>42,438</u>	<u>183,497</u>
Total current assets	448,191	459,523
Noncurrent assets		
Cash - reserves (Note 2)	75,104	50,037
Fixed assets - net (Note 3)	<u>490,588</u>	<u>186,761</u>
Total assets	<u>\$ 1,013,883</u>	<u>\$ 696,321</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities		
Accounts payable and accrued expenses	\$ 183,789	\$ 154,822
Accrued salaries and related liabilities	358,350	293,741
Refundable advances (Note 2)	<u>46,163</u>	<u>46,163</u>
Total liabilities	542,139	494,726
Net assets - unrestricted (Exhibit B)	<u>471,744</u>	<u>201,595</u>
Total liabilities and net assets	<u>\$ 1,013,883</u>	<u>\$ 696,321</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

## HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## STATEMENT OF ACTIVITIES

YEARS ENDED JUNE 30, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
Operating revenues		
State and local per-pupil operating revenues	\$ 5,100,388	\$ 3,610,762
Government grants and contracts	555,393	372,035
Foundations and corporate contributions	360,513	402,357
In-kind contributions (Note 4)	201,885	147,242
Other revenues	<u>32,132</u>	<u>50,806</u>
Total operating revenues	<u>6,250,311</u>	<u>4,583,202</u>
Operating expenses		
Program services		
General education	4,393,169	3,562,356
Special education	<u>1,038,383</u>	<u>500,301</u>
Total program services	5,431,552	4,062,657
Supporting services		
Management and general	<u>548,610</u>	<u>491,378</u>
Total operating expenses (Exhibit C)	<u>5,980,162</u>	<u>4,554,035</u>
Change in unrestricted net assets (Exhibit D)	270,149	29,167
Net assets - unrestricted - beginning of year	<u>201,595</u>	<u>172,428</u>
Net assets - unrestricted - end of year (Exhibit A)	<u>\$ 471,744</u>	<u>\$ 201,595</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

EXHIBIT C

STATEMENT OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2016 AND 2015

	2016				Total
	No. of Positions	Program Services		Supporting Services	
		General Education	Special Education	Management and General	
Administrative staff personnel	5	\$ 108,875	\$ 16,750	\$ 253,589	\$ 379,214
Instructional personnel	39	1,991,826	459,237		2,451,063
Non-instructional personnel	4	78,172	23,123		101,295
Total salaries and staff	<u>48</u>	2,178,873	499,110	253,589	2,931,572
Payroll taxes and employee benefits		512,804	117,467	59,683	689,954
Occupancy (Note 7)		748,244	171,398	87,085	1,006,727
Contracted services		169,034	47,194	4,891	221,119
Recruitment		40,229	11,767	231	52,227
Supplies and equipment		173,139	50,763	19,069	242,971
Student meal program		147,025	43,489		190,514
Student field trips		1,701	503		2,204
Repairs and maintenance		84,820	19,429	9,872	114,121
Printing and postage		3,298	755	384	4,437
Professional fees		71,379	16,350	83,074	170,803
Dues and subscription		830	190	97	1,117
Insurance		21,677	4,965	2,523	29,165
Telephone and internet		19,490	4,465	2,268	26,223
In-kind rent and services (Note 4)		150,050	34,371	17,464	201,885
Staff travel				166	166
Depreciation		70,576	16,167	8,214	94,957
Total expenses		<u>\$ 4,393,169</u>	<u>\$ 1,038,383</u>	<u>\$ 548,610</u>	<u>\$ 5,980,162</u>

-continued-

HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

EXHIBIT C

-2-

STATEMENT OF FUNCTIONAL EXPENSES

YEARS ENDED JUNE 30, 2016 AND 2015

	2015				
	No. of Positions	Program Services		Supporting Services	Total
		General Education	Special Education	Management and General	
Administrative staff personnel	4	\$ 102,375	\$ 15,750	\$ 229,299	\$ 347,424
Instructional personnel	27	1,542,655	181,461		1,724,116
Non-instructional personnel	4	75,504	17,586		93,090
<b>Total salaries and staff</b>	<b>35</b>	<b>1,720,534</b>	<b>214,797</b>	<b>229,299</b>	<b>2,164,630</b>
Payroll taxes and employee benefits		409,789	51,159	54,613	515,561
Occupancy (Note 7)		623,484	77,838	83,091	784,413
Contracted services		143,679	29,431	6,262	179,372
Recruitment		55,300	12,355	647	68,302
Supplies and equipment		160,325	36,475	17,675	214,475
Student meal program		121,702	28,347		150,049
Student field trips		9,091	2,118		11,209
Repairs and maintenance		83,628	10,440	11,145	105,213
Printing and postage		1,463	183	195	1,841
Professional fees		28,906	3,609	69,229	101,744
Dues and subscription		480	60	64	604
Insurance		20,070	2,506	2,675	25,251
Telephone and internet		17,255	2,155	2,300	21,710
In-kind rent and services (Note 4)		118,520	22,819	5,903	147,242
Staff travel				1,866	1,866
Depreciation		48,130	6,009	6,414	60,553
<b>Total expenses</b>		<b>\$ 3,562,356</b>	<b>\$ 500,301</b>	<b>\$ 491,378</b>	<b>\$ 4,554,035</b>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

**EXHIBIT D****HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL****STATEMENT OF CASH FLOWS****YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities		
Change in net assets (Exhibit B)	\$ 270,149	\$ 29,167
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	94,957	60,553
Decrease (increase) in assets		
Grants and contracts receivable	(223,417)	9,513
Prepaid expenses and other assets	141,059	(143,341)
Increase in liabilities		
Accounts payable and accrued expenses	28,967	77,081
Accrued salaries and related liabilities	64,609	98,358
Refundable advances	(46,163)	46,163
Net cash provided by operating activities	<u>330,161</u>	<u>177,494</u>
Cash flows from investing activities		
Fixed asset acquisitions	(398,784)	(82,117)
Increase in cash reserves	<u>(25,067)</u>	<u>(25,037)</u>
Net cash used by investing activities	<u>(423,851)</u>	<u>(107,154)</u>
Net change in cash	(93,690)	70,340
Cash - beginning of year	<u>212,165</u>	<u>141,825</u>
Cash - end of year	<u>\$ 118,475</u>	<u>\$ 212,165</u>

See independent auditor's report.

The accompanying notes are an integral part of these statements.

# HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016 AND 2015

### NOTE 1 - NATURE OF ORGANIZATION

Harlem Hebrew Language Academy Charter School (HHLA) is an educational corporation that operates as a charter school in the Borough of Manhattan, New York. On July 12, 2012, 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 HHLA a charter valid for a term of 5 years and renewable upon expiration. HHLA was organized to provide its students with the strong academic and personal foundation necessary to be ethical and informed global citizens and to develop a strong sense of social and civic responsibility. This is accomplished through an academically rigorous K-5 curriculum which includes integration of service learning and community service across the curriculum. In fiscal years 2016 and 2015, HHLA operated classes for 290 students in grades K-3 and 212 students in grades K-2, respectively. HHLA opened the school on August 26, 2013.

HHLA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. HHLA 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.

***Cash - reserves*** - Deposits represent funds held aside for contingency purposes as required by the New York City Department of Education.

***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, 2016.

***Fixed assets*** - Fixed assets are recorded at cost. Items with a cost of \$1,000 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 - 7 years
-----------------------------------	-------------

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL****NOTES TO FINANCIAL STATEMENTS****JUNE 30, 2016 AND 2015****NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

***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.

***Refundable advances*** - Advances represent funds received from government agencies for the following year's programs.

***State and local per-pupil revenues*** - Revenues from the state and local governments in accordance with HHLA'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 HHLA when services are rendered.

***Government grants and contract revenues and receivables*** - Revenues from government grants and contracts to which HHLA 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 HHLA. Receivables are recorded when the revenue is earned.

***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.

***Functional allocation of expenses*** - The costs of providing the programs and other activities of HHLA 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.

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016 AND 2015**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Fundraising* - Fundraising 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* - HHLA has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending June 30, 2013 and subsequent remain subject to examination by applicable taxing authorities.

*Subsequent events* - Subsequent events have been evaluated through October 14, 2016, which is the date the financial statements were available to be issued.

**NOTE 3 - FIXED ASSETS**

	2016	2015
Furniture, fixtures and equipment	\$ 430,046	\$ 291,127
Construction in progress	259,865	
	689,911	291,127
Accumulated depreciation	(199,323)	(104,366)
	\$ 490,588	\$ 186,761

**NOTE 4 - IN-KIND CONTRIBUTIONS**

In-kind contributions were from two not-for-profit organizations, Friends of Hebrew Language Academy Charter Schools, Inc. and Hebrew Public. Friends of Hebrew Language Academy Charter School's contribution consisted of occupancy costs of \$56,775 and \$55,708 in 2016 and 2015, respectively. In addition, certain personnel services are paid for directly by Hebrew Public in the amount of \$145,130 and \$91,534 in 2016 and 2015, respectively. Total in-kind contributions amounted to \$201,885 and \$147,242 in 2016 and 2015, respectively.

**NOTE 5 - PENSION PLAN**

HHLA has a defined contribution retirement plan which covers substantially all full-time employees. HHLA contributed a dollar-to-dollar match up to 3% of the employees' compensation. Pension expense under this plan was \$58,572 and \$52,238 for the employer match and \$1,875 and \$2,935 for administrative fees in 2016 and 2015, respectively.

-continued-

**HARLEM HEBREW LANGUAGE ACADEMY CHARTER SCHOOL**

**NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2016 AND 2015**

**NOTE 6 - 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 HHLA to a concentration of credit risk are cash accounts with financial institutions in excess of FDIC insurance limits.

