

Application: Hebrew Language Academy Charter School 2

Elyse Piker Castellano - Elyse@hebrewpublic.org
2022-2023 Annual Report

Summary

ID: 0000000189

Last submitted: Nov 1 2023 09:22 PM (EDT)

Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 2023

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2 800000089045

a1. Popular School Name

HLA2

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

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

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

CSD #21 - BROOKLYN

e. Date of Approved Initial Charter

Nov 1 2017

f. Date School First Opened for Instruction

Sep 1 2017

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Hebrew Language Academy Charter School 2 (HLA2) provides 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, HLA2 offers an academically rigorous K-5 curriculum which includes immersive instruction in Modern Hebrew. A diverse student body will also develop a strong sense of social and civic responsibility through the integration of service learning across the curriculum.

h. School Website Address

<https://hebrewpublic.org/schools/hla2/>

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

489

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

326

k. Grades Served

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

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

Responses Selected:

k
1
2
3
4
5

I. Charter Management Organization

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

Yes

I1. Charter Management Organization Name

Hebrew Public

I2. Charter Management Organization Email Address

elyse@hebrewpublic.org

I3. Charter Management Organization Email Phone Number

646-896-9478

FACILITIES INFORMATION

m. FACILITIES

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

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	1879 Stillwell Ave., Brooklyn, NY 11223	718.682.5610	NYC CSD 21	K-5	K-5	K-5

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Katie Passley	Head of School	917-414-1709		kpassley@hla2.org .
Operational Leader	Melissa Puello	Director of Operations	917-699-0392		mpuello@hla2.org .
Compliance Contact	Elyse Castellano	Chief Operating Officer	646-896-9478		elyse@hebrewpublic.org .
Complaint Contact	Emily Fernandez	Chief Schools Officer	212-792-6234		emily@hebrewpublic.org .
DASA Coordinator	Kevin Mara	Director of Culture	301-351-1317		kmara@hla2.org .
Phone Contact for After Hours Emergencies	Melissa Puello	Director of Operations	917-699-0392		mpuello@hla2.org .

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

[HLA2 Cert of Occupance.pdf](#)

Filename: HLA2 Cert of Occupance.pdf **Size:** 188.3 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[HLA2 Fire Cert.pdf](#)

Filename: HLA2 Fire Cert.pdf **Size:** 188.5 kB

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

Separate by semi-colon (;)

n/a

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

No

ATTESTATIONS

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

Name	Elyse Castellano
Position	Chief Operating Officer
Phone/Extension	646-896-9478
Email	elyse@hebrewpublic.org

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

Responses Selected:

Yes

As outlined in ENTRY 10:

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

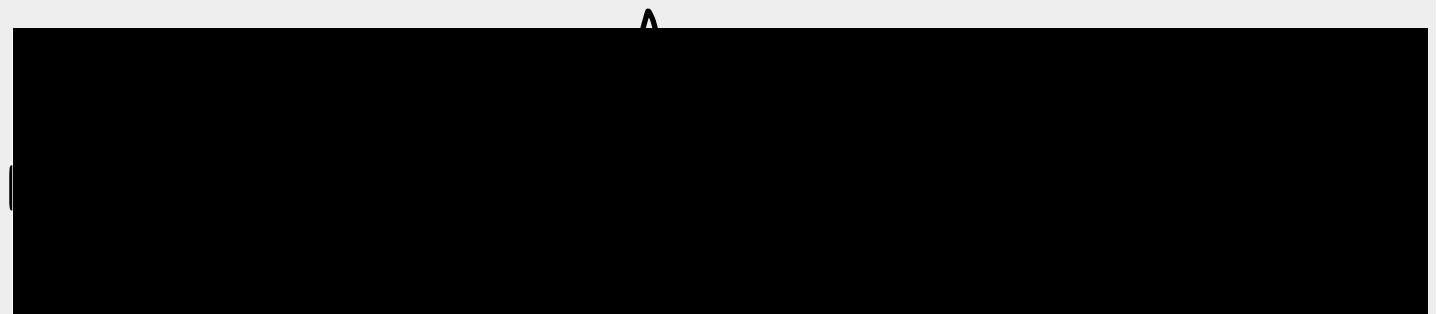
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Hebrew Language Academy Charter School 2

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

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

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
2. Board meeting notices, agendas and documents	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
3. New York State School Report Card	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
6. Authorizer-approved FOIL Policy	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>https://hebrewpublic.org/schools/hla2/hla2-school-documents/</u>

Thank you.



Entry 3 Progress Toward Goals

Completed - Nov 1 2023

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

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

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	"Each year, 55% of HLA2 students in Grades 1, who are enrolled at HLA2 for at least two consecutive BEDS dates, will perform at or above grade level (measured by NWEA RIT Scores) on the spring administration of the NWEA MAP Reading test"	NWEA MAP Scores	Not Met	Implemented Geodes Comprehensions for small groups, and Decodable Readers for small groups to improve reading fluency. We've become more intentional with our data from foundations, analyzing data, implementing re-teaches for small groups for students not scoring above 80% on their reading assessments.
Academic Goal 2	"Each year, 55% of HLA2 students in Grades 1, who are enrolled in HLA2 in at least their second consecutive school year will perform at or above grade level (measured by NWEA RIT Scores) on the spring administration of the NWEA MAP Math test."	NWEA MAP Scores	Not Met	We've implemented a tiered system of intervention in response to data analysis, differentiated for small groups and individual students. We're also applying strategic coaching of teachers and students in Number Stories to strengthen student problem solving skills.

Academic Goal 3	"Each year, 65% of HLA2 students in Grades 2, who are enrolled at HLA2 for at least two consecutive BEDS dates, will perform at or above grade level (measured by NWEA RIT Scores) on the spring administration of the NWEA MAP Reading test."	NWEA MAP Scores	Not Met	Implemented Geodes Comprehensions for small groups, and Decodable Readers for small groups to improve reading fluency. We've become more intentional with our data from foundations, analyzing data, implementing re-teaches for small groups for students not scoring above 80% on their reading assessments.
Academic Goal 4	"Each year, 65% of HLA2 students in Grades 2, who are enrolled in HLA2 in at least their second consecutive school year will perform at or above grade level (measured by NWEA RIT Scores) on the spring administration of the NWEA MAP Math test."	NWEA MAP Scores	Not Met	We've implemented a tiered system of intervention in response to data analysis, differentiated for small groups and individual students. We're also applying strategic coaching of teachers and students in Number Stories to strengthen student problem solving skills.
Academic Goal 5	"At the end of each year, 75% of HLA2 students in Grades 1-2 who are enrolled in HLA2 for at least two consecutive BEDS dates will meet or exceed the grade level standard in	NWEA MAP Scores	Not Met	Implemented Geodes Comprehensions for small groups, and Decodable Readers for small groups to improve reading fluency. We've become more intentional with our

	independent reading as measured by the Fountas & Pinnell benchmark assessment system."			data from foundations, analyzing data, implementing re-teaches for small groups for students not scoring above 80% on their reading assessments.
Academic Goal 6	Each year, HLA2 will receive an ESSA Accountability Designation of at least "Good Standing."	ESSA Ratings	Unable to Assess	Not published
Academic Goal 7	"Each year, 75% of all HLA2 students in each grade, 4th and 5th, who took the NYS ELA assessment in the previous year (the Matched Cohort) will maintain or increase their previous year's proficient score (Level 4 → Level 4, Level 3 → Level 3 or Level 4) or trend towards proficiency from their previous non-proficient score (Level 2 → Level 3 or Level 4, Level 1 → Level 2, Level 3 or Level 4) in the current year's NYS ELA test administration."	NYS Exam	Met	
Academic Goal 8	"Each year, 75% of all HLA2 students in each Grade, 4th and 5th, who took the	NYS Exam	Not Met	We've implemented a tiered system of intervention in response to data

	<p>NYS Math assessment in the previous year (the Matched Cohort) will maintain or increase their previous year's proficient score (Level 4 → Level 4, Level 3 → Level 3 or Level 4) or trend towards proficiency from their previous non-proficient score (Level 2 → Level 3 or Level 4, Level 1 → Level 2, Level 3 of Level 4) in the current year's NYS Math test administration."</p>			<p>analysis, differentiated for small groups and individual students. We're also applying strategic coaching of teachers and students in Number Stories to strengthen student problem solving skills.</p>
Academic Goal 9	<p>"Each year, 75% of HLA2 students in each subgroup (ELL, SWD and FRL) in each Grade, 4th and 5th, who took the NYS ELA assessment in the previous year (the Matched Cohort) will maintain or increase their previous year's proficient score (Level 4 → Level 4, Level 3 → Level 3 or Level 4) or trend towards proficiency from their previous non-proficient score (Level 2 → Level 3 or Level 4, Level 1 → Level 2, Level 3 of Level 4) in the</p>	NYS Exam	Not Met	<p>This year we plan to:</p> <p>Provide strategic small-group and class support to students during core instruction</p> <p>Provide additional pull-out support for students during non-core blocks</p> <p>Intensify data collection and analysis for small groups to ensure students are making required/expected growth and allowing us to pivot if needed</p> <p>Introduce new Intervention programs for math that allow us to target student</p>

	current year's NYS ELA test administration."			challenges with greater accuracy
Academic Goal 10	"Each year 75% of HLA2 students in each subgroup (ELL, SWD and FRL) in each Grade, 4th and 5th, who took the NYS Math assessment in the previous year (the Matched Cohort) will maintain or increase their previous year's proficient score (Level 4 → Level 4, Level 3 → Level 3 or Level 4) or trend towards proficiency from their previous non- proficient score (Level 2 → Level 3 or Level 4, Level 1 → Level 2, Level 3 of Level 4) in the current year's NYS Math test administration."	NYS Exam	Not Met	This year we plan to: Provide strategic small-group and class support to students during core instruction Provide additional pull-out support for students during non- core blocks Intensify data collection and analysis for small groups to ensure students are making required/expected growth and allowing us to pivot if needed Introduce new Intervention programs for math that allow us to target student challenges with greater accuracy

2. Do have more academic goals to add?

Yes

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	"Each year, the aggregate percent of all HLA2 students in Grades 3-5 who scored at least a Level 3 on the NYS Math assessment will exceed the aggregate percent of CSD 21 students in Grades 3-5 who scored at least a Level 3."	NYS Exam	Not Met	We outscored the city - We've implemented a tiered system of intervention in response to data analysis, differentiated for small groups and individual students. We're also applying strategic coaching of teachers and students in Number Stories to strengthen student problem solving skills.
Academic Goal 12	"Each year, the aggregate percent of all HLA2 students in Grades 3-5 who scored at least a Level 3 on the NYS Math assessment will exceed the aggregate percent of NYS students in Grades 3-5 who scored at least a Level 3."	NYS Exam	Unable to Assess	State aggregate not released
Academic Goal 13	"Each year, the aggregate percent of HLA2 students in each subgroup	NYS Exam	Met	

	(ELL, SWD and FRL) in Grades 3-5 who scored at least a Level 3 on the NYS Math assessment will exceed the aggregate percent of CSD 21 students in Grades 3-5 who scored at least a Level 3."			
Academic Goal 14	"Each year, the aggregate percent of HLA2 students in each subgroup (ELL, SWD and FRL) in Grades 3-5 who scored at least a Level 3 on the NYS Math assessment will exceed the aggregate percent of NYS students in Grades 3-5 who scored at least a Level 3"	NYS Exam	Unable to Assess	State aggregate not released
Academic Goal 15	"Each year, the percent of all HLA2 students in each grade level, Grade 3-5, who scored at least a Level 3 on the NYS ELA assessment, will exceed the percent of students in each grade level, Grade 3-5, in CSD 21 who scored at least a Level 3."	NYS Exam	Met	
Academic Goal 16	"Each year, the percent of all HLA2 students in each grade level, Grade	NYS Exam	Unable to Assess	State aggregate not released

	3-5, who scored at least a Level 3 on the NYS ELA assessment, will exceed the percent of students in each grade level, Grade 3-5, in NYS who scored at least a Level 3."			
Academic Goal 17	"Each year, the percent of all HLA2 Grade 4 students who scored at least a Level 3 on the NYS Grade 4 Science Assessment will exceed the percent of students in Grade 4 in CSD 21 who scored at least a Level 3."	NYS Science Exam	Unable to Assess	Data not available
Academic Goal 18	"Each year, the percent of all HLA2 Grade 4 students who scored at least a Level 3 on the NYS Grade 4 Science Assessment will exceed the percent of students in Grade 4 in NYS who scored at least a Level 3"	NYS Science Exam	Unable to Assess	Data not available
Academic Goal 19	"Each year, 75% of all HLA2 students in grades 3-5 who are enrolled at HLA2 for at least two consecutive BEDS dates will achieve proficiency benchmarks in the	Modern Hebrew OPI Results	Not Met	"After a few years of getting back on track after covid, this year leaders and teachers will work in smaller groups to push students to meet language function goals.

	speaking domain, measured by their performance on the Oral Proficiency Interview designed by ACTFL (The ACTFL or a web-based test such as STAMP (Standardized Measurement of Proficiency) by AvantAssessment."			Professional development and planning time with Hebrew language teachers focusing on communicative language - receiving and delivering messages. Following the UbD process of setting goals and teaching towards their goal. Additionally, we're focusing on using formative assessments to inform teachers' teaching to meet the goals and Teachers will have focused planning time with Hebrew leaders"
Academic Goal 20				

3. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	Each year, the school will have an average daily student attendance rate of at least 95% as measured through OnCourse, or similar student information management system.	Attendance Rates	Not Met	Established attendance team that meets weekly, it includes members from the culture and operations team to analyze student data and plan followup. Supporting families to problem solve challenges with attendance.
Org Goal 2	Each year, 95% of all students enrolled on the last day of the school year will return the following school year.	ATS Records	Not Met	Student Retention continues to be a primary focus for HLA2. The school continuously surveys parents frequently to solicit feedback to adopt programmatic plans to ensure that the needs of students and families were met. Additionally, the school provided opportunities for families to submit feedback during virtual Town Hall meetings throughout the year in fall and spring town halls. HLA2 teachers and leaders frequently

				contacted families via weekly school messages or more personalized communication to support each student's individual needs.
Org Goal 3	Each year, 90% of all instructional staff employed during the prior school year whose contracts are renewed will return the following school year	Human Resources Records	Met	
Org Goal 4	In each year of the charter term, parents will express satisfaction with the school's program, based on the NYCDOE and HCSC School Survey. On key questions, the school will have a percentage of parents that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more of parents participate in the survey.	NYC DOE Survey	Unable to Assess	Less than 50% completed
Org Goal 5	In each year of the charter term, teacher will express satisfaction with school leadership and professional development (PD)	NYC DOE Survey	Met	

	opportunities, based on the NYCDOE Survey. On key questions, the school will have a percentage of staff that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more of staff participates in the survey.			
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	"At any given time, at least 90% of Board of Trustees (BOT) members will be active members of a BOT committee."	Committee membership lists	Met	
Financial Goal 2	"Annually, student enrollment at HLA 2 will be within 15% of full enrollment as defined in the School's contract."	Enrollment	Partially Met	We are technically underenrolled but this is due to building capacity constraints. Our classrooms are full at the moment.
Financial Goal 3	HLA2 will operate on a balanced budget and maintain a stable cash flow.	Financial accounting records	Met	
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

Instructions

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

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

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

Entry 4 - Audited Financial Statements

Completed - Nov 1 2023

Required of ALL Charter Schools

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

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

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2 - 06

Filename: HEBREW_LANGUAGE_ACADEMY_CHARTER_SC_5aLArvU.pdf Size: 437.5 kB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Completed - Nov 1 2023

Instructions - Regents-Authorized Charter Schools ONLY

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

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

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

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

[State Audit Template - HLA2 FY23](#)

Filename: State_Audit_Template_-_HLA2_FY23.xlsx Size: 73.7 kB

Entry 4c – Additional Financial Documents

Completed - Nov 1 2023

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

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

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

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

[HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2 - 06](#)

Filename: HEBREW_LANGUAGE_ACADEMY_CHARTER_SC_fCd6iQa.pdf Size: 365.6 kB

[HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2 - 06](#)

Filename: HEBREW_LANGUAGE_ACADEMY_CHARTER_SC_hXJZJQV.pdf Size: 296.6 kB

[HLA2 Escrow #8174 2023-06-30 \\$100,000](#)

Filename: HLA2_Escrow_8174_2023-06-30_100000.00.pdf Size: 188.3 kB

[HLA2 Additional Financial Documents - 2023](#)

Filename: HLA2_Additional_Financial_Document_TChZWT3.pdf Size: 123.2 kB

Entry 4d - Financial Contact Information

Completed - Nov 1 2023

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

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Elyse Castellano	elyse@hebrewpublic.org	646-896-9478

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	mcain@mmb-co.com	585-423-1860	12

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	4th Sector Solutions	Robert Keogh	12 E 49th St, 11th Floor, NY, NY 10017	rkeogh@4thsectorsolutions.com	504-250-3347	8

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Nov 1 2023

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

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

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

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

[Budget Template - HLA2 FY24](#)

Filename: Budget_Template_-_HLA2_FY24.xlsx Size: 37.9 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

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

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

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

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

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

[Will Mack-FD-2023](#)

Filename: Will_Mack-FD-2023.pdf Size: 154.6 kB

[HLA2-Adam-FD-2023](#)

Filename: HLA2-Adam-FD-2023.pdf Size: 383.9 kB

[S FOX HLA2 TRUSTEE DISCL FINAN INTEREST](#)

Filename: S_FOX_HLA2_TRUSTEE_DISCL_FINAN_INTEREST.pdf Size: 482.1 kB

[Ella Zalkind-FD-2023](#)

Filename: Ella_Zalkind-FD-2023.pdf Size: 403.9 kB

[Tobman 2023 disclosure](#)

Filename: Tobman_2023_disclosure.pdf Size: 497.1 kB

[Stella Binkevich, HLA2, Disclosure of financial interest form 2023](#)

Filename: Stella_Binkevich_HLA2_Disclosure_o_0fykWQ4.pdf Size: 1.6 MB

[Alice-HLA2-FD-2023 \(signed\)](#)

Filename: Alice-HLA2-FD-2023_signed.pdf Size: 614.1 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2023

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Adam Miller	[REDACTED]	Chair	Governance Committee, Education and Accountability Committee	Yes	2	07/01/2023	06/30/2026	11
2	Michael Tobman	[REDACTED]	Vice Chair	Governance Committee, Education and Accountability Committee	Yes	2	07/01/2022	06/30/2025	9
3	Sue Fox	[REDACTED]	Treasurer	Governance Committee Finance and Audit Committee	Yes	2	07/01/2023	06/30/2026	7
4	Alice Li	[REDACTED]	Secretary	Governance Committee	Yes	2	07/01/2023	06/30/2026	7

				Finance and Audit Committee					
5	William Mack	██████████ ██████████ ██	Trustee/Member	Governance Committee Finance and Audit Committee	Yes	2	07/01/2023	06/30/2026	5 or less
6	Ella Zalkind	██████████ ██████████ ██	Trustee/Member	Education and Accountability Committee	Yes	2	07/01/2022	06/30/2025	9
7	Stella Binkevich	██████████ ██████████ ██████████ ██	Trustee/Member	Finance and Audit Committee Education and Accountability Committee	Yes	2	07/01/2021	06/30/2024	8
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

7

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

0

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

0

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

11

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

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2022-2023

4

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2023

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

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

HLA2 February 2023- Minutes

Filename: HLA2_February_2023-_Minutes.pdf Size: 94.7 kB

HLA2 August 2022- Minutes

Filename: HLA2_August_2022-_Minutes.pdf Size: 132.7 kB

HLA2 July 2022- Minutes

Filename: HLA2_July_2022-_Minutes.pdf Size: 96.6 kB

HLA2 January 2023- Minutes

Filename: HLA2_January_2023-_Minutes.pdf Size: 105.5 kB

HLA2 December 2022- Minutes

Filename: HLA2_December_2022-_Minutes.pdf Size: 157.7 kB

HLA2 April 2023- Minutes

Filename: HLA2_April_2023-_Minutes.pdf Size: 98.3 kB

HLA2 June 2023- Minutes

Filename: HLA2_June_2023-_Minutes.pdf Size: 130.7 kB

HLA2 March 2023- Minutes

Filename: HLA2_March_2023-_Minutes.pdf Size: 98.0 kB

HLA2 May 2023- Minutes

Filename: HLA2_May_2023-_Minutes.pdf Size: 100.8 kB

HLA2 November 2022- Minutes

Filename: HLA2_November_2022-_Minutes.pdf Size: 93.7 kB

HLA2 October 2022- Minutes

Filename: HLA2_October_2022-_Minutes.pdf Size: 101.9 kB

HLA2 September 2022- Minutes

Filename: HLA2_September_2022-_Minutes.pdf Size: 131.6 kB

Entry 9 Enrollment & Retention

Completed - Aug 1 2023

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

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

***SUNY-authorized charter schools**

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

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>HLA2 employed a number of targeted strategies to market and recruit ED families to school. -School staff continued to visit local Pre-K's and Headstarts in neighborhoods that have high populations of ED's throughout CSD 21, and offered private virtual open houses to learn more about our school community, curriculum. -HLA2 marketing materials included information about the schools free transportation offerings, meal offerings, and afterschool programming options. -HLA2 leveraged digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications to connect with families in zip codes that have high populations of ED families. -HLA2 sent out 3 postcard mailings to zip codes that have high proportions of ED families to promote the school, throughout CSD 21 and neighboring zip codes -HLA2 offered quarterly live virtual open houses through zoom and monthly school tours live to provide families with the opportunity to learn more about school culture and programatic offerings -HLA2 invited new families to participate in virtual visits during the summertime after families completed their enrollment at HLA to ensure families feel a connection with the school and staff and feel prepared to enter the school. -HLA2 offered new families the opportunity to participate in a free summer</p>	<p>HLA2 will continue with recruitment strategies that were found to be successful this past recruitment season which include following: visiting local Pre-K's, CBO's, and houses of worship, HLA2 brings marketing materials and paper applications, They prioritize staff who are themselves are multilingual speakers when making these visits to best communicate with interested community partners.</p> <p>-On the HLA2 website, there is a language translation plug-in to allow ELL/MLL families the opportunity to review our website in their native language.</p> <p>-Downloadable paper applications are also available in 6 of the most commonly spoken languages within the community.</p> <p>-HLA2 leverages digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications, using targeting features to translate ads into the language of the user.</p> <p>-Virtual open houses were offered in Spanish, Russian, and Ukrainian</p> <p>-In-person school tours are and will continue to be available to families in multiple languages including Spanish and Russia, and Ukrainian</p> <p>-Registration documents are available to families in multiple foreign languages</p> <p>-For all groups of students a major recruitment/retention strategy has been scheduling "virtual home visits"</p>

	<p>school program to offer intensive math and literacy support to help prepare for the upcoming school year</p>	<p>with all newly enrolled students over the summer prior to the start of the school year. These visits with new families help to build relationships and create an authentic line of communication. -HLA2 advertised with El Diario Newspaper to market HLA2 to MLL communities in CSD21. El Diario is the largest spanish language daily newspaper in New York. -HLA2's enrollment policy will continue to include a weight of 2.0 for each applicant who identifies as ELL within the lottery preference, prioritizing enrollment of new ELLs -To continue to support enrollment of further ELLs, HLA has made a concerted effort through new marketing materials, social media posts/ads, and through word of mouth in the community to support and enroll Ukrainian refugee families as they enter Brooklyn, resulting in the enrollment of numerous students "</p>
English Language Learners	<p>"HLA2 engaged in an ambitious recruitment campaign focused within CSD21, as well as well as outlying areas focused on connecting with ELL families. -When visiting local Pre-K's, CBO's, and houses of worship, HLA2 brings marketing materials and paper applications, They prioritize staff who are themselves are multilingual speakers when making these visits to best communicate with interested community partners.</p> <p>-On the HLA2 website, there is a language translation plug-in to allow ELL/MLL families the opportunity to review our website in their native language.</p> <p>-Downloadable paper applications are also available in 6 of the most</p>	<p>"HLA2 will continue with recruitment strategies that were found to be successful this past recruitment season which include following: visiting local Pre-K's, CBO's, and houses of worship, HLA2 brings marketing materials and paper applications, They prioritize staff who are themselves are multilingual speakers when making these visits to best communicate with interested community partners.</p> <p>-On the HLA2 website, there is a language translation plug-in to allow ELL/MLL families the opportunity to review our website in their native language.</p> <p>-Downloadable paper applications are also available in 6 of the most commonly spoken languages within</p>

commonly spoken languages within the community.

-HLA2 leverages digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications, using targeting features to translate ads into the language of the user.

-Virtual open houses were offered in Spanish, Ukrainian, and Russian

-In-person school tours are and will continue to be available to families in multiple languages including Spanish and Russian, Ukrainian, and Creole.

-Registration documents are available to families in multiple foreign languages

-For all groups of students a major recruitment/retention strategy has been scheduling "virtual home visits" with all newly enrolled students over the summer prior to the start of the school year. These visits with new families help to build relationships and create an authentic line of communication. -HLA2 advertised with El Diario Newspaper to market to MLL communities in CSD21. El Diario is the largest spanish language daily newspaper in New York. -HLA2's enrollment policy includes a weight of 2.0 for each applicant who identifies as ELL within the lottery preference, prioritizing enrollment of new ELLs - To support enrollment of further ELLs, HLA has made a concerted effort through new marketing materials, social media posts/ads, and through word of mouth in the community to support and enroll Ukrainian refugee families as they

the community.

-HLA2 leverages digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications, using targeting features to translate ads into the language of the user.