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

**NOTE 7 - LEASE COMMITMENT**

HHLA entered into a noncancelable lease as of July 1, 2015 which will expire on June 30, 2033. Rent for each term will be determined by mutual agreement each year. For the years ended June 30, 2016 and 2015, rent expense amounted to \$950,000 and \$700,000, respectively. Future minimum payments are as follows:

2017	\$ 1,160,000
2018	1,160,000
2019	1,160,000
2020	1,160,000
Thereafter	<u>15,080,000</u>
	<u>\$ 19,720,000</u>

**NOTE 8 - CHARTER MANAGEMENT ORGANIZATION**

On January 6, 2016, HHLA entered into an educational services agreement with a charter management organization ("CMO") to provide expertise necessary to effectively provide essential programming and services to the charter school. The agreement continues through June 30, 2018. The expense for 2016 amounted to \$60,000.



**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**

Independent Auditor's Report

**Board of Trustees  
Harlem 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 Harlem Hebrew Language Academy Charter School, which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 14, 2016.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Harlem 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 Harlem Hebrew Language Academy Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Harlem 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.

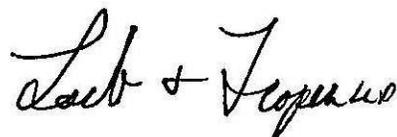
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Harlem 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.



October 14, 2016

**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

**Trustee Name:**

Linda Tarry-Chard

**Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):**

Harlem Hebrew Language Academy Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).
  
2. Is the trustee an employee of any school operated by the Education Corporation?  
 **Yes**    **No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 **Yes**    **No**

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

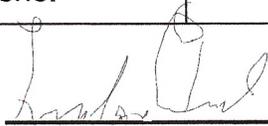
Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

*Please write "None" if applicable. Do not leave this space blank.*

None .

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None.				



Signature

8/1/2016

Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

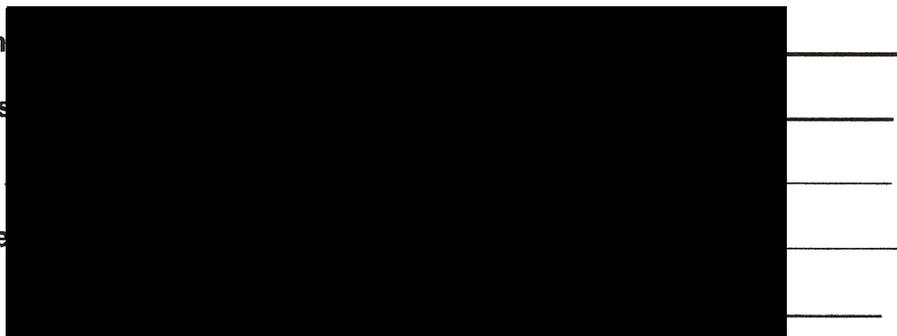
**Business Telephone:**

**Business Address:**

**E-mail Address:**

**Home Telephone:**

**Home Address:**



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

Daniel M. Cohen

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Harlem Hebrew Language Academy

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Treasurer

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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

<b>NONE</b>	<i>Please write "None" if applicable. Do not leave this space blank.</i>		
-------------	--	--	--

5. 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(s) governed by the Education Corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
<b>NONE</b>				

*[Handwritten Signature]*  
 Signature

*7/18/2016*  
 Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

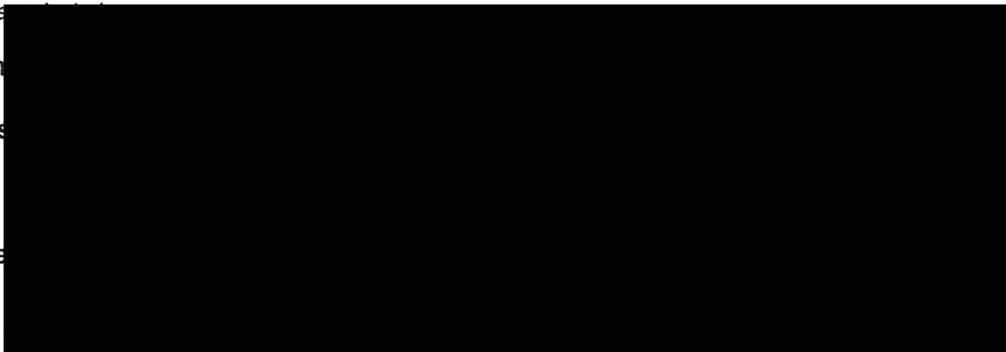
**Business Telephone:**

**Business Address:**

**E-mail Address:**

**Home Telephone:**

**Home Address:**



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

**Trustee Name:**

Andrew Suzman

**Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):**

Harlem Hebrew

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Board Member

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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

NONE

Please write "None" if applicable. Do not leave this space blank.			
	None		

5. 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(s) governed by the Education Corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write None.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				
		None		

Andrew B. Syman  
Signature

July 25, 2016  
Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

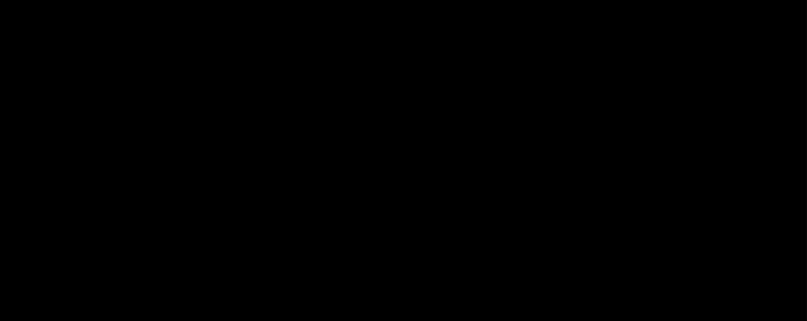
Business Telephone: \_\_\_\_\_

Business Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Home Address: \_\_\_\_\_



<b>Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</b>
---

**Trustee Name:**

Basil A. Smikle Jr.

---

**Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):**

Harlem Hebrew Academy

---

- List all positions held on the education corporation board (e.g., president, treasurer, parent representative).
- Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

- Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

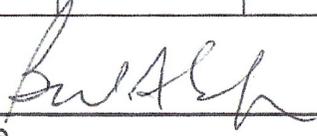
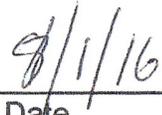
- Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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

Please write "None" if applicable. Do not leave this space blank.

5. 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(s) governed by the Education Corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write None.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				


  
 \_\_\_\_\_  
 Signature Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

**Business Telephone:** \_\_\_\_\_  
**Business Address:** \_\_\_\_\_  
**E-mail Address:** \_\_\_\_\_  
**Home Telephone:** \_\_\_\_\_  
**Home Address:** \_\_\_\_\_

**Disclosure of Financial Interest by a Current or Proposed Charter School  
Education Corporation Trustee**

Trustee Name:

*WILLIAM A. ALLEN*

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

*Harlem Hebrew Language  
Charter School*

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

*Vice Chair & Trustee*

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

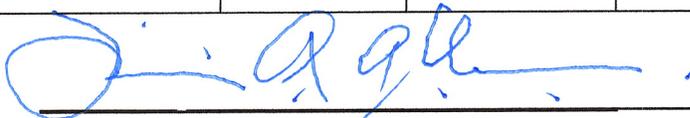
Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

*Please write "None" if applicable. Do not leave this space blank.*

None

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				


8-1-16

Signature Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

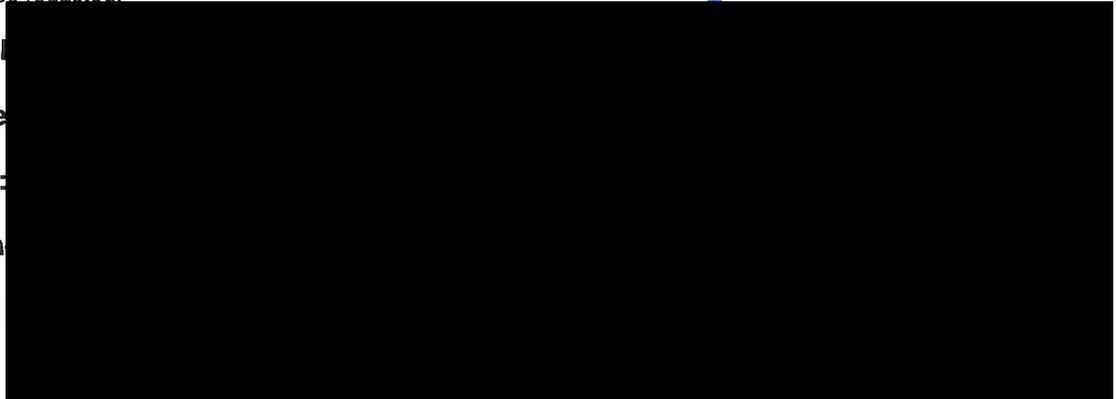
**Business Telephone:**

**Business Address:**

**E-mail Address:**

**Home Telephone:**

**Home Address:**



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

CELIA S. WICKHAM

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Harlem Hebrew Language Academy

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Trustee

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
<u>None</u>	<u>None</u>		



<b>Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</b>
---

**Trustee Name:**

David Gedzelman

**Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):**

Harlem Hebrew Language Academy Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Secretary

2. Is the trustee an employee of any school operated by the Education Corporation?  
 **Yes**  **No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

**Yes**  **No**

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

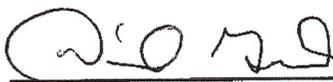
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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

<i>Please write "None" if applicable. Do not leave this space blank.</i>			
<b>None</b>			

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
<b>SEE ATTACHED</b>				



Signature

7/28/16

Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

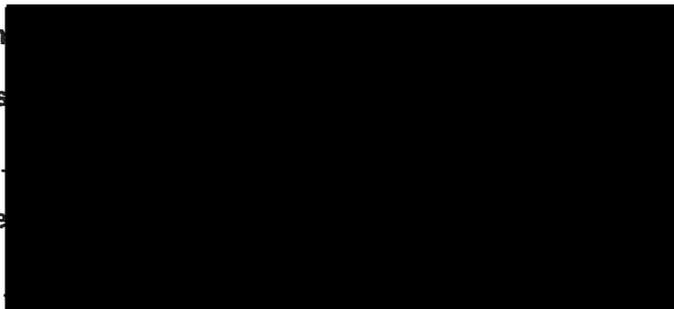
**Business Telephone:**

**Business Address:**

**E-mail Address:**

**Home Telephone:**

**Home Address:**



Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Hebrew Public	CMO		David Gedzelman (Secretary & Treasurer)	Disclosed board membership to school Board; recused self from all related votes and actions
Friends of Hebrew Language Academy Charter Schools, Inc.	Facilities Rental	\$950,000	David Gedzelman, Secretary & Treasurer	As above
Friends of Hebrew Language Academy Charter Schools, Inc.	In-Kind Real Estate Taxes	\$57,040	As above	As above
Friends of Hebrew Language Academy Charter Schools	Grant	\$339,000	As above	As above
The Steinhardt Foundation for Jewish Life	Grant	\$20,000	David Gedzelman, President & CEO	As above

**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name: Giovanna Delucchi

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Harlem Hebrew Language Academy

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Chair of Education Committee
2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name:

Linda ARISTONDO

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Harlem Hebrew

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

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
			<u>NONE</u>

Please write "None" if applicable. Do not leave this space blank.