-Virtual open houses will be offered in Spanish, Russian, and Ukrainian

-In-person school tours are and will continue to be available to families in multiple languages including Spanish, Russian, and Ukrainian

-Registration documents are available to families in multiple foreign languages

-For all groups of students a major recruitment/retention strategy has been scheduling "virtual home visits" with all newly enrolled students over the summer prior to the start of the school year. These visits with new families help to build relationships and create an authentic line of communication. -HLA2 will continue to advertise with El Diario Newspaper to market HLA2 to MLL communities in CSD21. El Diario is the largest spanish language daily newspaper in New York. -HLA2's enrollment policy will continue to include a weight of 2.0 for each applicant who identifies as ELL within the lottery preference, prioritizing enrollment of new ELLs - To continue to support enrollment of further ELLs, HLA has made a concerted effort through new marketing materials, social media posts/ads, and through word of mouth in the community to support and enroll Ukrainian refugee families as they enter Brooklyn, resulting in

	enter Brooklyn, resulting in the enrollment of numerous students "	the enrollment of numerous students "
Students with Disabilities	<p>HLA2 employed the following strategies to recruit an enroll SWD's:</p> <ul style="list-style-type: none"> - offered robust support services such as speech, counseling, OT, PT, APE, SETSS, and ICT classrooms in all grades -Included visits to ICT classrooms during school tours with prospective families. -School representatives canvassed local Pre-K's and Headstarts across CSD21 making sure to mention that our school was and inclusive and welcoming community that was open to all families, including students with disabilities. -All marketing materials highlight the fact that we are an inclusive and welcoming community and that we welcome all students including those that may have disabilities -HLA2 leveraged digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications to connect with communities that have populations of SWD's -HLA2 sent out 3 postcard mailings to zip codes that have high proportions of SWD's to promote the school -HLA2 offered monthly school tours and quarterly virtual open houses to learn more about school culture and programatic offerings -HLA2 invites families to participate in virtual visits during the summertime after families complete their enrollment at HLA2 to ensure families feel a connection with the school and staff and feel prepared to enter the school. -Downloadable paper applications are also available in 6 of the most commonly spoken languages within the community. 	<p>HLA2 will continue to employ the following strategies to recruit an enroll SWD's:</p> <ul style="list-style-type: none"> - Continue to offer robust support services such as speech, counseling, OT, PT, APE, SETSS, and ICT classrooms in all grades -Include visits to ICT classrooms in virtual school tours with prospective families. -School representatives canvassed local Pre-K's and Headstarts across CSD21 making sure to mention that our school was and inclusive and welcoming community that was open to all families. -All marketing materials highlight the fact that we are an inclusive and welcoming community and that we welcome all students including those that may have disabilities -HLA leveraged digital paid advertisements on popular social media platforms like Facebook, Instagram, Youtube, and similar applications to connect with communities that have populations of SWD's -HLA2 will continue to sent out 3 postcard mailings to zip codes that have high proportions of SWD's to promote the school -HLA2 will continue to offer monthly virtual school tours and quarterly virtual open houses to learn more about school culture and programatic offerings -HLA2 will continue to invite families to participate in virtual visits during the summertime after families complete their enrollment at HLA to ensure families feel a connection with the school and staff and feel prepared to enter the school. -Downloadable paper applications are also available in 6 of the most

		commonly spoken languages within the community.
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Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>Student Retention continues to be a primary focus for HLA2. The school continuously surveys parents frequently to solicit feedback to adopt programmatic plans to ensure that the needs of students and families were met. Additionally, the school provided opportunities for families to submit feedback during virtual Town Hall meetings throughout the year in fall and spring town halls. HLA2 teachers and leaders frequently contacted families via weekly school messages or more personalized communication to support each student's individual needs.</p>	<p>In addition to the previous years retention strategies, HLA2 plans to connect families with community organizations that treat trauma and mental health, offer free after-care for families during Friday afternoons (days in which the school dismisses at 1pm for staff PD), and continue to survey families to identify areas that might be impediments to retention or to academic and social success.</p>
English Language Learners	<p>HLA2 implemented new processes to strengthen relationships with ELL families. At the start of the year MLL providers created Learning Profiles for their students utilizing their most recent NYSESLAT scores. These profiles detail specific challenges and strengths that the student currently has and maps out a plan on how to best support that student. These profiles are referenced to guide each lesson with a student. These profiles were shared with families of MLL students as well.</p>	<p>HLA2 will continue to employ its strategies from 2022-2023 school year to ensure that MLL families feel engaged and informed about their student's progress, and that all communications from the school are inclusive and accessible.</p>
Students with Disabilities	<p>"All newly enrolled families of SWD's meet with HLA2's Special Education Coordinator. Together, they review the student's IEP, focusing on management needs, yearly goals, and specific supports for which that student qualifies. The special education coordinator details how</p>	<p>Given that HLA2 consistently serves a larger proportion of SWD's than the district, the school plans to continue the practices employed over the previous year which include the following: All newly enrolled families of SWD's meet with HLA2's Special Education Coordinator.</p>

these services will be provided to ensure fidelity. Families are informed about the quarterly IEP progress reports they can expect and the bi-weekly goal monitoring that teachers complete with students so that they are always informed and able to communicate a student's progress. If a student qualifies for a placement that HLA2 does not offer, the school will advise families to take part in a weekly or biweekly meeting with the student's teacher and special education coordinator. During this meeting, goal tracking and progress monitoring is reviewed to ensure that the family is aware of all of the support provided for their child. The school also discusses how the family can support a student at home academically and behaviorally. This may include supporting with continuing a behavior plan that is being implemented in school, or offering a student accommodations that they receive in school such as extended time to complete work, reading questions or directions, or offering on task focusing prompts. If a special education student is found to possibly benefit from more support than they qualify for, the school will often provide them with additional support in the form of SETSS groups, joining an ICT class, or working 1:1 with a teacher during specific times during the week. HLA2 places a heavy emphasis on ensuring that students and families know that they will offer as much support as possible to help students access their academic environment and instruction. Rather than focus only on the goals on a student's IEP (which are meant to be achieved in a year), the school

Together, they review the student's IEP, focusing on management needs, yearly goals, and specific supports for which that student qualifies. The special education coordinator details how these services will be provided to ensure fidelity. Families are informed about the quarterly IEP progress reports they can expect and the bi-weekly goal monitoring that teachers complete with students so that they are always informed and able to communicate a student's progress. If a student qualifies for a placement that HLA2 does not offer, the school will advise families to take part in a weekly or biweekly meeting with the student's teacher and special education coordinator. During this meeting, goal tracking and progress monitoring is reviewed to ensure that the family is aware of all of the support provided for their child. The school also discusses how the family can support a student at home academically and behaviorally. This may include supporting with continuing a behavior plan that is being implemented in school, or offering a student accommodations that they receive in school such as extended time to complete work, reading questions or directions, or offering on task focusing prompts. If a special education student is found to possibly benefit from more support than they qualify for, the school will often provide them with additional support in the form of SETSS groups, joining an ICT class, or working 1:1 with a teacher during specific times during the week. HLA2 places a heavy emphasis on ensuring that students and families know that they will offer as much

works with students to set smaller benchmarks that will help them achieve their larger goals. The school celebrates all successes with families and teachers of students which helps motivate students to engage in our school community. The following are HLA2's current strategies to retain SWD and keep families engaged and informed with their child's progress. These will continue through the upcoming charter term.

Families of SWD receive a progress report each quarter that details the progress their child is making towards each of their IEP goals. The child's teacher(s) and related service providers all write a narrative that includes progress made and strategies being implemented to support their student.

Families of SWD receive copies of their child's Special Education Remote Learning Plan. SpEd Remote Learning plans are created for all students who have an IEP. Remote Learning Plans are summaries of a student's IEP needs and include ways that educators plan to meet each of those needs during this virtual learning period. These plans can be used during planning periods to identify supports for individual student needs during remote learning. These can also be utilized during 1:1 check ins as a guide for teachers to maximize their time with a student. Finally, these plans would serve as structured and documented efforts to support our students during this time.

Families of SWD are encouraged to attend parent/teacher conferences

support as possible to help students access their academic environment and instruction.

Rather than focus only on the goals on a student's IEP (which are meant to be achieved in a year), the school works with students to set smaller benchmarks that will help them achieve their larger goals. The school celebrates all successes with families and teachers of students which helps motivate students to engage in our school community. The following are HLA2's current strategies to retain SWD and keep families engaged and informed with their child's progress. These will continue through the upcoming charter term.

Families of SWD receive a progress report each quarter that details the progress their child is making towards each of their IEP goals. The child's teacher(s) and related service providers all write a narrative that includes progress made and strategies being implemented to support their student.

Families of SWD receive copies of their child's Special Education Remote Learning Plan. SpEd Remote Learning plans are created for all students who have an IEP. Remote Learning Plans are summaries of a student's IEP needs and include ways that educators plan to meet each of those needs during this virtual learning period. These plans can be used during planning periods to identify supports for individual student needs during remote learning. These can also be utilized during 1:1 check ins as a guide for teachers to maximize their time with a student. Finally, these

	each quarter. The SpEd Coordinator offers to join these meetings to participate in conversations about how to best support the child."	plans would serve as structured and documented efforts to support our students during this time. Families of SWD are encouraged to attend parent/teacher conferences each quarter. The SpEd Coordinator offers to join these meetings to participate in conversations about how to best support the child."
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Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. Emergency Conditional Clearances

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

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2023

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	1
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	1.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category C: not to exceed 5	5.0

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

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

	FTE Count
Total	19

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	7

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	16

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	42



Thank you.

Entry 12 Organization Chart

Completed - Aug 1 2023

[Instructions](#)

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

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

[HLA2 Org Chart 2022-2023](#)

Filename: HLA2_Org_Chart_2022-2023.pdf Size: 363.0 kB

Entry 13 School Calendar

Completed - Sep 15 2023

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[HLA2 Academic Calendar 23-24 Instructional Count](#)

Filename: HLA2_Academic_Calendar_23-24_Instr_RUZWTDj.pdf Size: 781.1 kB

Entry 14 Staff Roster

Completed - Aug 4 2023

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

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

[**HLA2 Annual Report Roster 2023**](#)

Filename: HLA2_Annual_Report_Roster_2023.xlsx **Size:** 23.3 kB

Optional Additional Documents to Upload (BOR)

Incomplete

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

BROOKLYN, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative totals for 2022)



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Hebrew Language Academy Charter School 2

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Hebrew Language Academy Charter School 2, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Hebrew Language Academy Charter School 2 as of June 30, 2023 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hebrew Language Academy Charter School 2 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hebrew Language Academy Charter School 2's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hebrew Language Academy Charter School 2's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hebrew Language Academy Charter School 2's ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Hebrew Language Academy Charter School 2's June 30, 2022 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023 on our consideration of Hebrew Language Academy Charter School 2's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hebrew Language Academy Charter School 2's internal control over financial reporting and compliance.

Rochester, New York
October 25, 2023

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

(With Comparative Totals For 2022)

<u>ASSETS</u>	June 30,	
	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash & cash equivalents	\$ 2,638,173	\$ 2,477,472
Grants and other receivables	777,302	497,456
Due from related party	98,635	66,052
Prepaid expenses	<u>19,887</u>	<u>121,738</u>
TOTAL CURRENT ASSETS	3,533,997	3,162,718
<u>OTHER ASSETS</u>		
Property and equipment, net	294,425	292,737
Deposits	104,478	61,240
Cash in escrow	100,000	100,000
Right-of-use asset - operating	<u>1,712,069</u>	<u>-</u>
	<u>2,210,972</u>	<u>453,977</u>
TOTAL ASSETS	<u>\$ 5,744,969</u>	<u>\$ 3,616,695</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 153,162	\$ 222,027
Accrued payroll and benefits	460,565	225,844
Due to Charter Management Organization	292,103	374,117
Due to related parties	10,624	3,106
Lease liability - operating	<u>1,795,778</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	2,712,232	825,094
<u>NET ASSETS</u>		
Without donor restrictions	<u>3,032,737</u>	<u>2,791,601</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,744,969</u>	<u>\$ 3,616,695</u>

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	Year ended June 30,	
	2023	2022
Operating revenue and support:		
State and local per pupil operating revenue	\$ 6,157,435	\$ 5,563,305
NYC DOE rental assistance	1,651,797	1,050,000
Governmental grants and contracts	1,513,027	981,697
Contributions	10	151
Employee Retention Credit income	262,124	-
Paycheck Protection Program loan and accrued interest forgiveness	-	490,722
Other revenue	37,239	-
TOTAL REVENUE AND SUPPORT	9,621,632	8,085,875
Expenses:		
Program services:		
Regular education	6,405,080	4,138,033
Special education	2,167,784	2,306,101
TOTAL PROGRAM SERVICES	8,572,864	6,444,134
Management and general	807,632	882,594
TOTAL OPERATING EXPENSES	9,380,496	7,326,728
CHANGE IN NET ASSETS	241,136	759,147
Net assets at beginning of year	2,791,601	2,032,454
NET ASSETS AT END OF YEAR	\$ 3,032,737	\$ 2,791,601

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

STATEMENT OF FUNCTIONAL EXPENSES

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

		Year ended June 30,					
		2023					2022
	Number of positions	Program Services			Supporting Services	Total	Total
		Regular Education	Special Education	Sub-total	Management and general		
Personnel services costs:							
Administrative staff personnel	11	\$ 608,463	\$ 158,859	\$ 767,322	\$ 217,873	\$ 985,195	\$ 959,424
Instructional personnel	47	1,998,634	921,395	2,920,029	-	\$ 2,920,029	2,413,112
TOTAL PERSONNEL SERVICES COSTS	58	2,607,097	1,080,254	3,687,351	217,873	3,905,224	3,372,536
Fringe benefits & payroll taxes		601,058	249,049	850,107	50,230	900,337	856,234
Retirement		24,916	10,324	35,240	2,082	37,322	38,126
Management company fees		608,373	158,836	767,209	70,784	837,993	557,244
Legal services		-	-	-	17,409	17,409	5,792
Accounting / audit services		-	-	-	231,664	231,664	113,593
Other purchased / professional / consulting services		272,842	71,234	344,076	20,819	364,895	272,613
Occupancy		1,291,903	337,294	1,629,197	150,312	1,779,509	1,050,000
Repair and maintenance		16,650	4,347	20,997	1,937	22,934	14,307
Insurance		77,705	20,288	97,993	9,041	107,034	75,206
Utilities		29,444	7,687	37,131	3,426	40,557	43,482
Supplies / materials		136,400	35,612	172,012	-	172,012	177,077
Equipment / furnishings		17,473	4,562	22,035	2,033	24,068	21,626
Staff development		128,091	33,442	161,533	2,926	164,459	98,280
Marketing / recruitment		85,772	22,393	108,165	9,979	118,144	49,961
Technology		3,097	809	3,906	-	3,906	3,037
Food service		194,380	50,750	245,130	-	245,130	188,047
Student service		162,764	42,494	205,258	-	205,258	216,850
Office expense		65,352	17,062	82,414	7,604	90,018	33,739
Depreciation and amortization		77,770	20,304	98,074	9,048	107,122	97,492
Miscellaneous		3,993	1,043	5,036	465	5,501	41,486
		<u>\$ 6,405,080</u>	<u>\$ 2,167,784</u>	<u>\$ 8,572,864</u>	<u>\$ 807,632</u>	<u>\$ 9,380,496</u>	<u>\$ 7,326,728</u>

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

STATEMENT OF CASH FLOWS

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

	June 30,	
	2023	2022
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 241,136	\$ 759,147
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	107,122	97,492
Paycheck Protection Program loan and accrued interest forgiveness	-	(490,722)
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(279,846)	(269,705)
Due from related party	(32,583)	(26,766)
Prepaid expenses	101,851	(116,822)
Deposits	(43,238)	7,388
Accounts payable and accrued expenses	(68,865)	(36,370)
Accrued payroll and benefits	234,721	3,647
Due to Charter Management Organization	(82,014)	141,426
Due to related parties	7,518	(57,490)
Operating lease liability, net of right of use asset	83,709	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	269,511	11,225
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(108,810)	(178,488)
NET CASH USED FOR INVESTING ACTIVITIES	(108,810)	(178,488)
NET INCREASE (DECREASE) IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	160,701	(167,263)
Cash, cash equivalents and restricted cash at beginning of year	2,577,472	2,744,735
CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	\$ 2,738,173	\$ 2,577,472

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

STATEMENT OF CASH FLOWS, Cont'd

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

	June 30,	
	2023	2022
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash, cash equivalents and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 2,638,173	\$ 2,477,472
Cash in escrow	<u>100,000</u>	<u>100,000</u>
Total cash and cash equivalents and restricted cash shown in the statement of cash flows	<u>\$ 2,738,173</u>	<u>\$ 2,577,472</u>

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals For 2022)

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

The Charter School

Hebrew Language Academy Charter School 2 (the “Charter School”), is an education corporation operating as a charter school in the Borough of Brooklyn, New York. On November 15, 2016, the Board of Regents of the University of the State of New York, on behalf of the State Education Department, granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration on June 30, 2022. In May 2022 the charter was renewed through June 30, 2025. The Charter School also received approval from the New York City Department of Education to operate a Pre-K program beginning in Fall 2022.