NONE

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p style="font-size: 2em; color: blue;">NONE</p>				

*S. Gallo*

7/20/16

Signature

Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

- Business Telephone: \_\_\_\_\_
- Business Address: \_\_\_\_\_
- E-mail Address: \_\_\_\_\_
- Home Telephone: \_\_\_\_\_
- Home Address: \_\_\_\_\_



**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

Trustee Name: Michael A. Walrond, Jr.

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name): Harlem Hebrew School

- List all positions held on the education corporation board (e.g., president, treasurer, parent representative).
- Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

- Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?  
 Yes  No

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

- Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

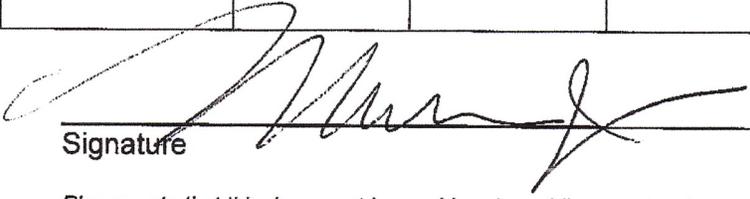
Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

Please write "None" if applicable. Do not leave this space blank.

NONE

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write None.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p style="font-size: 3em;">NONE</p>				


7/27/16  
 Signature \_\_\_\_\_ Date \_\_\_\_\_

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Request for this information provided below will be

Business Telephone: \_\_\_\_\_

Business Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Home Address: \_\_\_\_\_

**Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee**

**Trustee Name:**

Sara Berman

---

**Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):**

Harlem Hebrew Language Academy Charter School

---

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

Board Chair

2. Is the trustee an employee of any school operated by the Education Corporation?  
 Yes  No

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

Yes  No

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

4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

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

None.	<i>Please write "None" if applicable. Do not leave this space blank.</i>		
-------	--	--	--

5. 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(s) governed by the Education Corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write **None**.

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
See attached.	<i>Please write "None" if applicable. Do not leave this space blank.</i>			



Signature

7/27/2016

Date

*Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

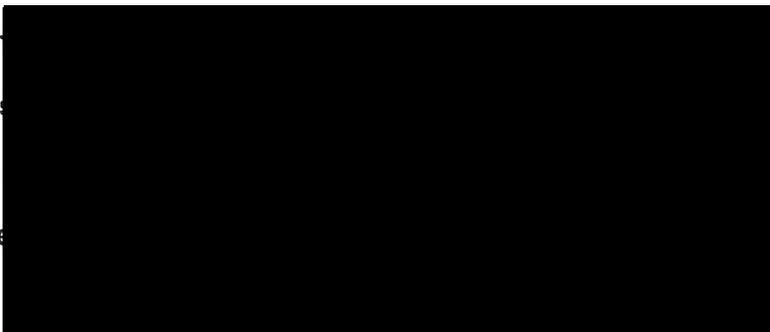
Business Telephone: \_\_\_\_\_

Business Address: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Home Telephone: \_\_\_\_\_

Home Address: \_\_\_\_\_



Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Hebrew Public	CMO		Sara Berman (Board chair)	Notified school board of membership in organization; recused myself from all conflicting or potentially conflicting matters
Friends of Hebrew Language Academy Charter School, Inc.	Facilities Rental	\$950,000	Sara Berman (President & Chair)	Notified school board of membership in organization; recused myself from all conflicting or potentially conflicting matters
Friends of Hebrew Language Academy Charter School, Inc.	In-Kind Real Estate Taxes	\$57,040	Sara Berman (President & Chair)	Notified school board of membership in organization; recused myself from all conflicting or potentially conflicting matters
Friends of Hebrew Language Academy	Grant(s)	\$339,000	Sara Berman (President & Chair)	Notified school board of membership in organization;

**Charter  
School, Inc.**

**recused myself  
from all  
conflicting or  
potentially  
conflicting  
matters**

**Steinhardt  
Foundation for  
Jewish Life**

**Grant(s)**

**\$20,000**

**Sara Berman  
(Vice-Chair)**

**Notified school  
board of  
membership in  
organization;  
recused myself  
from all  
conflicting or  
potentially  
conflicting  
matters**



# Entry 9 BOT Table

Created: 07/08/2016

Last updated: 07/14/2016

## Page 1

### 1. Current Board Member Information

	Trustee Name	Email Address	Position on the Board	Committee Affiliations	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role at School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Sara Berman		Chair/Board President	Executive & Board Development Committee	Yes	Charter school development and implementation, charter school governance, private philanthropy.	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
2	William Allen		Vice Chair/Vice President	Executive, Board Development & Real Estate Committee	Yes	Charter school governance (Sisulu Walker), youth programming in Harlem, community outreach and engagement, Harlem resident.	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
						Nonprofit	

3	David Gedzelman		Secretary	Executive, Finance, Education, Separation of Church & State and Real Estate Committees	Yes	leadership and management, fundraising, charter school development and implementation, charter school governance (HLA), private philanthropy, resident of CSD 3 and parent of school-age children.	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
4	Daniel Marks Cohen		Treasurer	Executive, Finance & Real Estate Committees	Yes	Real estate financing and facilities development, finance, nonprofit governance, resident of CSD 3, community leader, Democratic State Committeeman	Elected: July 1, 2012 as a Board Member Elected: July 1, 2013 as the Treasurer Total Terms served: 3 Length Served: 3 years Elected: July 1, 2013 as Treasurer
5	Linda Aristondo		Trustee/Member	Separation of Church/State Compliance Committee	Yes	Legal experience and nonprofit governance, Harlem resident	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
							Elected: July 1,

6	Giovanna Delucchi		Trustee/Member	Education Committee	Yes	Education, public school administration.	2012 Total Terms served: 3 Length Served: 3 years
7	Basil Smikle		Trustee/Member	Education & Real Estate Committees	Yes	Public relations, political and community outreach, public school development.	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
8	Andrew Suzman		Trustee/Member	Finance Committee	Yes	Finance, private philanthropy.	Elected: July 1, 2012 as Treasurer Total Terms served: 3 Length Served: 3 years
9	Linda Tarry-Chard		Trustee/Member		Yes		
10	Michael Walrond		Trustee/Member		Yes		
11	Celia Wickham		Trustee/Member	Education Committee	Yes	Family Advocacy, youth counseling, community outreach, Harlem resident.	Elected: July 1, 2012 Total Terms served: 3 Length Served: 3 years
12							
13							
14							
15							
16							
17							
18							

19							
20							

**2. Total Number of Members on June 30, 2015**

(No response)

**3. Total Number of Members Joining the Board 2015-16 School Year**

(No response)

**4. Total Number of Members Departing the Board during the 2015-16 School Year**

(No response)

**5. Number of Voting Members 2015-16, as set by the by-laws, resolution or minutes**

(No response)

**6. Number of Board Meetings Conducted in the 2015-16 School Year**

12

**7. Number of Board Meetings Scheduled for the 2016-17 School Year**

12

**Thank you.**



**Board of Trustees Annual Meeting**

Wednesday, June 8, 2016  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

**Minutes**

**Trustees Present**

**Trustees Not Present**

Linda Aristondo	William Allen
Sara Berman	Basil Smilke
Daniel Cohen	Andrew Suzman
David Gedzelman	Celia Wickham
Giovanna Delucchi*	
Linda Tarry-Chard	
Michael Walrond	
*by video conference	

**Also Present**

Lisa Bianco-Cheung, Director of Operations

Shane Goldstein-Smith, Executive Director for the NY Region for Hebrew Public

Robin Natman, Head of School

Eli Schaap, Finance Committee Member

Ursula Vericain, Bookkeeper & HR Coordinator

Hindie Weissman, Director of Educational Services for the NY Region for Hebrew Public

**1. Call to Order**

Sara Berman called the meeting to order at 6:39 PM.

**2. Adoption of Agenda**

Sara Berman made a motion to adopt the June 2016 agenda. David Gedzelman seconded and the motion carried unanimously.

**3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the May 2016 board meetings. Linda Aristondo seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

**8. CMO Update**

**a. HOS Search Update**

Shane Goldstein-Smith briefed the board on the search for a successor to Robin Natman.

**b. Suggested Committee Date Distribution**

Shane Goldstein-Smith briefed the board on the finance and education committee meeting date schedules for the 2016-2017 school year. A handout of that schedule was provided at the meeting.