The Charter School provides 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, the Charter School offers an academically rigorous curriculum which includes daily instruction in the Hebrew language.

Basis of accounting

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

Classification of net assets

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

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

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

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

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

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

Per pupil allocation income and students with disabilities revenue

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

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-15 school year or thereafter, and go through a space request process with the NYCDOE. If NYCDOE is not able to provide adequate space, the charter school can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rental costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

Universal Pre-Kindergarten (Pre-K)

Similar to state and local per pupil revenue, the Charter School recognizes Pre-K revenue as educational programming is provided to students throughout the year. The maximum revenue amount is based on a contractually determined fixed amount per student and the number of students enrolled at a point in time. This amount could be further reduced if actual costs incurred in providing the Pre-K program are less than the maximum calculated amount of the contract. Amounts are paid in installments throughout the course of the year, with the final 5% paid upon submission of all required documentation at the end of the contract year.

The amount received for the year ended June 30, 2023 was approximately \$280,000. There was no revenue received for Pre-K during the year ended June 30, 2022.

The following table summarizes contract balances at their respective statement of financial position dates:

	June 30,		
	2023	2022	2021
Grants and other receivables	\$ 68,994	\$ 3,754	\$ -

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

Contributions

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

Contributions, including unconditional promises to give, are recognized as revenues in the period received. All donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There were no revenues deferred at June 30, 2023 and 2022. The Charter School received cost-reimbursement grants of approximately \$573,474 and \$1,077,377 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

The Charter School considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. Cash balances are maintained at a financial institution located in New York and are insured by the FDIC up to \$250,000 at that institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Cash in escrow

The Charter School maintains cash in an escrow account, pursuant to its Charter Agreement, to pay off expenses in the event of dissolution of the Charter School. The amount in escrow was \$100,000 at both June 30, 2023 and 2022.

Grants and other receivables

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

Due from related party

The Charter School had an amount due from another charter school that is in the same network at June 30, 2023 and 2022. The related party receives meal subsidies from the federal and state governments on behalf of the Charter School. The amount due was approximately \$98,600 and \$66,100 at June 30, 2023 and 2022, respectively.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives which range from three to seven years.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Due to related parties

The Charter School has amounts due to other charter schools in the same network. The charter schools shared staff support, in which the Charter School reimburses the related parties for the expenses. The amounts due were approximately \$10,600 and \$3,100 at June 30, 2023 and 2022, respectively.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant at which time it is recognized as revenue.

Leases

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

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

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

The Company has elected to apply the short-term lease exemption to one of the classes of underlying assets: school facility. In 2023, the Charter School has one lease within this class of underlying assets that qualifies for the exemption. The short-term lease cost recognized during the year ended June 30, 2023 was \$44,000. The remaining lease payments due during the year ending June 30, 2024 are \$44,000.

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

Tax exempt status

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

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

Contributed services

The Charter school receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. In addition, the Charter School received donated transportation services, special education teacher support services, and speech, occupational and physical therapy services that were provided for the students from the local district. The Charter School was unable to determine a value for these services.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$118,000 and \$50,000 for the years ended June 30, 2023 and 2022, respectively.

Use of estimates in the preparation of financial statements

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

Comparatives for period ended June 30, 2022

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

Adoption of new accounting pronouncement - leases

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

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

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

As a result of the adoption of the new lease accounting guidance, the Charter School recognized on July 1, 2022 a lease liability of \$3,376,071, which represents the present value of the remaining operating lease payments of \$3,471,017, discounted using the Charter School's risk-free rate of 2.84%, and a right-of-use asset of \$3,376,071.

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

New accounting pronouncement – credit losses

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

Accounting Impact of COVID-19 Outbreak

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$501,445 and \$470,383 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively. At June 30, 2023, the Charter School has \$563,884 of ESSER grants still available through September 30, 2024.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

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

On March 27, 2020, the CARES Act was enacted. Under the CARES Act, the Employee Retention Credit, a refundable, wage-related tax credit, was made available to eligible employers. The Charter School recognized a benefit of approximately \$262,000, recorded as Employee Retention Credit income related to this credit during the year ended June 30, 2023. There were no benefits from the Employee Retention Credit recorded during the year ended June 30, 2022.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 25, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

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

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

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

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

	June 30,	
	2023	2022
Cash & cash equivalents	\$ 2,638,173	\$ 2,477,472
Grants and other receivables	777,302	497,456
Due from related party	98,635	66,052
Total amounts available for general expenditures within one year	<u>\$ 3,514,110</u>	<u>\$ 3,040,980</u>

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE C: LEASES

In 2018, the Charter School entered into a one-year agreement with National Center for Hebrew Language Charter School Excellence and Development, Inc. ("Hebrew Public"). The Charter School extended the lease three times from 2018 to 2021. In June 2021, the Charter School extended their lease with Hebrew Public for the fourth time commencing on July 1, 2021 and expiring on June 30, 2022. In April 2022 the lease was amended for a fifth time commencing on July 1, 2022 and expiring on June 30, 2023. The new agreement called for monthly payments of \$137,650.

Friends of HLA 2, Inc. (FoHLA2), a related party formed to hold the lease of the facility the Charter School will occupy, entered into a lease agreement with a third party commencing on July 1, 2023 for the same space that was being leased through Hebrew Public through June 30, 2023. The Charter School paid the required security deposit of \$58,430 on behalf of FoHLA2 and it's included in deposits on the accompanying statement of financial position at June 30, 2023. In May 2023, the Charter School signed a new lease agreement with FoHLA2 for the same space previously occupied. The new agreement commences on July 1, 2023 and expires June 30, 2028. Monthly payments from July 1, 2023 to June 30, 2024 are \$151,601. Monthly payments for the remaining years of the lease, will be agreed upon on a yearly basis.

In September 2020, FoHLA2 entered in to a lease agreement with a third party for a different facility the Charter School will occupy. Lease payments will begin on the delivery date which is anticipated to be July 1, 2024 through approximately June 2057. The Charter School is expected to move into this new facility on July 1, 2024 and expects the lease with FoHLA2 for their current space to be terminated at that time. The Charter School guarantees this lease. FoHLA2 and the Charter School have not finalized a lease agreement for the Charter School's intended new location.

The future minimum payments to be made by FoHLA2 are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ -
2025	1,395,777
2026	1,660,974
2027	1,936,222
2028	1,974,946
Thereafter	<u>78,144,821</u>
	<u>\$ 85,112,740</u>

Further, for the year ended June 30, 2023, the school leased an additional space for monthly payments of \$4,000 from July 2022 through May 2023. The agreement is month to month, and the school expects to lease the space from July 1, 2023 to May 31, 2024 for \$4,000 per month.

Total rent expense paid during the years ended June 30, 2023 and 2022 were \$1,695,800 and \$1,050,000, respectively.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE C: LEASES, Cont'd

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

<u>Statement of Financial Position Classification</u>		
<u>Assets</u>		
Right-of use asset - operating	Other Assets	<u>\$ 1,712,069</u>
<u>Liabilities</u>		
Current:		
Lease liability - operating	Current liabilities	<u>\$ 1,795,778</u>

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

Operating lease expense:	<u>\$ 1,735,509</u>
--------------------------	---------------------

As of June 30, 2023 minimum payment due for the lease liability for the next fiscal year is as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	<u>\$ 1,819,217</u>
Total lease payments	1,819,217
Less: Interest	<u>(23,439)</u>
Present value of lease liabilities	<u>\$ 1,795,778</u>

Supplemental information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows paid for operating leases	\$ 1,651,800
Weighted-average remaining lease term:	
Operating leases	1 year
Weighted-average discount rate:	
Operating leases	2.84%

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE D: RETIREMENT PLAN

The Charter School has a defined contribution retirement plan which covers substantially all full-time employees. The Charter School contributes a dollar-to-dollar match up to 3% of the employees' compensation. During the years ended June 30, 2023 and 2022, the Charter School contributed \$37,322 and \$38,126, respectively, for the employer match.

NOTE E: CONTINGENCY

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

NOTE F: CONCENTRATIONS

At June 30, 2023 and 2022, approximately 94% and 100%, respectively, of grants and other receivables are due from New York State relating to certain grants.

For the years ended June 30, 2023 and 2022, 64% and 69%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE G: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2023	2022
Furniture, fixtures and equipment	\$ 739,680	\$ 630,870
Leasehold improvements	1,680	1,680
	741,360	632,550
Less accumulated depreciation and amortization	446,935	339,813
	<u>\$ 294,425</u>	<u>\$ 292,737</u>

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

NOTES TO FINANCIAL STATEMENT, Cont'd

JUNE 30, 2023

(With Comparative Totals For 2022)

NOTE H: PAYCHECK PROTECTION PROGRAM NOTE PAYABLE

In response to the COVID-19 outbreak, in April 2020, the Charter School applied for and was approved by a bank for a loan of \$484,817 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded in April 2020 and was included in the statement of financial position as Paycheck Protection Program loan payable at June 30, 2021. On October 8, 2021, the Small Business Administration approved the forgiveness of the loan and accrued interest of \$5,905, which is reported as Paycheck Protection Program loan and accrued interest forgiveness on the accompanying statement of activities and changes in net assets for the year ended June 30, 2022.

NOTE I: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2023	2022
Undesignated	\$ 2,738,312	\$ 2,498,864
Invested in property and equipment	294,425	292,737
	<u>\$ 3,032,737</u>	<u>\$ 2,791,601</u>

NOTE J: CHARTER MANAGEMENT ORGANIZATION

On June 1, 2017, the Charter School entered into an educational services agreement with a charter management organization, Hebrew Public, to provide expertise necessary to effectively provide essential programming and services to the Charter School. The agreement continued through June 30, 2022. The management fee is 10% of gross revenue per year. In October 2022, the agreement was renewed effective July 1, 2022 through June 30, 2027 with the percent of gross revenue used for the calculation of 10% for each school year.

For the years ended June 30, 2023 and 2022, the expense amounted to approximately \$838,000 and \$557,200, respectively. Amounts due to Hebrew Public relating to the management fee were \$250,714 and \$130,308 at June 30, 2023 and 2022, respectively.

An additional \$41,389 and \$156,309 is due to Hebrew Public for various other expenses for which the Charter School will reimburse Hebrew at June 30, 2023 and 2022, respectively. At June 30, 2022, the Charter School owed \$87,500 for rent to Hebrew Public. The Charter School did not owe any rent to Hebrew Public at June 30, 2023.

Total amounts due to Hebrew Public at June 30, 2023 and 2022 are \$292,103 and \$374,117, respectively.

NOTE K: FUNCTIONAL EXPENSES

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

HEBREW LANGUAGE ACADEMY CHARTER
SCHOOL 2

BROOKLYN, NEW YORK

SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS

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BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Hebrew Language Academy Charter School 2

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Hebrew Language Academy Charter School 2, which comprise the statement of financial position as of June 30, 2023 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 25, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hebrew Language Academy Charter School 2's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hebrew Language Academy Charter School 2's internal control. Accordingly, we do not express an opinion on the effectiveness of Hebrew Language Academy Charter School 2's internal control.