**c. Volunteers needed for adhoc CMO evaluation committee**

Shane Goldstein-Smith asked for volunteers to participate in a committee to review the CMO's progress since it came onboard in February 2016. Members were asked to reach out to her if they were interested in serving.

**9. Committee Reports**

**a. Executive Committee**

Sara Berman reported that the Executive Committee met by phone on Friday, June 3<sup>rd</sup> and approved the agenda for this meeting.

**b. Finance Committee**

Dan Cohen reported the Finance Committee has been working regularly to approve expenses of \$5,000 or more by email. On May 24, 2016, the committee met by conference call to review both the financial reports as of April 30, 2016 and the proposed budget for the 2016-2017 school year. The Committee voted to recommend that the Board accept the April financial reports and adopt the 2016-17 budget.

**c. Board Development Committee**

David Gedzelman reported that the Board Development Committee met on June 3<sup>rd</sup>.

The Committee voted to nominate Sara Berman, William Allen, Linda Aristondo and Dan Cohen, whose terms expire this month, for re-election to three year terms expiring June 30, 2019. The Committee voted to nominate the current slate of officers for re-election for the coming year. The chair affirmed the committee assignments for the 2016-2017 year a list of which was distributed.

**10. Board Actions**

a. Acceptance of Financial Reports

Sara Berman made a motion to approve the financial reports as of April 30, 2016. Linda Tarry-Chard seconded and the motion carried unanimously.

b. Approval of 2016-2017 Budget

Sara Berman made a motion to approve the 2016-2017 school budget. Michael Walrond seconded and the motion carried unanimously.

c. Approval of 2016-2017 School Board Meeting Calendar

Sara Berman made a motion to approve the 2016-2017 School Board Meeting Calendar. Linda Aristondo seconded and the motion carried unanimously.

d. Election of Trustees and Officers

Sara Berman made a motion to approve the slate of trustees and officers as recommended by the Board Development committee. Giovanna Delucca seconded and the motion carried unanimously.

e. New One-Year Amendment of the Sublease

Sara Berman made a motion to authorize the Head of School to proceed with negotiating and executing an amendment to the sublease in the amount of \$1,160,000 for the 2016-2017 school year. David Gedzelman seconded and the motion carried unanimously.

f. Contract Authorizations

Sara Berman made a motion to approve the following vendor agreements as recommended by the Head of School for the 2016-2017 school year:

<b>Vendor</b>	<b>Services</b>	<b>Amount (Up To)</b>
Total Building Management	<b>Cleaning Services</b>	\$120,000
Healthy Heart Hippo	<b>School Meals</b>	\$225,602
City Investigations	<b>Security Services</b>	\$58,683
School Bus by Superior	<b>Supplemental Bus Service</b>	\$4,400

Network Outsource	<b>IT Management Services - CloudSource - Non E- Rate</b>	\$35,304
Network Outsource	<b>IT Management Services - E-Rate</b>	\$11,988
Cohen Schneider	<b>Legal Services</b>	\$25,000
Charter School Business Management (CSBM)	<b>Accounting Services</b>	\$40,000
Rodriguez Valle	<b>Website Maintenance Contract</b>	\$1,500
HP	<b>School/Staff Technology</b>	\$20,000
School Specialty	<b>School Furniture</b>	\$50,000
Konika Minolta	<b>Konika BizHub C – DOE Contract</b>	\$5,400
Konika Minolta	<b>Konika BizHub 754e – Not a DOE Contract</b>	\$4,600
Loeb & Troper	<b>Audit Services</b>	\$22,000

Linda Tarry-Chard seconded and the motion carried unanimously.

g. FOHLA Grant Resolution

Sara Berman made a motion to accept a grant from FOHLA of up to \$100,000.00.

Michael Walrond seconded and the motion carried unanimously.

h. Summer School Lease

Sara Berman made a motion to authorize the Head of School to proceed with negotiating and executing the summer school lease with I18 Community Equities LLC for up to \$17,500. Daniel Cohen seconded and the motion carried unanimously.

11. Executive Session

Sara Berman made a motion to go into executive session to discuss a personnel issue.

Dan Cohen seconded and the motion carried unanimously.

Dan Cohen made a motion to go out of Executive Session. Michael Walrond seconded and the motion carried unanimously.

No votes or actions were taken during this time.

12. Board Performance Surveys

Shane Goldstein-Smith explained that as per charter law, each member of the board is required to fill out a survey(s) of board performance annually and submit said survey(s) to the board chair. The following two surveys were submitted and completed by the board:

- a. Board Member Survey
- b. Board Performance Survey

13. Adjournment

Sara Berman made a motion to adjourn. Giovanna Delucca seconded and the motion carried unanimously. The meeting was adjourned at 7:42 PM.



**Board of Trustees Meeting**

Wednesday, May 4, 2016  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

**Minutes**

**Trustees Present**

William Allen\*  
Linda Aristondo  
Sara Berman\*  
Daniel Cohen  
David Gedzelman  
Andrew Suzman\*  
Linda Tarry-Chard  
*\*by video conference*

**Trustees Not Present**

Giovanna Delucchi  
Basil Smilke  
Michael Walrond  
Celia Wickham

**Also Present**

Lisa Bianco-Cheung, Director of Operations  
Linda Esposito, Director of Curriculum and Instruction  
Shane Goldstein-Smith, Executive Director for the NY Region for Hebrew Public  
Robin Natman, Head of School  
Elyse Piker, Director for Operations for the NY Region for Hebrew Public  
Ursula Vericain, Bookkeeper & HR Coordinator  
Hindie Weissman, Director of Educational Services for the NY Region for Hebrew Public

**1. Call to Order**

David Gedzelman called the meeting to order at 6:35 PM.

**2. Adoption of Agenda**

David Gedzelman made a motion to adopt the April and May 2016 agenda(s). Linda Tarry-Chard seconded and the motion carried unanimously.

**3. Approval of Minutes**

David Gedzelman made a motion to approve the minutes from the March and April 2016 board meetings. Linda Aristondo seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

**8. CMO Update**

**a. HOS Search Update**

Shane Goldstein-Smith briefed the board on the search for a successor to Robin Natman.

**b. Documentary at HH Proposal**

Morris Ardoin briefed the board about a New York based producer who is interested in producing a documentary about Harlem Hebrew. More details will follow at a later date.

**c. Construction Updates**

David Gedzelman updated the board as to the construction taking place on the building throughout the summer.

**d. Board Disclosure and Conflict of Interest Statement Forms**

Elyse Piker distributed the conflict of interest statement forms to the board to fill out and notified the board that disclosure forms would be forthcoming to them during the summer months.

**9. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by phone on Tuesday, May 3, 2016 and approved the agenda for this meeting.

**b. Finance Committee**

Dan Cohen reported that the Finance Committee has been working regularly to approve expenses of \$5,000 or more by email. On May 2, 2016 the committee

reviewed and approved Harlem Hebrew's 2014 990 form. Additionally, the committee voted to recommend that the Board accept the financial reports as of March 31, 2016.

**c. Education Committee**

Linda Terry-Chard reported that the Education Committee met by phone on Tuesday, May 3, 2016. The committee discussed and recommended approval of the school calendar for the 2016-17 school year. Additionally, the committee agreed that the Performance Based Incentive, for the 2015-16 school year will take the form of an incentive bonus equally divided amongst the staff. School enrollment updates were shared for grades K-2.

**10. Board Actions**

**a. Approval of 2016-2017 School Calendar**

David Gedzelman made a motion to approve the proposed 2016-2017 school calendar. Dan Cohen seconded and the motion carried unanimously.

**b. Acceptance of February and March 2016 Financial Reports**

David Gedzelman made a motion to accept the Financial Reports as of February 29, 2016 and March 31, 2016, respectively. Andrew Suzman seconded and the motion carried unanimously.

**c. Approval of Contracted Services**

David Gedzelman made a motion to accept the head of school's recommendation for contracted IT services from Network Outsource for 2016-2017 for \$46,362.28. William Allen seconded and the motion carried unanimously.

**II. Adjournment**

David Gedzelman made a motion to adjourn. William Allen seconded and the motion carried unanimously. The meeting was adjourned at 7:04 PM.



## **Board of Trustees Meeting**

Wednesday, April 13, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

Sara Berman  
Giovanna Delucchi\*  
David Gedzelman  
Andrew Suzman\*  
Linda Tarry-Chard  
*\*by video conference*

#### **Trustees Not Present**

William Allen  
Dan Cohen  
Basil Smilke  
Michael Walrond  
Celia Wickham

#### **Also Present**

Lisa Bianco-Cheung, Director of Operations  
Shane Goldstein-Smith, Executive Director for the NY Metro Region for Hebrew Public  
Robin Natman, Head of School  
Elyse Piker, Director for Operations for the NY Metro Region for Hebrew Public  
Ursula Vericain, Bookkeeper & HR Coordinator  
Hindie Weissman, Director of Educational Services for the NY Metro Region for Hebrew Public

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:45 PM.

#### **2. Adoption of Agenda**

The agenda could not be adopted as a quorum was not present.

#### **3. Approval of Minutes**

The minutes from the March 2016 meeting could not be approved as a quorum was not present.  
The motion has been tabled to the next board meeting.

#### **4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website. Ms. Natman also briefly discussed the success of the student lottery which took place on Tuesday, April 12<sup>th</sup>. She also briefed the board on family fun-days taking place on weekends and community building.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on April 11th and approved the agenda for this meeting.

**b. Finance Committee**

David Gedzelman reported that the Finance Committee has been working regularly to approve expenses of \$5,000 or more by email. The committee discussed the distribution of the Performance Based Incentive (PBI). On April 11, 2016, the committee voted to recommend that the Board accept the financial reports as of February 29, 2016.

**c. Education Committee**

Giovanna Delucchi reported that the HH Ed Committee met by phone on April 11<sup>th</sup>. The committee received updates regarding the NYS ELA Assessments, Applications for 2016-17 school year and Curriculum updates in both General Studies and Hebrew. Additionally, an in-depth look at March F & P data with a focus on subgroups was shared.

**9. Board Actions**

**a. Acceptance of Financial Reports**

The financial reports as of February 29<sup>th</sup>, 2016 could not be accepted as a quorum was not present. The motion has been tabled to the following board meeting.

**10. New Business**

Sara Berman confirmed that as chair she has appointed a task force to address select personnel issues consisting of William Allen, Dan Cohen, David Gedzelman and Linda Tarry-Chard.

**11. Adjournment**

Sara Berman made a motion to adjourn. Linda Terry-Chard seconded and the motion carried unanimously. The meeting was adjourned at 7:13 PM.



## **Board of Trustees Meeting**

Wednesday, March 9, 2015

6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

Linda Aristondo

Sara Berman

Daniel Cohen

David Gedzelman

Andrew Suzman\*

Linda Tarry-Chard

Celia Wickham

*\*by video conference*

#### **Trustees Not Present**

William Allen

Giovanna Delucchi

Basil Smilke

Michael Walrond

#### **Also Present**

Lisa Bianco-Cheung, Director of Operations

Linda Esposito, Director of Curriculum and Instruction

Robin Natman, Head of School

Elyse Piker, Director for Operations for the NY Region for Hebrew Charter School Center

Shane Goldstein-Smith, Executive Director for the NY Region for Hebrew Charter School Center

Ursula Vericain, Bookkeeper & HR Coordinator

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:45 PM.

#### **2. Adoption of Agenda**

Sara Berman made a motion to adopt this agenda. David Gedzelman seconded and the motion carried unanimously.

**3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the February 2016 meeting. Linda Aristondo seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website. Ms. Natman together with Dr. Linda Esposito, director of general studies curriculum and instruction, reported on the school's preparations for the upcoming New York State assessments.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on March 3rd and prepared the agenda for this meeting.

**b. Finance Committee**

David Gedzelman reported that the Finance Committee has been regularly reviewing and approving expenses of \$5,000 or more by email. On March 2nd, the committee met to review and discuss the Financial Reports as of January 31st, 2016.

**9. Board Actions**

**a. Acceptance of Financial Reports**

Sara Berman made a motion to accept the financial reports as of January 31st, 2016. Celia Wickham seconded and the motion carried unanimously.

**b. Acceptance of Parent Organization partnership with Fairway**

Sara Berman made a motion to accept the Parent Organization's partnership with Fairway Supermarkets to raise funds to support activities in the school. Dan Cohen seconded and the motion carried unanimously.

**10. Adjournment**

Sara Berman made a motion to adjourn. Andrew Suzman seconded and the motion carried unanimously. The meeting was adjourned at 7:02 PM.



**Board of Trustees Meeting**

Wednesday, February 10, 2016  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

**Minutes**

**Trustees Present**

Linda Aristondo  
Daniel Cohen  
David Gedzelman  
Giovanna Delucchi\*  
Basil Smikle\*  
Linda Tarry-Chard  
Celia Wickham  
*\*by video conference*

**Trustees Not Present**

William Allen  
Sara Berman  
Andrew Suzman  
Michael Walrdond

**Also Present**

Lisa Bianco-Cheung, Director of Operations  
Robin Natman, Head of School  
Elyse Piker, Director for Operations for the NY Region for Hebrew Charter School Center  
Shane Goldstein-Smith, Executive Director for the NY Region for Hebrew Charter School Center

**1. Call to Order**

David Gedzelman called the meeting to order at 6:46 PM.

**2. Adoption of Agenda**

David Gedzelman made a motion to adopt this agenda. Dan Cohen seconded and the motion carried unanimously.

**3. Approval of Minutes**

David Gedzelman made a motion to approve the minutes from the January 2016 meeting. Linda Aristondo seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on February 9th and prepared the agenda for this meeting.

**b. Finance Committee**

Dan Cohen reported that the Finance Committee has been regularly reviewing and approving expenses of \$5,000 or more by email. On February 8, the committee met to review the Financial Reports as of December 31, 2015 and voted to recommend that they be accepted by the Board.

**c. Education Committee**

David Gedzelman reported that the Education Committee met by phone on Monday, February 8<sup>th</sup>, 2016. Updates regarding the 2016-17 school year enrollment applications, staffing and curriculum were discussed. January literacy benchmarking data was shared.

**9. Board Actions**

**a. Acceptance of Financial Reports**

David Gedzelman made a motion to accept the financial reports as of December 31, 2015. Celia Wickham seconded and the motion carried unanimously.

**10. Adjournment**

David Gedzelman made a motion to adjourn. Linda Tarry-Chard seconded and the motion carried unanimously. The meeting was adjourned at 7:10 PM.



## **Board of Trustees Meeting**

Wednesday, January 6, 2016  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

Linda Aristondo  
Sara Berman  
David Gedzelman  
Andrew Suzman\*  
Linda Tarry-Chard  
Celia Wickham  
*\*by video conference*

#### **Trustees Not Present**

William Allen  
Daniel Cohen  
Giovanna Delucchi  
Basil Smikle  
Michael Walrond

#### **Also Present**

Robin Natman, Head of School

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:36 PM.

#### **2. Adoption of Agenda**

Sara Berman made a motion to adopt this agenda. David Gedzelman seconded and the motion carried unanimously.

#### **3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the November 4 and December 2, 2015 meetings. David Gedzelman seconded and the motion carried unanimously.

#### **4. Public Comments**

None.

#### **5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website. In addition to her written comments, she informed the Board that the School's authorizer had approved the revision to the charter setting the length of the academic year at 185 days. Classes will start in the fall one week later than in previous years.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on January 4 and prepared the agenda for this meeting.

**b. Finance Committee**

David Gedzelman reported that the Finance Committee has continued to approve expenses of \$5,000 or more by email. On January 5, the committee met by conference call to review the financial reports as of November 30, 2015 and voted to recommend that they be accepted by the Board.

**c. Education Committee**

Sara Berman reported that the Education Committee met by conference call on December 18 and reviewed the current status of student and staff recruitment and also received a report on the development of the Harlem Migration and Immigration Curriculum.

**d. Real Estate Committee**

David Gedzelman reported on behalf of the Real Estate Committee that the permits for the expansion of the School's facility should be received in the next 10 days and the work will begin this month.

**9. Board Actions**

**a. Acceptance of Financial Reports**

Sara Berman made a motion to accept the financial reports as of October 31 and November 30, 2015. Celia Wickham seconded and the motion carried unanimously.

**b. CMO Agreement Authorization**

Andrew Suzman made a motion that the Board adopt the following resolution:

“WHEREAS, at a meeting of the Board held on June 10, 2015, the Board adopted a resolution approving (subject to approval by the New York State

Education Department (“NYSED”) the engagement of the Hebrew Charter School Center (“HCSC”) as the School’s charter management organization (the “CMO”) and directing that the School begin and complete negotiations with HCSC to assume the role as the School’s CMO as soon as practicable in the 2015-16 school year; and

WHEREAS, at a meeting of the Board held on July 8, 2015 the Board adopted a resolution directing and authorizing the Executive Committee to work with the School’s legal counsel to negotiate and finalize a draft educational services agreement (the “Agreement” or “ESA”) for submission to NYSED so that the Request can be timely reviewed and approved and such an Agreement was so finalized with HCSC; and

WHEREAS, in the late summer of 2015 representatives of the School, the Board, and legal counsel prepared and submitted to NYSED a request for a material revision to the School’s Charter to permit the School to contract with HCSC as the School’s CMO (the “Material Revision”) and included with its submission a draft Agreement; and

WHEREAS, on December 14, 2015, at the suggestion of NYSED, the University of the State of New York’s Board of Regents approved the Material Revision; and

WHEREAS, the School desires to execute the Agreement with HCSC, to be effective as of the date hereof;

NOW THEREFORE, IT IS HEREBY RESOLVED, that the School be, and hereby is, authorized and directed to enter into the ESA, effective as of January 6, 2016;

BE IT FURTHER RESOLVED, that each of the officers of the School and the Head of School (each, a “Proper Officer”), be and hereby is authorized and directed, without the signature or approval of any other Proper Officer or of any other person or entity, jointly and severally, to execute and deliver the ESA, in substantially the form presented to the Board, with such changes, additions, deletions or other modifications thereto as the Proper Officer deems necessary or appropriate, with such approval to be conclusively evidenced by the execution and delivery thereof by such Proper Officer, and such further agreements, certificates, assignments, instruments, consents and documents ancillary to the ESA or necessary in the determination of any Proper Officer, in the name of and on behalf of the School, to fully carry out the intent and accomplish the purposes of the foregoing resolutions;

BE IT FURTHER RESOLVED, that the members of the Board, be, and hereby are, authorized and directed, without the signature or approval of any other person or entity, jointly and severally, in the name and on behalf of the School, to pay all such expenses and otherwise undertake all other actions, as in their

judgment shall be necessary, proper and advisable in order to fully carry out the intent and accomplish the purposes of the foregoing resolutions; and

BE IT FURTHER RESOLVED, that all actions heretofore taken by any Proper Officer, for and on behalf of the School in connection with the ESA, shall be and hereby are ratified and approved, and that the authority given hereunder shall be retroactive and any and all acts hereunder performed prior to the passage of these resolutions are hereby ratified and approved.”

Linda Tarry-Chard seconded, and the motion carried unanimously with Sara Berman and David Gedzelman recusing themselves.

**c. Acceptance of Grant**

Linda Aristondo made a motion to accept a grant from Friends of Hebrew Language Academy Charter Schools in the amount of up to \$249,000 and to ratify the Head of School’s execution of the Grant Agreement. Celia Wickham seconded and the motion carried unanimously with Sara Berman and David Gedzelman recusing themselves.