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

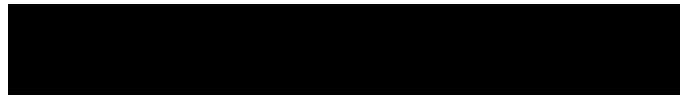
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hebrew Language Academy Charter School 2's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of This Report

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



Rochester, New York
October 25, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Hebrew Language Academy Charter School 2

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hebrew Language Academy Charter School 2 compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Hebrew Language Academy Charter School 2's major federal programs for the year ended June 30, 2023. Hebrew Language Academy Charter School 2's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hebrew Language Academy Charter School 2 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hebrew Language Academy Charter School 2 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination Hebrew Language Academy Charter School 2's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Hebrew Language Academy Charter School 2's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hebrew Language Academy Charter School 2's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hebrew Language Academy Charter School 2's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hebrew Language Academy Charter School 2 compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hebrew Language Academy Charter School 2's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hebrew Language Academy Charter School 2's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Hebrew Language Academy Charter School 2 as of and for the year ended June 30, 2023, and have issued our report thereon dated October 25, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Rochester, New York
October 25, 2023

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	Federal AL Number	Pass-through Grantor's Number	Total Federal Expenditures
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 114,568
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	13,567
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,000
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	227,498
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief	84.425U	5880	<u>273,947</u>
<i>Total Education Stabilization Funds</i>			<u>501,445</u>
<u>Passed through National Center for Hebrew Language Charter School Excellence and Development, Inc.</u>			
Charter School Program - Replication and Expansion of High-Quality Charter Schools	84.242M	U282M160011	<u>45,839</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			685,419
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	332200860955	82,806
National School Lunch Program	10.555	332200860955	237,767
Supply Chain Assistance - COVID	10.555	332200860955	<u>13,269</u>
<i>Total Child Nutrition Cluster</i>			<u>333,842</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			333,842
U.S. Department of Homeland Security - Federal Emergency Management Agency:			
<u>Passed through NYS Homeland Security and Emergency Services</u>			
Emergency Protective Measure - COVID 19	97.036	4480DR	<u>66,475</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>66,475</u>
TOTAL ALL PROGRAMS			<u>\$ 1,085,736</u>

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Hebrew Language Academy Charter School 2 and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Hebrew Language Academy Charter School 2 has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? _____ yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee? _____ yes x no

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding 2022-001

Statement of condition

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

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 59% of the projected enrollment for the 2021-2022 academic year.

Recommendation

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

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

Status

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

HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS

October 25, 2023

The Finance Committee
Hebrew Language Academy Charter School 2

We have audited the financial statements of Hebrew Language Academy Charter School 2 as of and for the year ended June 30, 2023, and have issued our report thereon dated October 25, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 28, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Hebrew Language Academy Charter School 2 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced COO/CFO and outsourced finance team who review the draft financial statements prior to issuance and accept responsibility for them.

Significant Risks Identified

We have identified the following significant risk:

- Management Override
- Improper revenue recognition
- Improper allocation of expenses to grants
- Improper implementation of ASC 842 - Leases
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Hebrew Language Academy Charter School 2 is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the Charter School adopted new guidance for leases (ASC 842). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the allocations of operating expenses to program expenses and management and general expenses and the collectability of grants receivable. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Hebrew Language Academy Charter School 2's financial statements relate to revenue and support recognition and lease commitments, which is referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

The Charter School did not calculate the right-of-use assets and related lease liabilities relative to their equipment leases under ASC 842. The maximum amount of the uncorrected misstatement equals the undiscounted future cash flows of these leases which approximate \$76,900. The right-of-use assets and lease liabilities would increase by \$76,900 with minimal to no effect on the statement of activities. The effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material either individually or in the aggregate, to the financial statements as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Hebrew Language Academy Charter School 2's financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Hebrew Language Academy Charter School 2, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Hebrew Language Academy Charter School 2's auditors.

Credit Card Procedures

During our audit, we noted that there were six credit card transactions out of twenty-one selections that were missing receipts. Reconciliation of credit card transactions to the appropriate supporting documentation is important for maintaining strong internal controls. We recommend the Charter School implement procedures under which receipts are submitted in a timely fashion and reconciled accordingly.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Kurt Button will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Finance Committee and management of Hebrew Language Academy Charter School 2 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A solid black rectangular box used to redact the signature of the auditor.

MENGEL, METZGER, BARR & CO. LLP

Corporate Business Account Statement



Page 1 of 1
Account Number: [REDACTED]

For the period 06/01/2023 to 06/30/2023

HEBREW LANGUAGE ACADEMY CHARTER SCHO
HEBREW LANGUAGE ACADEMY 2 ESCROW
1870 STILLWELL AVE
BROOKLYN NY 11223-2426

Number of enclosures: 0
Tax ID Number: [REDACTED]
 For Client Services:
Call 1-800-669-1518

Visit us at PNC.com/treasury

Write to: Treas Mgmt Client Care
One Financial Parkway
Locator Z1-Yb42-03-1
Kalamazoo MI 49009

Account Summary Information

Balance Summary

	Beginning balance	Deposits and other credits	Checks and other debits	Ending balance
	100,000.00	.00	.00	100,000.00

Deposits and Other Credits

Description	Items	Amount
Deposits	0	.00
National Lockbox	0	.00
ACH Credits	0	.00
Funds Transfers In	0	.00
Trade Services	0	.00
Investments	0	.00
Zero Balance Transfers	0	.00
Adjustments	0	.00
Other Credits	0	.00
Total	0	.00

Checks and Other Debits

Description	Items	Amount
Checks	0	.00
Returned Items	0	.00
ACH Debits	0	.00
Funds Transfers Out	0	.00
Trade Services	0	.00
Investments	0	.00
Zero Balance Transfers	0	.00
Adjustments	0	.00
Other Debits	0	.00
Total	0	.00

Ledger Balance

Date	Ledger balance
06/01	100,000.00



HLA Additional Financial Documents

1. Advisory and/or Management letter - *N/A*
2. Federal Single Audit - *Included*
3. CSP Agreed-Upon Procedure Report - *Entities that receive CSP funding through NYSED and expend \$50k or more need this AUP. Our NY schools receive CSP funding directly from the federal government, not passed through NYSED, so this is not required.*
4. Evidence of Required Escrow Account for each school - *Included*
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations - *No findings or corrective action proposed.*

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

Trustee Name:

William Mack

Name of Charter School Education Corporation:

Hebrew Language Academy 2

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

Board member, member of finance committee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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



None

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

Home Address:

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Name of Charter School Education Corporation:

HLA2 Charter School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

-

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

Home Address:

[REDACTED]

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Susan Fox

Name of Charter School Education Corporation:

Hebrew Language Academy 2

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

I am currently the Treasurer

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]	6/13/2023
Signature	Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Ella Zalkind

Name of Charter School Education Corporation:

HLA 2

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

Home Telephone:

Home Address:

[REDACTED]

6-12-23

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Michael D. Tobman

Name of Charter School Education Corporation:

HLA & HLA2

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

Vice-chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ Yes ☐ No

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

Since the inception of planning for HLA,
and well before the creation of the CMO,
I have provided public affairs consulting
in support of HLA, HLA2, Horizon HLA, and
our Staten Island school, and on
general matters & concerns.
compensation, as a consultant and never
an employee, has varied and is currently
\$2,500 monthly.

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

☒ **None**

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

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

☒ **None**

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

Signature

[REDACTED]

Date

6/28/23

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Stella Binkevich

Name of Charter School Education Corporation:

Hebrew Language Academy 2 (HLA2)

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

former treasurer

Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ None

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

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

Signature

Date

Acceptable signature formats include:

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

6/9/2023

last revised 04/2022

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

Trustee Name:

Name of Charter School Education Corporation:

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

Alice Li (Jun 14, 2023 21:39 EDT)

6/14/2013

Signature**Date**

Acceptable signature formats include:

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

last revised 04/2022

Alice-HLA2-FD-2023 copy (signed) (dragged)

Final Audit Report

2023-06-15

Created:	2023-06-14
By:	Lauren Murphy (lauren@hebrewpublic.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPhTi7C6eVWgaV0zesSnO9z4eRT59C-Xc

"Alice-HLA2-FD-2023 copy (signed) (dragged)" History

-  Document created by Lauren Murphy (lauren@hebrewpublic.org)
2023-06-14 - 9:10:30 PM GMT- IP address: 108.54.82.232
-  Document emailed to ali@cfgi.com for signature
2023-06-14 - 9:10:45 PM GMT
-  Email viewed by ali@cfgi.com
2023-06-15 - 1:39:23 AM GMT- IP address: 45.41.142.81
-  Signer ali@cfgi.com entered name at signing as Alice Li
2023-06-15 - 1:39:51 AM GMT- IP address: 108.29.82.138
-  Document e-signed by Alice Li (ali@cfgi.com)
Signature Date: 2023-06-15 - 1:39:53 AM GMT - Time Source: server- IP address: 108.29.82.138
-  Agreement completed.
2023-06-15 - 1:39:53 AM GMT

Board of Trustees Meeting Minutes

February 14, 2023, 6 pm

Trustees Present

Mike Tobman
Adam Miller
Alice Li
Stella Binkevich

Also Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller asked for a motion to start the meeting at 6:01 pm. Mike Tobman made the motion and called the meeting to order.

2. Adoption of the February 2023 Meeting Agenda

Adam Miller asked for a motion to adopt the February 2023 meeting agenda. Mike Tobman made a motion to adopt the meeting agenda, Stella Binkevich seconded, and the motion was carried unanimously.

3. Approval of the January 2023 Minutes

Adam Miller asked for a motion to approve the January 2023 meeting minutes, Stella Binkevich made a motion to approve, Alice Li seconded, and the motion was carried unanimously.

4. Leadership Update

Katie Passley, Head of School Instruction updated the board on the following:

- School Spotlights
 - 100th day of school
 - Dress up as 100 things or 100 years old
- Upcoming Events
 - Spirit Week, February 13-17th
 - Mid-winter Break, February 20-24th
- Classroom Spotlights
 - 22/23 HLA2 School Goals



Hebrew Language Academy 2
CHARTER SCHOOL

- Maintain well-managed classrooms, responsive to student needs
- Develop skilled, independent readers, writers, and mathematicians engaged in joyful and rigorous learning
- Tu BiShvat
 - Celebrated in Israel as an ecological awareness day, and trees are planted in celebration
- Hebrew Morning Meetings
- Test Prep Began
 - Grades 3-5
- Enrollment Update
 - Current K-5 enrollment is 318 students and 336 including Pre-K
 - Due to a robust waitlist, HLA2 has been able to maintain consistent enrollment
 - In the process of ensuring all current families submit applications for siblings (to receive sibling preference in the lottery)
 - The 2nd postcard marketing campaign should be delivered to families this week, resulting in many new applicants

5. Public Comments

No members of the public were present.

6. Adjournment

Adam Miller made the motion to adjourn the meeting at 6:08 pm, Stella Binkevich seconded, and the motion was carried unanimously. The board will meet next on March 21, 2023.

Board of Trustees Meeting Minutes

August 16, 2022, 6 pm

Location: Zoom

Trustees Present

Stella Binkevich
Alice Li
Will Mack
Adam Miller
Ella Zalkind

Also Present:

Katie Passley, Head of School, HLA2

Jon Rosenberg, CEO, Hebrew Public

Valerie Khaytina, Chief External Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Lauren Murphy called the meeting to order at 6:05 pm.

2. Adoption of August 2022 Meeting Agenda

Lauren Murphy asked for a motion to adopt the July 2022 meeting agenda. Alice Li made a motion to adopt the August 2022 meeting agenda, and Stella Binkevich seconded, and the motion was carried unanimously.

3. Approval of July 2022 Minutes

Lauren Murphy asked for a motion to approve the July 2022 meeting minutes, Will Mack made a motion to approve, Stella Binkevich seconded, and the motion was carried unanimously.

4. Approval of HLA2's School Safety Plan

The Board all received a copy of the school safety plan for the 2022/23 year prior to the June meeting, where it was discussed. As per Section 155.17 of the Commissioner of Education's Regulations, charter schools do have to draft, publicly notice, and adopt a safety plan with a 30-day public comment period. That period began on July 1, when the safety plan was posted on the school's website. Lauren Murphy asked for a motion to approve, Alice Li made the motion, Stella Binkevich seconded, and the plan was approved unanimously with no abstentions or objections.

5. Leadership Update

Katie Passley, HLA2's Head of School updated the board on the following:

- Preparing to launch the school year
 - New staff were welcomed into the building this week
 - Returning staff will be back in the building next week
 - Welcoming families to the school for a “Meet your Teacher” event on Thursday, September 1st
 - Families will be able to drop off supplies
- Enrollment Updates
 - Pre-K is fully enrolled, with more than 45 students on the waitlist
 - 100 new students have been enrolled in grades K-5
 - Applications are being received from Ukrainian refugee families and HLA2 is doing it's best to accommodate where spaces are available
 - Currently on track to reach the enrollment projection of 300 students

6. Public Comments

No members of the public were present.

7. Executive Session

Lauren Murphy asked for a motion to enter executive session at 6:10 pm, Adam Miller made the motion to enter into executive session, Alice Li seconded, and with no abstentions, the board went into executive session.

The board exited the executive session at 6:36 pm.

No votes were taken during this time.

8. Adjournment

Lauren Murphy asked for a motion to adjourn the meeting. Alice Li made a motion to adjourn the meeting at 6:37 pm, Stella Binkevich seconded, and the motion was carried unanimously. The board will meet next on September 20th.

Board of Trustees Meeting Minutes

July 19, 2022, 6 pm

Location: Zoom

Trustees Present

Stella Binkevich
Sue Fox
Mike Tobman
Ella Zalkind
Adam Miller

Also Present:

Katie Passley, Head of School, HLA2

Brandon Parker, Director of Operations, HLA2

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller called the meeting to order at 6:05 pm.

2. Adoption of July 2022 Meeting Agenda

Adam Miller asked for a motion to adopt the July 2022 meeting agenda. Mike Tobman made a motion to adopt the July 2022 meeting agenda, and Sue Fox seconded, and the motion was carried unanimously.

3. Approval of June 2022 Minutes

Adam Miller asked for a motion to approve the June 2022 meeting minutes, Mike Tobman made a motion to approve, Sue Fox seconded, and the motion was carried unanimously.

4. Leadership Update

Katie Passley, HLA2's Head of School updated the board on the following:

- General Updates
 - Two goals for the upcoming school year
 - Maintain well managed classrooms, responsive to student needs
 - Develop skilled, independent readers, writers, and mathematicians engaged in joyful and rigorous learning
 - Both of the goals align with Hebrew Public's network goals
 - Focus on Early Literacy: Strengthening Foundations implementation in grades K-2
 - Building stronger culture systems and developing staff in leading

culture

- Embedding Hebrew and Israeli culture into our school communities
- Summer Work for Leaders
 - Leadership Institute for HOS, Directors of Operations, and Deans across all Hebrew Public schools began this week at HLA in Mill Basin
 - Schedules, staffing, curriculum pacing, & planning for PD
 - Student recruitment & registration
 - Planning for family engagement: community recruitment events, newsletters, meet the teacher
 - Preparing the building for staff & students
 - New teachers the week of 8.15
 - Returning staff the week of 8.22
- Enrollment Update
 - Trending higher than the original projection
- Student Support Team
 - Plan in place for Russian and Ukrainian families with little to no English language
 - SEL support
 - Strong Mental Health Team at Hebrew Public network
 - HLA2 has a school social worker and an intern this year
 - Intervention teachers
 - Team of 5 that is ready to meet the needs of the entire student body

5. Public Comments

No members of the public were present.

6. Adjournment

Adam Miller made a motion to adjourn the meeting at 6:22 pm, Sue Fox seconded, and the motion was carried unanimously. The board will meet next for governance training via Zoom on August 3rd.

Board of Trustees Meeting Minutes

January 17, 2023, 6 pm

Trustees Present

Mike Tobman
Adam Miller
Alice Li
Ella Zalkind

Also Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller asked for a motion to start the meeting at 6:04 pm. Mike Tobman made the motion and called the meeting to order.

2. Adoption of the January 2023 Meeting Agenda

Adam Miller asked for a motion to adopt the January 2023 meeting agenda. Mike Tobman made a motion to adopt the meeting agenda, Alice Li seconded, and the motion was carried unanimously.

3. Approval of the December 2022 Minutes

Adam Miller asked for a motion to approve the December 2022 meeting minutes, Mike Tobman made a motion to approve, Alice Li seconded, and the motion was carried unanimously.

4. Leadership Update

Katie Passley, Head of School Instruction updated the board on the following:

- School Spotlights
 - Benchmark Assessments
 - K-2
 - Reading Running Records
 - These allow you to assess reading behavior as students read from developmentally appropriate texts
 - Help capture what students know and understand about the reading process
 - MAP Math Tests



Hebrew Language Academy 2

CHARTER SCHOOL

- A computerized, adaptive test which maps a student's academic growth and proficiency in math
- Grades 3-5
 - ELA Interim Assessments
 - Math Interim Assessments
 - Similar to state testing to help students, teachers, and support staff practice for state tests
- Grade 4 & 5 participated in Holocaust Remembrance Day Lessons
 - Part of Hebrew Curriculum
 - Students are actively engaged in the lessons and have shared what they know from previous years
 - A lot of the conversation is in Hebrew
- Draw me a City Contest
 - An art competition throughout the Hebrew Public Network including affiliate schools
 - 2 Winners at HLA2!
 - 3-5 Category
 - 4th Grade, 1st place
 - K-2 Category
 - 2nd Grade, 3rd place
- Upcoming Events
 - This Friday is the end of Quarter 2
 - Tuesday, January 24th will start Quarter 3
 - Next Friday, 1/27 is staff PD day
 - K-2 Teachers
 - Will be using the recent testing data to reset for the last two quarters
 - 3-5 Teachers
 - Preparing for test prep
- Classroom Spotlights
 - Katie shared photos of the students in action in the classrooms learning
 - Differentiated instruction and expression of learning
 - Pre-K students created mandalas using colorful pasta
 - Grade 2 students took MAP assessments which will guide future instruction
 - Grade 3 students engaged in small groups during guided reading
 - Grade 4 students represented their thinking about geometric measurements on white boards to share with peers

- Students have choice to share what they know with their teacher and their peers
- Enrollment Update
 - Continue to enroll new students in grades where seats are available
 - 2nd grader enrolled today from the waitlist
 - Enrolling 3rd grader tomorrow!
 - K-5 320 students
 - 338 students total including Pre-K
 - Student recruitment for 23-24 has begun and the school has received about 5% more of applications to date than last year
 - 18 Pre-K seats for 23-24
 - 42 K seats for 23-24
 - With a total of 60 K seats but anticipating our current Pre-K students will fill some of the K seats for 23-24
 - 25 1st grade seats for 23-24
 - 5-6 seats for all other grades for 23-24

5. Public Comments

No members of the public were present.

6. Adjournment

Adam Miller made the motion to adjourn the meeting at 6:12 pm, Mike Tobman seconded, and the motion was carried unanimously. The board will meet next on February 14, 2023.

Board of Trustees Meeting Minutes

December 20, 2022, 6 pm

Location: Zoom

Trustees Present

Mike Tobman
Stella Binkevich
Adam Miller
Sue Fox
Alice Li
Ella Zalkind
Will Mack

Also Present:

Katie Passley, Head of School, HLA2

Lea Steinwurz, Assistant Director of Operations, HLA2

Jon Rosenberg, CEO, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller called the meeting to order at 6:01 pm.

2. Adoption of the December 2022 Meeting Agenda

Adam Miller asked for a motion to adopt the December 2022 meeting agenda. Stella Binkvich made a motion to adopt the meeting agenda, Sue Fox seconded, and the motion was carried unanimously.

3. Approval of the November 2022 Minutes

Adam Miller asked for a motion to approve the November 2022 meeting minutes, Mike Tobman made a motion to approve, Sue Fox seconded, and the motion was carried unanimously.

4. Approval of amended January 2022 Meeting Minutes

Adam Miller asked for a motion to approve the amended January 2022 meeting minutes. The headline of minutes was amended from January 25, 2021, to January 25, 2022. Sue Fox made a motion to approve, Stella Binkevich seconded, and the motion was carried unanimously.

5. Leadership Update

Katie Passley, Head of School Instruction updated the board on the following:

- School Spotlight Event
 - Festival of the Holidays Event on 12/18 was hosted at HLA for all Hebrew Public schools to attend
 - HLA2 Choir performed
 - Ukrainian students performed a song and dance
 - Many activities and delicious food
 - The event will be yearly!
- General Updates
 - Teacher PD Day will be held on January 3, 2023
- Classroom spotlight
 - Reminder of HLA2 Goal: developing independent learners
 - Focusing on the goal by working on multiple means of participation
 - Show call- where students stop and jot answers on wipe off board and then hold them up
 - Hands on exploration
 - Working with teachers around student engagement
 - Goal is for 100% student participation in lessons
 - Habits of discussion
 - Small group
 - 1:1 with teacher
 - Students co-teaching lesson with teachers
 - Developing our OLAM values
 - Aware communicators
 - Staff worked a lot in professional development regarding mutual exchanges of communication
 - Sharing that learning with students as developmentally appropriate
 - Acknowledging different points of view
- Enrollment Update
 - Recruitment for 23-24 has kicked off
 - Social media marketing campaigns
 - 11,000 homes postcard mailers to homes in the community
 - HLA2 applicants will receive a personalized letter from the school for the holidays
 - 90 applications for next year as of today
 - Students from Ukraine are still enrolling
 - 5th grade will have 60 seats
 - Most will be filled by rising 4th grade

- 60 seats for K

6. Discussion and Vote on HLA2's First Amendment to Lease

Jon Rosenberg discussed the amendment to HLA2's lease with the board members.

The amendment contemplates occupancy beginning in the 24/25 school year, with the current developer providing reimbursement for getting out of our current lease obligation at the temporary site at Stillwell.

The Trustees asked clarifying questions and had a discussion about the changes to the lease.

Adam Miller asked for a motion to approve the resolution presented to the board which authorizes Friends of HLA2 (Friends) to proceed with executing the First Amendment and incorporating such terms in a sublease agreement. Sue Fox made the motion and Will Mack seconded, and it went to a vote where it was unanimously approved with no abstentions or objections.

RESOLUTIONS OF THE BOARD OF TRUSTEES OF HEBREW LANGUAGE ACADEMY CHARTER SCHOOL 2

2286 CROPSEY AVENUE FACILITY

The Board of Trustees (the "Board") of Hebrew Language Academy Charter School 2, a New York not-for-profit education corporation (the "School"), at a duly constituted meeting of the Board held on December 20, 2022, does hereby (i) approve and adopt the following resolutions and (ii) direct that these resolutions be recorded among the minutes of the proceedings of the School.

WHEREAS, in conjunction and in support of the School, Friends of Hebrew Language Academy 2, Inc. ("Friends"), entered into a lease dated September 30, 2020 (the "Cropsey Lease") with Barone CYSA, LLC (the "Landlord") for a new, to-be-constructed, turn-key premises ("Cropsey") located within the building (the "Building") located at 2286 Cropsey Avenue, Brooklyn, NY) which Friends, in turn, will sublease to the School so that the School can transition from its current facility located at 1870 Stillwell Avenue ("Stillwell") to Cropsey in order to house its growing student body; and

WHEREAS, pursuant to the Cropsey Lease, Landlord intended to satisfy the Delivery Date Conditions and deliver Cropsey on July 1, 2022 ("Anticipated Delivery Date") or, alternatively, at the latest, by the outside delivery date of July 1, 2023 ("Outside Delivery Date"); and

WHEREAS, by letter dated October 28, 2021 and subsequent conversations thereafter, Landlord notified Friends that the Delivery Date Conditions would not be completed by the Anticipated Delivery Date or by Outside Delivery Date, either, due to ongoing construction delays related to the COVID-19 Pandemic and other issues concerning Landlord's

construction of the residential portions of the Building that are affecting Landlord's Work under the Cropsey Lease; and

WHEREAS, as a result of the aforementioned delays, Friends and the School have extended the lease (the "Stillwell Lease") and sublease (the "Stillwell Sublease"), respectively, and secured space at a nearby dance studio so that the School can continue to operate without interruption as work on Cropsey continues; and

WHEREAS, Friends and the School do not wish for Friends to terminate the Cropsey Lease but rather desire to provide Landlord with additional time to complete Cropsey so

that ultimately, the School can take possession and use and occupy Cropsey provided that: (i) upon such completion, any costs that Friends or the School may have remaining under the Stillwell Lease or Stillwell Sublease, respectively, are covered by the Landlord; and (ii) the Cropsey Lease still retains outside delivery date by which the Cropsey Lease can be terminated if

Landlord fails to complete Delivery Date Conditions, both of which have been adequately address in the first amendment to the Cropsey Lease (the "First Amendment") that has been negotiated.

NOW THEREFORE, BE IT RESOLVED, that after due deliberation and consideration, the Board believes the First Amendment is in the best interest of the School and its students and desires to direct Friends to proceed with executing such First Amendment and incorporating such terms in a sublease to be provided to the School for review and execution.

7. Public Comments

No members of the public were present.

8. Adjournment

Adam Miller made the motion to adjourn the meeting at 6:30 pm, Sue Fox seconded, and the motion was carried unanimously. The board will meet next on January 17, 2023.

Board of Trustees Meeting Minutes

April 25, 2023, 6 pm

Trustees Present

Mike Tobman
Adam Miller
Stella Binkevich

Also, Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller asked for a motion to start the meeting at 6:04 pm. Mike Tobman made the motion and called the meeting to order.

2. Adoption of the April 2023 Meeting Agenda

No quorum was present.

3. Approval of the March 2023 Minutes

No quorum was present.

4. School Report

Katie Passley, Head of School Instruction updated the board on the following:

- School Spotlights
 - Pre-K – 2 ELA State Test Prep Rally
 - Kindergarten Hebrew Shows in classes
- Upcoming Events
 - Enrollment Night 4/26
 - NYS Math Test for grades 3-5
 - Scholastic book fair for school
 - Family conferences
- Classroom Spotlights- always continuing to build on HLA2's 22-23 goals
 - Field Trips K-2
 - Puppetworks
 - Aquarium
- Enrollment Update
 - The student lottery was held on 4/4
 - As of today, 36 new students currently enrolled for 23/24



Hebrew Language Academy 2
CHARTER SCHOOL

- Staff members have personally reached out to all families that received offers with personalized phone calls welcoming them to school.
- HLA2 will continue to enroll families through the summer
- Our enrollment priorities over the coming weeks are focused on the enrollment of new PK, K, and 1st-grade students
- Holding tours and enrollment events for families to see the school and get additional information
 - 10 families in attendance for today's tour
 - I-pads available to finish the enrollment
 - All families who receive offers will receive text, email, and personal calls from HLA2 staff over spring break

5. Network Report

Elyse Castellano previewed the school summer program from Bloomberg Funding, UCAN. Our students will engage in ELA & Math for the first three hours of their day and then move to the UCAN facility to spend the remainder of the day there.

Hebrew Public is hosting a big event with Israeli Superstar, Idan Raichel, on June 7th at City Winery. All community members, board members, and staff are invited to purchase tickets, purchase a journal ad in the program booklet, and/or make a donation.

6. Public Comments

No members of the public were present.

7. Adjournment

Adam Miller asked for a motion to adjourn the meeting at 6:14 pm. Stella Binkevich made the motion and the board will meet next on May 16, 2023.

Annual Board of Trustees Meeting Minutes

June 20, 2023, 6 pm

Trustees Present

Sue Fox
Adam Miller
Ella Zalkind
Mike Tobman
Will Mack

Also, Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Mike Tobman asked for a motion to start the meeting at 6:05 pm. Sue Fox made the motion and called the meeting to order.

2. Adoption of the June 2023 Meeting Agenda

Mike Tobman asked for a motion to adopt the June 2023 meeting agenda. Sue Fox made a motion to adopt the meeting agenda, Will Mack seconded, and the motion was carried unanimously.