**d. Amendment of Grant**

Linda Tarry-Chard made a motion to authorize the Head of School to enter into an agreement with The Steinhardt Foundation for Jewish Life amending the Grant Agreement authorized on August 12, 2015 to increase the Grant amount by \$5,000 to engage teachers in writing lesson plans for the Harlem Migration and Immigration Curriculum. Linda Aristondo seconded and the motion carried with Sara Berman and David Gedzelman recusing themselves.

**e. Amendment of Contract Resolution**

Sara Berman made a motion to amend the resolution dated September 9, 2015 authorizing the Head of School to enter into an agreement with BL Companies to reflect and confirm the actual date on which work commenced and to increase the maximum amount of the service fee to \$259,885. Linda Aristondo seconded and the motion carried unanimously.

**12. Adjournment**

Sara Berman made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously. The meeting was adjourned at 7:05 PM.



**Board of Trustees Meeting**

Wednesday, December 2, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

**Minutes**

**Trustees Present**

Linda Aristondo  
Sara Berman  
David Gedzelman

**Trustees Not Present**

William Allen  
Daniel Cohen  
Giovanna Delucchi  
Basil Smikle  
Andrew Suzman  
Linda Tarry-Chard  
Michael Walrond  
Celia Wickham

**Also Present**

Robin Natman, Head of School

**1. Call to Order**

Sara Berman called the meeting to order at 6:39 PM.

**2. Public Comments**

None.

**3. Staff Comments**

None.

**4. Parent Organization Comments**

David Gedzelman reported that the Parent Organization met on December 1 and received a very positive presentation on Common Core math from Linda Esposito. As it was also Giving Tuesday, he informed the Board that the annual Parents' campaign received approximately \$20,000 in pledges.

**5. Head of School's Report**

Robin Natman presented her report, which had previously been distributed to the Board and posted on the School's website.

**6. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on November 25 and prepared the agenda for tonight's meeting.

**b. Finance Committee**

David Gedzelman also reported that the Finance Committee met by conference call on November 24 to review the financial reports as of October 31, 2015 and voted to recommend that they be accepted by the Board.

**12. Adjournment**

The meeting was adjourned at 7:00 PM.



## **Board of Trustees Meeting**

Wednesday, November 4, 2015

6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

William Allen  
Linda Aristondo  
Sara Berman  
Daniel Cohen  
Giovanna Delucchi\*  
David Gedzelman  
Andrew Suzman  
Linda Tarry-Chard

#### **Trustees Not Present**

Basil Smikle  
Michael Walrond  
Celia Wickham

#### **Also Present**

Robin Natman, Head of School  
Lisa Bianco-Cheung, Director of Operations  
Eli Schaap, Finance and Education Committees

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:35 PM.

#### **2. Adoption of Agenda**

William Allen made a motion to adopt this agenda. Daniel Cohen seconded and the motion carried unanimously.

#### **3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the October 14th meeting. David Gedzelman seconded and the motion carried unanimously.

#### **4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report which had been distributed previously to the Board and posted on the School's website.

Linda Tarry-Chard inquired about the School's policy on flu vaccines. Robin Natman informed the Board that new students are required to have the flu vaccine before enrolling in the School and the School's Nurse has been teaching students about disease prevention and the importance of hand washing and vaccination.

David Gedzelman informed the Board that the School's request for a charter revision in order to engage the Hebrew Charter School Center as its Charter Management Organization will likely go before the Board of Regents in their December meeting. If approved, the School will then be able to execute the CMO agreement, incorporating any edits required by the School's authorizer, immediately thereafter.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on October 29 and prepared the agenda for tonight's meeting.

**b. Finance Committee**

Daniel Cohen reported that the Finance Committee met by conference call on October 30 to review the financial reports as of September 30, 2015 and voted to recommend that they be accepted by the Board.

**9. Board Actions**

**a. Acceptance of Financial Reports**

David Gedzelman presented the financial reports as of September 30, 2015 and reported to the Board that the School expects to end the year with a balanced budget. Daniel Cohen made a motion to accept the financial reports as of September 30, 2015. Linda Aristondo seconded and the motion carried unanimously.

**b. Contract Authorization**





Director of Operations Lisa Bianco-Cheung requested Board approval of a contract for snow removal and salting services from Volks Service Corporation at a per-push price of \$213.00 for 2 to 6 inches of snowfall and \$77.00 for each additional 4 inches of snowfall with additional prices for salt application labor at \$60.00 and for labor and materials at \$115.00. Sara Berman made a motion to authorize the Head of School to enter into the foregoing contract. David Gedzelman seconded and the motion carried unanimously.

**11. Adjournment**

Sara Berman made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously.

The meeting was adjourned at 6:51 PM.



## **Board of Trustees Meeting**

Wednesday, October 14, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

Linda Aristondo\*  
Sara Berman  
Giovanna Delucchi\*  
David Gedzelman  
Linda Tarry-Chard  
Celia Wickham  
*\*by video conference*

#### **Trustees Not Present**

William Allen  
Daniel Cohen  
Basil Smikle  
Andrew Suzman  
Michael Walrond

#### **Also Present**

Robin Natman, Head of School  
Lisa Bianco-Cheung, Director of Operations  
Hindie Weissman, Education Committee  
Eli Schaap, Education and Finance Committees

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:40 PM.

#### **2. Adoption of Agenda**

Sara Berman made a motion to adopt this agenda. David Gedzelman seconded and the motion carried unanimously.

#### **3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the September 9<sup>th</sup> meeting. Linda Tarry-Chard seconded and the motion carried unanimously.

#### **4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

David Gedzelman informed the Board that the Parent Organization had its first meeting of the year on October 1. It was a general information meeting for parents to learn about opportunities for getting involved. Over 60 families were represented.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website. In addition to her written comments, she invited Hindie Weissman to speak to the Board on the current state of the development and implementation of the School's special social studies curriculum on migration and immigration through the lens of the history of Harlem.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on October 9 and prepared the agenda for tonight's meeting.

**b. Finance Committee**

David Gedzelman further reported that the Finance Committee met by conference call on October 7 to review the financial reports as of August 31, 2015 and voted to recommend that they be accepted by the Board.

**c. Education Committee**

Giovanna Delucchi reported that the Education Committee met on October 14 prior to Board meeting. The committee reviewed proposed revisions to the Performance-Based Incentive Plan that adjust some of the cut scores to ensure equitability and voted to recommend that these changes be adopted by the Board. The committee also reviewed updates on the current status of enrollment and staff recruitment and retention. The committee then reviewed the proposal to amend the school's academic calendar reducing the number of days of instruction to 185 beginning in the 2016-2017 academic year. The committee voted to recommend that the Board adopt this revision to the charter pending approval by the School's authorizer.

**9. Board Actions**

**a. Acceptance of Financial Reports**

Eli Schaap reported on behalf of the Finance Committee that the financial reports as of August 31, 2015 show the school adhering to the budget and in good financial shape. Sara Berman made a motion to accept the financial reports as of August 31, 2015. David Gedzelman seconded and the motion carried unanimously.

**b. Amendment to School Year**

Sara Berman made a motion to adopt the following resolution:

WHEREAS, Harlem Hebrew Language Academy Charter School (the "School") was granted a charter by the Board of Regents of the University of the State of New York (the "Authorizer") on June 19, 2012 to operate pursuant to its charter application (the "Application") which was incorporated by reference into the Charter Agreement (the "Agreement") signed by and between the Authorizer and the School on July 16, 2012; and

WHEREAS, the Application and the Agreement state that the School will have a total of 190 instructional days in each school year as compared to 180 instructional days in the district public schools; and

WHEREAS, professional development for instructional staff is an essential element in ensuring the School delivers the best education possible for its students; and

WHEREAS, an additional week of pre-service professional development prior to the beginning of each school year will increase the instructional staff's capacity and the quality of the education delivered to the School's students; and

WHEREAS, after due consideration and planning, the School's leadership has determined that a school year of 185 instructional days would provide more than adequate time to robustly cover all the educational components in the School's charter;

Be it RESOLVED, that the length of the school year will be amended to 185 instructional days beginning with the 2016-17 school year, pending approval by the Authorizer.

Linda Tarry-Chard seconded and the motion carried unanimously.

**c. Amendment to Performance-Based Incentive Plan**

Robin Natman reported to the Board on the proposed amendment to the Performance-Based Incentive Plan adopted in June of this year. She informed the Board that each teacher gets a score that determines if he or she is Highly Effective, Effective,

Developing, or Ineffective and receives a monetary reward based upon that score. The school leadership and the Education Committee recommend adjusting some of the cut scores to ensure equity in assessment. Sara Berman made a motion to amend the Performance-Based Incentive Plan as described. Celia Wickham seconded and the motion carried unanimously.

#### **11. Adjournment**

Sara Berman made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously.

The meeting was adjourned at 7:00 PM.



## **Board of Trustees Meeting**

Wednesday, September 9, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

Linda Aristondo  
Sara Berman  
Daniel Cohen  
Giovanna Delucchi\*  
David Gedzelman  
Andrew Suzman  
Linda Tarry-Chard  
*\*by video conference*

#### **Trustees Not Present**

William Allen  
Basil Smikle  
Michael Walrond  
Celia Wickham

#### **Also Present**

Robin Natman, Head of School  
Lisa Bianco-Cheung, Director of Operations  
Eli Schaap  
Ralph Ottaiano  
James Vira

#### **1. Call to Order**

Sara Berman called the meeting to order at 6:42 PM. She welcomed the Board and the school staff members present to the first meeting after the start of classes. She also welcomed new Trustee Rev. Linda Tarry-Chard who was officially seated last month.

#### **2. Adoption of Agenda**

Sara Berman made a motion to adopt this agenda. David Gedzelman seconded and the motion carried unanimously.