3. Approval of the May 2023 Minutes

Mike Tobman asked for a motion to adopt the May 2023 meeting minutes. Will Mack made a motion to adopt the meeting minutes, Sue Fox seconded, and the motion was carried unanimously.

4. Review and Approval 2023/24 Budget

Last week, the finance committee met to review both the financial projections for the 2022-2023 school year and the proposed budget for the 2023-2024 school year. The Committee voted to recommend that the Board adopt the 2023-24 budget.

Mike Tobman asked for a motion to approve the 23/24 budget. Sue Fox made the motion, Will Mack seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

5. Review and Approval 2023/24 Vendor List

Mike Tobman asked for a motion to approve the 23/24 vendor list. Will Mack made the motion, Sue Fox seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

6. Review and Approval 2023/24 Board and Committee Meeting Dates

Board members reviewed the dates and times of the Board and Committee meeting dates for the 2022-23 year. Mike Tobman asked for a motion to approve the 2023/24 board and committee meeting dates. Sue Fox made the motion, Adam Miller seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

7. Review and Approval 2023/24 School Calendar

Mike Tobman asked for a motion to approve the 2023/24 School Calendar. Will Mack made the motion, Sue Fox seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

8. Approval of Board Officer roles for 2023/24

After a brief discussion, Will Mack made a motion to approve the following slate of officers for the 23-24 school year.

- a. Adam Miller, Chair
- b. Mike Tobman, Vice Chair
- c. Sue Fox, Treasurer
- d. Alice Li, Secretary

Sue Fox seconded the motion and the motion went to a vote where it unanimously passed with no objections or abstentions.

9. Board Member Term Renewal through June 30, 2026

- a. Adam Miller
- b. Sue Fox
- c. Alice Li
- d. Will Mack

Mike Tobman made the motion to approve the aforementioned trustees term renewal through June 30, 2026. Sue Fox seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

10. Preview 2023/24 School Safety Plans

- All trustees received and reviewed the school safety plan
- The plan will be voted on during the August meeting– as per Section 155.17 of the Commissioner of Education’s Regulations, charter schools do have to draft, publicly



Hebrew Language Academy 2
CHARTER SCHOOL

notice, and adopt a safety plan with a 30-day public comment period. That period will begin on July 1, the safety plan will be posted to the school's website.

11. School Report

Katie Passley, Head of School updated the board on the following:

- School Spotlights
 - Field Day
 - Held in Keiser Park
 - Students and their families were invited
 - Israel Day
 - Utilized the Playstreet permit to have a “cafe” where students earned shekels throughout the week to purchase items
- Upcoming Events
 - 6/23 - Pre-K graduation
 - 6/26 - 5th grade graduation
 - 6/27 - Kindergarten graduation
 - Last day of school is 6/28
- Classroom Spotlights- always continuing to build on HLA2's 22-23 goals
 - Joyful instruction to close out week
 - Spirit Week
 - Decades day
 - Twin day
 - Blue and white day
 - Disney day
- Enrollment Update
 - Enrolled a total of 92 new students for SY 23-24
 - 18 PK students
 - Over 40 new K students
 - Anticipate enrolling more of the coming weeks
 - Anticipating our enrollment for SY 23-24 will look quite similar or possibly a bit larger than the current year
 - Staff have begun scheduling virtual summer visits with newly enrolled families to:
 - Build relationships with families
 - Gather information about new students
 - Prepare them for a successful school year

12. Network Report

Elyse Castellano, Hebrew Public's Chief Operating Officer, updated the board on the following:

- Very excited for an In-person full day program for summer through UNCAN
- Summer Professional Development

- Developing comprehensive summer PD for a strong start to the 23-24 school year
- All school operations teams will be convening
- Leader PD in July
- All staff PD in August

13. Public Comments

No members of the public were present.

14. Adjournment

Mike Tobman asked for a motion to adjourn, Will Mack made a motion to adjourn the meeting at 6:18 pm. Sue Fox seconded the motion and the meeting was adjourned.

Board of Trustees Meeting Minutes

March 21, 2023, 6 pm

Trustees Present

Mike Tobman
Adam Miller
Sue Fox
Will Mack
Ella Zalkind

Also, Present:

Katie Passley, Head of School, HLA2

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller asked for a motion to start the meeting at 6:03 pm. Mike Tobman made the motion and called the meeting to order.

2. Adoption of the March 2023 Meeting Agenda

Adam Miller asked for a motion to adopt the March 2023 meeting agenda. Will Mack made a motion to adopt the meeting agenda, Sue Fox seconded, and the motion was carried unanimously.

3. Approval of the February 2023 Minutes

Adam Miller asked for a motion to approve the February 2023 meeting minutes, Sue Fox made a motion to approve, Mike Tobman seconded, and the motion was carried unanimously.

4. Leadership Update

Katie Passley, Head of School Instruction updated the board on the following:

- School Spotlights
 - Pre-K Hebrew Show
 - First performance
 - Families were invited to the building
 - 1st and 2nd will have a similar show
 - 3-5 will present their Hebrew projects
 - Spring Book Character Day
 - 2 Character days a year!
 - The first one took place in the fall around Halloween
 - The second one took place in spring around Purim
 - Author Visit



Hebrew Language Academy 2
CHARTER SCHOOL

- Erica Lyons “Alone Together on Dan Street”
- She visited HLA2 and read her book to grades K-2
- The reading took place in the dance studio across the street
- Upcoming Events
 - Spring Break!
 - April 5th - April 14th
- Classroom Spotlights- always continuing to build on HLA2’s 22-23 goals
 - Pre-K-2 Science experiments
 - Highlight of kids' days
 - 3-5 Test Prep
 - Always important to bring joy into test preparation and celebrate their hard work
 - Hebrew Women’s History Month
- Enrollment Update
 - 243 applications have been received for next school year
 - Trending similarly to the current year
 - The HLA2 Operations Team is preparing for the lottery which will be held on Tuesday, April 4th @ 10 am and will be broadcast live
 - All families who receive offers will receive text, email, and personal calls from HLA2 staff over spring break

5. Network Update

Lauren Murphy discussed Harlem Hebrew Charter School’s closure. The school will close at the end of the year due to longstanding enrollment challenges in a very crowded Harlem school market and declining city enrollment. Hebrew Public Leadership Team is going above and beyond to support all of the families and staff members during this difficult time.

6. Public Comments

No members of the public were present.

7. Adjournment

Adam Miller asked for a motion to adjourn the meeting at 6:20 pm, Stella Binkevich made the motion, Alice Li seconded, and the motion was carried unanimously. The board will meet next on April 25, 2023.

Board of Trustees Meeting Minutes

May 16, 2023, 6 pm

Trustees Present

Sue Fox
Adam Miller
Stella Binkevich
Alice Li

Also, Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller asked for a motion to start the meeting at 6:03 pm. Sue Fox made the motion and called the meeting to order.

2. Adoption of the April 2023 & May 2023 Meeting Agenda

Adam Miller asked for a motion to adopt the April 2023 & May 2023 meeting agenda. Stella Binkevich made a motion to adopt the meeting agenda, Sue Fox seconded, and the motion was carried unanimously.

3. Approval of the March 2023 & April 2023 Minutes

Adam Miller asked for a motion to adopt the March 2023 & April 2023 meeting minutes. Alice Li made a motion to adopt the meeting minutes, Stella Binkevich seconded, and the motion was carried unanimously.

4. Approval of 23/24 amended sublease

The board received a copy of the amended sublease prior to the meeting for review. The updated document includes the cost of Cropsey, which is strategic and maximizes the facilities funding. Adam Miller asked the board if they had any questions, which they did not. Adam Miller asked for a motion to approve the amended sublease for 2023/24 years. Sue Fox made the motion, Alice Li seconded and the motion went to a vote where it unanimously passed with no objections or abstentions.

5. Network Report

Elyse Castellano, Hebrew Public's Chief Operating Officer, updated the board on the following:

- Cropsey Avenue Site
- Searching to hire a Director of Operations

- 23/24 Budget will be brought to the finance committee and then to the full board in June

6. School Report

Katie Passley, Head of School updated the board on the following:

- School Spotlights
 - Hebrew Shows, new event
 - Pre-K-2 will put on shows and plays showcasing new Hebrew vocabulary
 - Grades 3-5 will do presentations on projects they've been working on
 - Great way to invite our families back into the building
- Upcoming Events
 - Monday, May 29th- No School- Memorial Day
 - Thursday, June 1st- Field Day
 - Tuesday, June 6th- Tzofim Caravan Performance
 - Field trip to HLA!
 - Thursday, June 8th- HLA2's Annual Israel Day Celebration- Bet Cafe
- Classroom Spotlights- always continuing to build on HLA2's 22-23 goals
 - Focus on upping student engagement
 - Maintain well-managed classrooms, responsive to student needs
 - Develop skilled, independent readers, writers, and mathematicians engaged in joyful and rigorous learning
- Enrollment Update
 - Since the last board meeting, HLA2 has enrolled 27 more students for a total of 63 total new students for the 23-24 school year
 - Families a due date of Monday, May 22nd to complete their enrollment for next year
 - Nearly reached full PK enrollment for next year with 14 of 18 seats filled
 - HLA2 will continue to enroll families through the summer focusing on Kindergarten and 1st-grade students

7. Public Comments

No members of the public were present.

8. Adjournment

Adam Miller asked for a motion to adjourn the meeting at 6:15 pm. Sue Fox made the motion and the board will meet next on June 20, 2023.

Board of Trustees Meeting Minutes

November 22, 2022, 6 pm

Location: Zoom

Trustees Present

Mike Tobman
Stella Binkevich
Adam Miller
Alice Li
Ella Zalkind

Also Present:

Valencia Chapman-Thompson, Assistant Head of School Instruction, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller called the meeting to order at 6:02 pm.

2. Adoption of the November 2022 Meeting Agenda

Adam Miller asked for a motion to adopt the November 2022 meeting agenda. Stella Binkevich made a motion to adopt the meeting agenda, Ella Zalkind seconded, and the motion was carried unanimously.

3. Approval of the October 2022 Minutes

Adam Miller asked for a motion to approve the October 2022 meeting minutes, Stella Binkevich made a motion to approve, Alice Li seconded, and the motion was carried unanimously.

4. Leadership Update

Valencia Chapman-Thompson, Assistant Head of School Instruction updated the board on the following:

- General Updates
 - 5th-grade students supporting 2nd-grade students during Hebrew class
 - Students are participating in the Draw Me a City contest
 - Drawing and learning about the cities their classrooms in the school are named after
 - Pre-K students are learning about construction and materials used to build structures

- Teachers are so engaged and actively coach students throughout the day
- Hebrew Class
 - Students drew Thank You cards “Todah” for one another
- Upcoming Events
 - Picture Day is on December 1st
- Enrollment Update
 - HLA2 has continued to enroll new students from the waitlist to fill all open seats
 - Beginning November 1st student recruitment season will begin with visits to local Pre-Ks, new social media campaigns, and postcards mailers to collect applications for the 23-24 school year

5. Public Comments

No members of the public were present.

6. Adjournment

Adam Miller asked for a motion to adjourn the meeting at 6:07 pm. Mike Tobman made the motion, Stella Binkevich seconded, and the motion was carried unanimously. The board will meet next on December 20.

Board of Trustees Meeting Minutes

October 19, 2022, 6 pm

Location: Zoom

Trustees Present

Sue Fox
Will Mack
Stella Binkevich
Alice Li
Ella Zalkind

Also Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Lauren Murphy, Senior External Relations Manager, Hebrew Public

1. Call to Order

Lauren Murphy called the meeting to order at 6:02 pm.

2. Adoption of the October 2022 Meeting Agenda

Lauren Murphy asked for a motion to adopt the October 2022 meeting agenda. Will Mack made a motion to adopt the meeting agenda, Stella Binkevich seconded, and the motion was carried unanimously.

3. Approval of the September 2022 Minutes

Lauren Murphy asked for a motion to approve the September 2022 meeting minutes, Sue Fox made a motion to approve, Ella Zalkind seconded, and the motion was carried unanimously.

4. Renewal Agreement between HLA2 & Hebrew Public

- a. The board received a copy of the renewal agreement via email seven days in advance of the meeting. As part of the School's new charter term, it is also time to adopt a new version of the educational services agreement between Hebrew Public and the School. Elyse Castellano discussed the proposed agreement which makes a few important changes:
 - i. It more accurately describes the services provided by Hebrew Public across areas such as Talent/HR, Finance, and Program. In doing so, it is consistent in overall breadth and scope with the original agreement
 - ii. It clarifies a list of services that are provided by Hebrew Public but that had historically been within the School's scope of responsibility. These

services are billed back to the School and are separate from the management fee

- b. Lauren Murphy asked for a motion to adopt the 2022 renewal agreement between HLA2 and Hebrew Public, Will Mack made a motion to approve, Sue Fox, seconded the motion. The motion went to a vote, with no abstentions and no objections, and the motion was carried unanimously.

5. Leadership Update

Katie Passley, HLA2's Head of School updated the board on the following:

- General Updates
 - Academic Deans supporting in classrooms
 - Book Character Day
 - Next Friday, students will have an opportunity to dress as their favorite book character and there will be a parade around the block
 - Student support in ELA
 - Small group work
 - Very supportive for Ukrainian students who are paired with native speakers as well as English speakers
 - Whole group work
- Enrollment Updates
 - HLA2 has continued to enroll new students from the waitlist to fill all open seats
 - Since the last board meeting, enrollment has increased from 314 to 319 students
 - Several neighborhood families have stopped by to engage and inquire about enrolling their child for the next year
 - Recruitment for 23-24 school year will begin on November 1st
 - Social media campaigns
 - Postcard mailers
 - Visiting Pre-Ks

6. Network Update

Elyse Castellano, Hebrew Public's Chief of Staff shared an update with the board:

- Open Meetings Update
 - The Open Meetings Law was extended through October 2022. It is anticipated that it will not be renewed and now need to consider planning for a hybrid meeting option to maximize board meeting participation by families, Board Members, and staff
 - Hebrew Public and HLA2 are exploring ways to ensure that we maximize board and family engagement by offering Hybrid Board Meetings starting in November

- It is critical that Board Members make arrangements to attend board meetings in person as the law requires our board members to be in person to approve board work

7. Public Comments

No members of the public were present.