**3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the August meeting. David Gedzelman seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met on September 3 and prepared the agenda for this meeting.

**b. Finance Committee**

Daniel Cohen reported that the Finance Committee has continued to review and approve expenses of \$5,000 or more. On September 3, the committee met by conference call to review the financial reports as of July 31, 2015 and voted to recommend that they be accepted by the Board.

**c. Church/State Separation Compliance Committee**

Linda Aristondo reported that the Church/State Separation Compliance Committee met by conference call on August 31 and reviewed the school's training and policies regarding compliance with the Establishment and Free Exercise clauses of the First Amendment as well as applicable state law. The committee determined that the school has consistently complied with the separation of church and state and no issues have arisen in the past year that require action.

**d. Real Estate Committee**

David Gedzelman reported that the Real Estate Committee met on September 9 and reviewed the presentation by the architect of the current status of the capital project.

**9. Report on Harlem Hebrew Building Project**

David Gedzelman introduced Ralph Ottaiano of Levien & Co, the owner's representative on behalf of Friends of Hebrew Language Academy Charter Schools, Inc, the School's direct landlord, and James Vira of BL Companies, the architect supervising the design of the expansion to the School's facilities.

Ralph Ottaiano and James Vira then presented the plans, elevations, and renderings for the addition to the building and briefly explained the concept and rationale. They informed the Board that they intend to file for building permits next week and expect to break ground before the end of the year.

**10. Board Actions**

**a. Acceptance of Financial Reports**

Sara Berman made a motion to accept the financial reports as of July 31, 2015. David Gedzelman seconded and the motion carried unanimously.

**b. Contract Authorization**

Director of Operations Lisa Bianco-Cheung requested authorization to enter into a contract for heating oil for the winter. The Board discussed the merits of locking a price now over later in the year. Sara Berman made a motion to authorize the Head of School to enter into a contract for heating oil for the 2015-16 school year at a price equal to or lower than last year's price of \$3.16 per gallon. Daniel Cohen seconded and the motion carried unanimously.

Sara Berman made a motion to authorize the Head of School to negotiate and enter into a contract effective as of August 1, 2015 with BL Companies for up to \$259,885 for architectural services. Daniel Cohen seconded and the motion carried unanimously.

**11. Adjournment**

Sara Berman made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously.

The meeting was adjourned at 7:04 PM.



## **Board of Trustees Meeting**

Wednesday, August 12, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

### **Minutes**

#### **Trustees Present**

William Allen  
Linda Aristondo  
Sara Berman\*  
Daniel Cohen\*  
David Gedzelman  
Michael Walrond  
*\*by video conference*

#### **Trustees Not Present**

Giovanna Delucchi  
Basil Smikle  
Andrew Suzman  
Celia Wickham

#### **Also Present**

Robin Natman, Head of School  
Lisa Bianco-Cheung, Director of Operations  
Linda Esposito, General Studies Director of Curriculum and Instruction  
Eli Schaap, Finance Committee

#### **1. Call to Order**

William Allen called the meeting to order at 6:50 PM

#### **2. Adoption of Agenda**

William Allen made a motion to adopt the agenda. David Gedzelman seconded and the motion carried unanimously.

#### **3. Approval of Minutes**

William Allen made a motion to approve the minutes from the July meeting. David Gedzelman seconded and the motion carried unanimously.

#### **4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

None.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

In addition to her written comments, she introduced Dr. Linda Esposito, the new Director of Curriculum and Instruction for General Studies, to the Board.

**8. Committee Reports**

David Gedzelman presented the reports from the following committees:

**a. Executive Committee**

The Executive Committee, with Sara Berman and David Gedzelman recusing themselves, met by conference call on Thursday, July 30 to review a draft of the agreement engaging the Hebrew Charter School Center as Harlem Hebrew's Charter Management Organization. The committee recommended certain revisions and instructed the School's counsel to relay them to HCSC. On August 11, the committee reviewed the final revised draft and voted to approve the final draft to be sent to the Authorizer as part of the submission for the material change to the School's charter; Sara Berman and David Gedzelman recused themselves from this vote. The committee also met by conference call on August 6 to prepare the agenda for this meeting.

**b. Finance Committee**

The Finance Committee has continued to review and approve expenses of \$5,000 or more by email. On August 6, the committee also reviewed the draft year-end financial statements as of June 30, 2015 and voted to recommend that they be accepted by the Board.

**c. Education Committee**

The Education Committee met by conference call on July 30 and received the Head of School's report on the summer enrichment program and the current status of both student and staff recruitment. The committee also reviewed the year-end data from the Fountas and Pinnel English Language Arts assessment. The data indicate that 82% of students enrolled in the school for 2 years are performing at or above grade level, and there has

been very good progress among English Language Learners and Free-and-Reduced Price Lunch students. The committee reviewed strategies to boost the achievement of students who are still in need of reinforcement.

**9. Board Actions**

**a. Acceptance of Financial Reports**

David Gedzelman made a motion to accept the year-end financial reports as of June 30, 2015. Linda Aristondo seconded and the motion carried unanimously.

**b. Acceptance of Grant**

William Allen made a motion to authorize the Head of School to enter into a grant agreement with The Steinhardt Foundation for Jewish Life regarding SFJL's continuous and ongoing monetary and in-kind support for the development and implementation of the 1<sup>st</sup>-through-4<sup>th</sup> Grade Harlem Migration and Immigration Curriculum with a monetary component of up to \$15,000 for the current academic year. Linda Aristondo seconded and the motion carried unanimously with Sara Berman and David Gedzelman recusing themselves.

**c. Trustee Election**

David Gedzelman informed the Board that the background check required by SED regulations for prospective Board member Rev. Linda Tarry-Chard has been conducted and all documentation required for her candidacy has been collected. He made the following motion:

“The Harlem Hebrew Board of Trustees, having conducted a thorough background check via a fingerprint scan as required and having discovered no State or federal criminal history, has voted to select Rev. Linda Tarry-Chard as a final candidate to its Board of Trustees, with a term expiring on June 30, 2018, pending approval by SED. The resolution approving Rev. Linda Tarry-Chard is formally adopted upon SED's approval.”

Linda Aristondo seconded and the motion carried unanimously.

**d. Amendment to Financial Policies & Procedures Manual**

David Gedzelman made a motion to amend the Financial Policies & Procedures Manual to insert the following text on page 12 under the section “Processing and Recording Revenue”:

***Federal Grants***

The School complies with all federal OMNI regulations as they pertain to purchases using federal grant funds. In the event that federal guidelines may

require stricter standards for certain federal grant funds, said guidelines would be followed.”

Linda Aristondo seconded and the motion carried unanimously.

**10. Adjournment**

William Allen made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously.

The meeting was adjourned at 7:20 PM.



**Board of Trustees Meeting**

Wednesday, July 8, 2015  
6:30 PM

147 Saint Nicholas Avenue, New York, NY 10026

**Minutes**

**Trustees Present**

William Allen  
Linda Aristondo\*  
Sara Berman  
Daniel Cohen  
Giovanna Delucchi  
David Gedzelman  
Basil Smikle  
Celia Wickham  
*\*by video conference*

**Trustees Not Present**

Andrew Suzman  
Michael Walrond

**Also Present**

Robin Natman, Head of School  
Lisa Bianco-Cheung, Director of Operations  
Cliff Schneider, Counsel  
Eli Schaap, Finance Committee  
Hindie Weissman, Hebrew Charter School Center

**1. Call to Order**

Sara Berman called the meeting to order at 6:42 PM.

**2. Adoption of Agenda**

Sara Berman made a motion to adopt the agenda. Daniel Cohen seconded and the motion carried unanimously.

**3. Approval of Minutes**

Sara Berman made a motion to approve the minutes from the June 10, 2015 meeting. Linda Aristondo seconded and the motion carried unanimously.

**4. Public Comments**

None.

**5. Staff Comments**

None.

**6. Parent Organization Comments**

David Gedzelman reported to the Board that the Parent Organization had recently held a wonderful end-of-year celebration to conclude the annual Parents Campaign, which raised over \$58,000 for the School's facilities costs.

**7. Head of School's Report**

Head of School Robin Natman presented her report, which had been distributed previously to the Board and posted on the School's website.

In addition to her written comments, she informed the Board that end-of-year student achievement data is currently being analyzed and will be reported to the Board at the next meeting. A new position of Coordinator of Student Support Services has been created to supervise the ESL, Special Education, and Reading teachers as well as the Social Worker. The current social worker has taken this position and a new Social Worker, fluent in English and Spanish, has been hired. A new General Studies Director of Curriculum and Instruction has also been hired.

**8. Committee Reports**

**a. Executive Committee**

David Gedzelman reported that the Executive Committee met by conference call on June 30 and prepared the agenda for this meeting.

**b. Finance Committee**

Daniel Cohen reported that the Finance Committee has continued to review and approve expenses of \$5,000 or more by email. On June 30, the committee met by conference call to review the financial statements as of May 31, 2015 and voted to recommend that they be accepted by the Board.

**c. Board Development Committee**

David Gedzelman reported that, following up on the election of Rev. Linda Tarry-Chard last month, the Committee learned that SED has recently implemented new regulations for the election of charter school trustees. The Committee is currently working with Rev. Tarry-Chard to help her collect the additional documentation needed.

**9. Board Actions**

**a. Acceptance of Financial Reports**

Sara Berman made a motion to accept the financial reports as of May 31, 2015. Daniel Cohen seconded and the motion carried unanimously.

**b. CMO Agreement Authorization**

David Gedzelman informed the Board that the New York State Education Department requires an agreement to be prepared between the School and the Hebrew Charter School Center as part of the approval process for the material change to the charter adding HCSC as the School's Charter Management Organization. He recommended that the Board authorize the Executive Committee, together with the School's legal counsel, to negotiate a CMO agreement with HCSC, the draft of which will be sent to NYSED for review and will be presented to the Board for finalization and approval.

Daniel Cohen made the following motion:

**WHEREAS**, at a meeting of the Board held on June 10, 2015 the Board adopted a resolution approving (subject to approval by the New York State Education Department ("NYSED")) the engagement of the Hebrew Charter School Center ("HCSC") as the School's charter management organization (the "CMO") and directing that the School begin and complete negotiations with HCSC to assume the role as the School's CMO in October 2015; and

**WHEREAS**, the addition of a CMO requires the School to make a request (the "Request") to NYSED to materially modify its Charter; and

**WHEREAS**, in connection with the Request, NYSED has asked that the School submit a draft educational services agreement (the "Agreement") between the School and HCSC for their consideration in connection with reviewing the Request;

**BE IT RESOLVED**, that the Board directs the Executive Committee to work with the School's legal counsel to negotiate and finalize a draft Agreement for submission to NYSED so that the Request can be timely reviewed and approved; and

**BE IT FURTHER RESOLVED**, that upon approval of the Request by NYSED, the Executive Committee shall present to the Board the NYSED-approved draft of the Agreement for the Board's consideration and approval prior to its execution with HCSC.

Basil Smikle seconded and the motion carried unanimously.

**10. Executive Session**

Sara Berman made a motion to go into executive session to discuss a personnel matter. David Gedzelman seconded and the motion carried unanimously.

Sara Berman made a motion to go out of executive session. David Gedzelman seconded and the motion carried unanimously.

**11. Adjournment**

Sara Berman made a motion to adjourn. David Gedzelman seconded and the motion carried unanimously.

The meeting was adjourned at 7:30 PM.

Harlem Hebrew Language Academy Charter School has worked diligently towards meeting targets in 2015-2016 to attract and retain enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch. At the school level we have implemented an aggressive recruitment plan which includes managing all internal and external communication including website, newsletter, school brochures, community outreach efforts and student reenrollment campaigns. We are passionate about informing our families of our rigorous academic model which includes a unique dual-language immersion program. Our student enrollment campaign includes outreach at local daycare and community recreation centers to inform families of our program. We developed a comprehensive brochure outlining our academic and extracurricular programs that are made available online and distributed to local businesses and community centers. Quarterly, we complete mass mailings to targeted areas to heighten awareness about our academic model. Additionally, we place advertisements in over a dozen local neighborhood newspapers and have our school based operations team members connecting with families at multiple targeted spots in the local neighborhood. Please see below for the list of advertisers we used during school year 2015-2016.

#### Color Print Ad Recruitment:

Big Apple Parent  
Manhattan Family Magazine  
NY Family Magazine  
Gay Parent Magazine  
West Side Spirit Newspaper  
Our Town Uptown Newspaper  
NY Amsterdam News  
Yediot  
DNA Info

#### Online Recruitment

NY Jewish Parenting Guide (<http://newyorkjewishparentingguide.com>)  
Dedicated microsite & rotating banner ad  
2 E-Blasts to 20,000 viewers with link to our website

#### Brochure Distribution

DOE Mailing  
Targeted Zip Codes  
16,000 plus brochures  
Newspaper Inserts (our brochure inserted into newspapers)  
NY Amsterdam News - 6,000  
West Side Spirit - 5,000  
Our Town Uptown - 5,000

#### Promoters

AM New York 01/11  
3,000  
2/3 Line at: 66th, 72nd, 96th & 116<sup>th</sup> street stops  
AM New York 01/18  
3,000  
B/C Line at: 72nd, 86th, 96th & 110<sup>th</sup> street stops





# Entry 12 Teacher and Administrator Attrition

Created: 07/08/2016

Last updated: 07/18/2016

Report changes in teacher and administrator staffing.

## Page 1

### **Instructions for completing the Teacher and Administrator Attrition Tables**

The following tables reflect formatting in the online portal required for Regents authorized charter schools. Schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2015; the FTE for added staff from July 1, 2015 through June 30, 2016; and the FTE for any departed staff from July 1, 2015 through June 30, 2016 using the two tables provided.

### **2015-16 Teacher Attrition Table**

	FTE Teachers on June 30, 2015	FTE Teachers Departed 7/1/15 - 6/30/16	FTE Teachers Filling Vacant Positions 7/1/15 - 6/30/16	FTE Teachers Added in New Positions 7/1/15-6/30/16	FTE of Teachers on June 30, 2016
	22	13	5	7	34

### **2015-16 Administrator Position Attrition Table**

	FTE Administrative Positions on June 30, 2015	FTE Administrators Departed 7/1/15 - 6/30/16	FTE Administrators Filling Vacant Positions 7/1/15 - 6/30/16	FTE Administrators Added in New Positions 7/1/15-6/30/16	FTE Administrative Positions on June 30, 2016
	11	2	0	2	10

**Thank you**



# Entry 13 Uncertified Teachers

Last updated: 07/12/2016

## Page 1

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. 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 column applies to a particular teacher, please select one column for the FTE count.

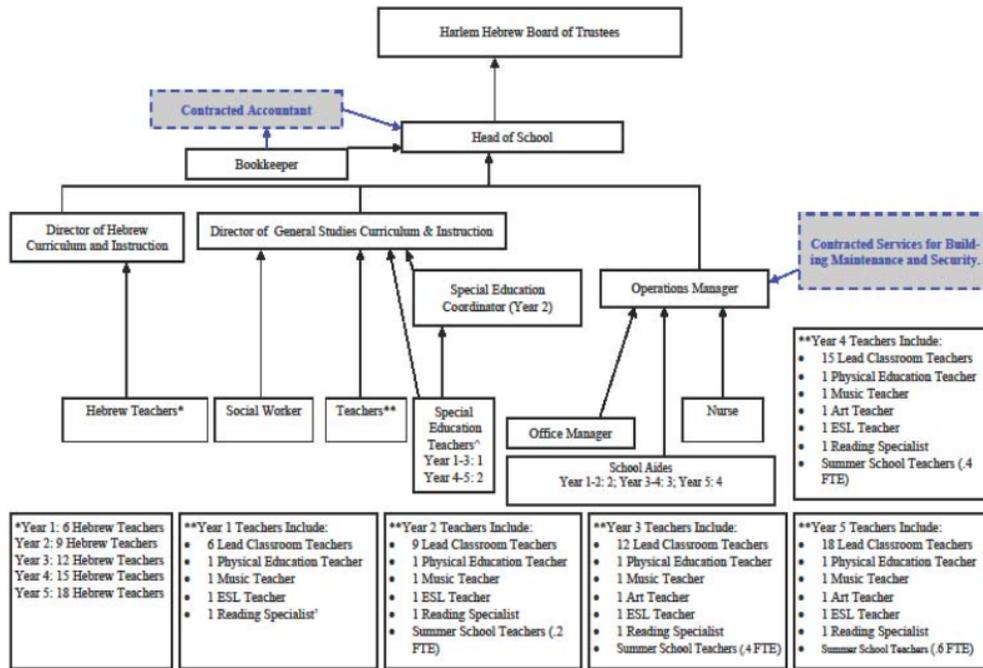
### Staff Qualifications (June 30, 2016)

**Note:** Columns should sum to the FTE count of Teachers on June 30, 2016, and each teacher should be in only one column.

1. FTE Count of Uncertified Teachers (6-30-15)	12
2. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (6-30-15)	3
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-15)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-15)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-15)	0
6. FTE count of uncertified teachers who do not fit into any of the prior four categories	0
Total	15.0

**Thank you.**

### Harlem Hebrew Organizational Chart (Years 1-5)



\*Note: Special Education Teachers report to the Director of General Studies Curriculum and Instruction until Year 2 at which time the Special Education Coordinator is hired. At that point, they report to the Special Education Coordinator.

# Harlem Hebrew Language Academy Charter School

## 2016-17 Academic Calendar

<b>Tuesday</b> <b>9/6/16</b>	<b>First Day of School</b> <b>(regular school day for all)</b>	Monday 2/20/17- Friday 2/24/17	Midwinter Recess (school closed)
Thursday 9/8/16	Back to School Night 6:00-8:00	Friday 3/17/17	Half Day: 12 noon dismissal (Prof. Development for staff)
Monday 10/3/16- Tuesday 10/4/16	Rosh Hashanah (school closed)	Monday 3/20/17	Half Day: 12 noon dismissal (Parent Teacher conferences 12-7:00)
Monday 10/10/16	Columbus Day (school closed)	Tuesday 3/28/17 – Thursday 3/30/17	Grade 3-4 NYS ELA Assessment
Tuesday 10/11/16	Half Day: 12 noon dismissal (Prof. Development for staff)	Monday 4/10/17 – Tuesday 4/18/17	Spring Recess (school closed – school resumes 4/19/17)
Wednesday 10/12/16	Yom Kippur (school closed)	Tuesday 5/2/17 – Thursday 5/4/17	Grades 3-4 NYS Math Assessment
Tuesday 11/8/16	Election Day (school closed for students)	Friday 5/19/17	Israel Day Celebration
Friday 11/11/16	Veterans Day (school closed)	Monday 5/29/17	Memorial Day (School Closed)
Friday 11/18/16	Save the date! Fall at Harlem Hebrew 8:15 a.m.	Tuesday 6/27/17	Half Day: 12 noon dismissal (Parent Teacher conferences 12-7:00)
Wednesday 11/23/16	Half Day: 12 noon dismissal (Prof. Development for staff)	<b>Wednesday</b> <b>6/28/17</b>	<b>LAST DAY OF SCHOOL</b> <b>12 NOON DISMISSAL</b>
Thursday 11/24/16- Friday 11/25/16	Thanksgiving Break (school closed)		
Monday 11/28/16	Half Day: 12 noon dismissal (Parent Teacher conferences		