8. Adjournment

Lauren Murphy asked for a motion to adjourn the meeting at 6:11 pm. Sue Fox made the motion, Alice Li seconded, and the motion was carried unanimously. The board will meet next on November 22.

Board of Trustees Meeting Minutes

September 20, 2022, 6 pm

Location: Zoom

Trustees Present

Sue Fox
Mike Tobman
Adam Miller
Ella Zalkind

Also Present:

Katie Passley, Head of School, HLA2

Elyse Castellano, Chief Operating Officer, Hebrew Public

Jon Rosenberg, CEO, Hebrew Public

Jino Arielly, Senior External Relations Manager, Hebrew Public

1. Call to Order

Adam Miller called the meeting to order at 6:02 pm.

2. Adoption of September 2022 Meeting Agenda

Adam Miller asked for a motion to adopt the September 2022 meeting agenda. Sue Fox made a motion to adopt the meeting agenda, and Mike Tobman seconded, and the motion was carried unanimously.

3. Approval of August 2022 Minutes

Adam Miller asked for a motion to approve the August 2022 meeting minutes, Mike Tobman made a motion to approve, Sue Fox seconded, and the motion was carried unanimously.

4. Leadership Update

Katie Passley, HLA2's Head of School updated the board on the following:

- General Updates
 - Welcomed students back to school on September 6
 - Building excitement for learning
 - Building community with morning meetings
 - Building strong routines with interactive models
 - 2022-23 Goals
 - Maintaining well-managed classrooms responsive to student needs
 - Developing Guild independent readers writers and mathematicians engaged in joyful and rigorous planning

- Enrollment Updates
 - HLA2 exceeded summertime projections
 - K-5 enrollment stands at 314 students
 - Over 11% increase from June 2022
 - Modest waitlist for every grade with the exception of Kindergarten but recruitment is still in progress
- Translation Paras
 - Helpful during arrival, dismissal, working in classrooms with students, especially helpful to prepare for the recent fire drill

5. Network Update

Elyse Castellano, Hebrew Public's Chief of Staff shared an update with the board:

- School Openings
 - The Hebrew Public team supported all 5 schools opening within the last 2-3 weeks, specifically, welcoming our newest Staten Island Hebrew Public Families
- COVID-19 Updates
 - Hebrew Public made some changes to the COVID policies from last year based on guidelines from the CDC
 - New policies are subject to change as COVID continues to evolve, and as new evidence emerges about the most effective methods of controlling COVID's spread
 - Optional Masking
 - Staff and students will continue to have the option to wear (or not wear) a mask, except in cases where someone has COVID or has been exposed to someone with COVID
 - Quarantine no longer required in cases of exposure without infection
 - On-Demand rapid testing
 - Schools have rapid test kits available for symptomatic staff and students
 - Testing will be required on Days 5 and 6 for anyone who has been exposed
 - Reduced quarantine period
 - The quarantine period for someone with a positive COVID-19 test result has been shortened to five days from ten days
 - Learning during quarantine
 - Important to support families and students during quarantine to avoid further learning loss if a student has tested positive for COVID but is asymptomatic so in this situation, Hebrew Public will provide at-home work assignments and school staff will complete a minimum of two progress check-ins during an asymptomatic student's quarantine period

- These changes are all in support of keeping students healthy while keeping all students in school
- Additional Space for HLA2
 - Renting space across the street from the school
 - 2 story dance-studio
 - Will be used for gym space
 - HLA2 will integrate the space into the school schedule

6. Public Comments

No members of the public were present.

7. Executive Session

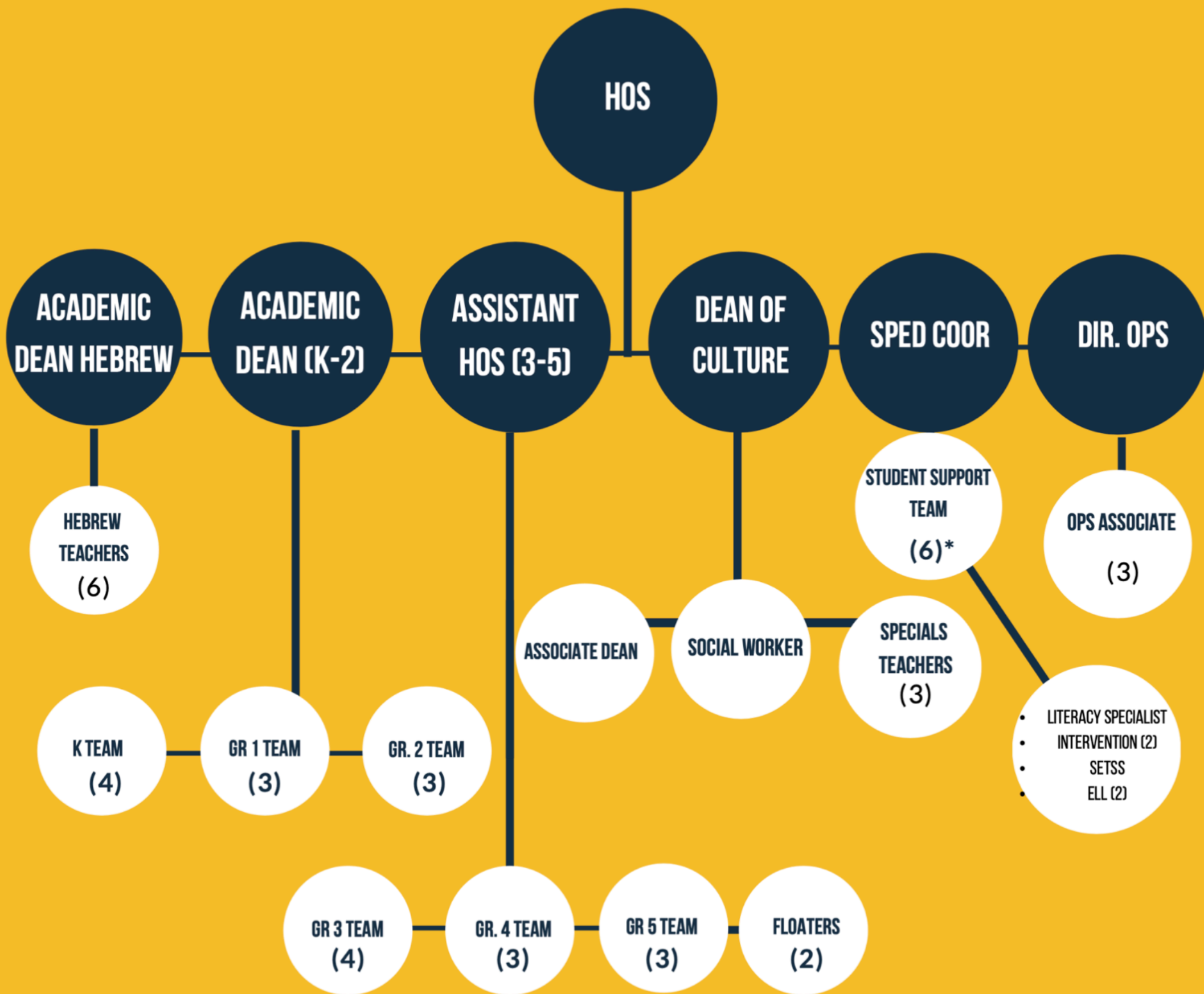
Adam Miller made the motion to enter into executive session at 6:15 pm, Mike Tobman seconded, and with no abstentions, the board went into executive session.

The board completed the CMO evaluation, no votes or motions were made during this time.

Adam Miller made the motion to exit executive session, Sue Fox seconded, and with no abstentions, the board exited the executive session at 6:34 pm.

8. Adjournment

Adam Miller made a motion to adjourn the meeting at 6:35 pm, Sue Fox seconded, and the motion was carried unanimously.





Hebrew Language Academy 2
CHARTER SCHOOL

Updated 7/19/2023

ACADEMIC CALENDAR 2023-2024 לוח שנת הלימודים

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

SEPTEMBER 23						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

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

Important Dates

General Notes:

9/5/23: First Day of School (half day)
6/26/24: Last Day of School (half day)
3:30pm dismissal Monday - Thursday
1:00pm dismissal Friday

School Closings

9/4/23: Labor Day
9/25/23: Yom Kippur
10/9/23: Indigenous Peoples' Day
11/23-24/23: Thanksgiving
12/25-1/1/24: Winter break
1/2/24: Staff Professional Development (no students)
1/15/24: MLK Day
2/19-23/24: Midwinter Break
3/29/24: Good Friday
4/1/24: Easter
4/10/24: Eid-al-Fitr
4/22-30/24: Passover/Spring Break
5/27/24: Memorial Day
6/17/24: Eid-al-Adha
6/19/24: Juneteenth

Half Days (in-person)

9/5/23: First Day of School
9/6/23: Half Day for Students
11/22/23: Day before Thanksgiving
11/30/23: Family Conferences
2/29/24: Family Conferences
5/16/24: Family Conferences
6/25/24: Half Day for Students
6/26/24: Last Day of School

Family Conferences (half day for students)

Q1: 11/30-12/1/23
Q2: 2/29-3/1/24
Q3: 5/16-17/24

Marking Periods

Marking Period 1: 9/5-11/17/23
Marking Period 2: 11/20/23-2/9/24
Marking Period 3: 2/12-4/26/24
Marking Period 4: 4/29-6/14/24

State Testing

9/5-9/20/23: NYSITELL Window
3/11-6/7/24: NYSAA ELA/Math/Sci Assessment
4/11-17/24: NYS ELA Window (4/15-17 make up days)
4/15-5/24/24: NYSESLAT Speaking Testing Window (NY)
5/8-5/14/24: NYS Math Window (5/10-14 make up days)
5/13-5/24: NYSESLAT Listening, Reading, Writing Testing Window (NY)

Hebrew Public Assessments

9/11-10/6/23: MAP#1 (all students, K-8)
5/20-6/7/23: MAP#2 (all students, K-8)
IA#1
11/1/23: ELA (grades 3-8)
11/8/23: Math (grades 2-8)
IA #2
1/17-1/18/23: ELA (grades 3-8)
1/24/1/25/23: Math (grades 2-8)

NOVEMBER 23						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

DECEMBER 23						
Su	M	Tu	W	Th	F	Sa
					1	2
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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

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

FEBRUARY 24						
Su	M	Tu	W	Th	F	Sa
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4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

MARCH 24						
Su	M	Tu	W	Th	F	Sa
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

APRIL 24						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

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

JUNE 24						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Key

First Day/Last Day (students)

Hebrew Public Assessments

Half Day

Family Conferences (Early Dismissal)

Staff PD (No School)

No School

Total Instructional Days: 182

22 Instructional Days

16 Instructional Days



FIRE DEPARTMENT

9 METROTECH CENTER BROOKLYN, N.Y. 11201-3857

BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 01.17.2023.

PREMISES

Hebrew Language Academy
1870 Stillwell Avenue
Brooklyn NY 11223

Hebrew Language Academy
1870 Stillwell Avenue
Brooklyn NY 11223

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Buildings Unit conducted an inspection of the above-referenced premises on **01.03.2023**.

~~XXX~~ The inspection did not reveal any violations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ The inspection resulted in issuance of violations of the Fire Code or other laws, rules or regulations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ As of XXXXXX documents were submitted to FDNY as proof of correction, and such correction was deemed acceptable to FDNY

_____ The inspection, and a review of premises records, has disclosed that the premises may not be in compliance with the lawful occupancy established by the New York City Department of Buildings.

This letter shall not be construed to be a permit for, or an approval of the premises. FDNY does not certify that the premises is free from any violation for which it has not inspected, in accordance with its standard inspection protocols. This letter shall not prevent FDNY from inspecting the premises at a later date, requiring the correction of any deficiencies its finds at the premises, and/or issuing violations against the premises for conditions that do not comply with the Fire Code or other laws, rules or regulations.

Examined by: _____

Tomasz Korbas, Supervising Inspector, PBU

THE CITY OF NEW YORK



DEPARTMENT OF BUILDINGS

CERTIFICATE OF OCCUPANCY

BOROUGH Brooklyn

DATE: JUL 01 1980

NO. 300704094

This certificate supersedes C.O. NO

ZONING DISTRICT R-5

THIS CERTIFIES that the new—altered—existing—building—premises located at

1870/86 Stillwell Avenue

Block 6852

Lot 18

CONFORMS SUBSTANTIALLY TO THE APPROVED PLANS AND SPECIFICATIONS AND TO THE REQUIREMENTS OF ALL APPLICABLE LAWS, RULES, AND REGULATIONS FOR THE USES AND OCCUPANCIES SPECIFIED HEREIN.

PERMISSIBLE USE AND OCCUPANCY

STORY	LIVE LOAD LBS. PER SQ. FT.	MAXIMUM NO. OF PERSONS PERMITTED	ZONING DWELLING OR ROOMING UNITS	BUILDING CODE HABITABLE ROOMS	ZONING USE GROUP	BUILDING CODE OCCUPANCY GROUP	DESCRIPTION OF USE
Cellar	O.G.						Ordinary Storage
1	O.G. 120 300				3	G	College
2	75	240			3	G	College

OPEN SPACE USES None

(SPECIFY—PARKING SPACES, LOADING BERTHS, OTHER USES, NONE)

NO CHANGES OF USE OR OCCUPANCY SHALL BE MADE UNLESS

A NEW AMENDED CERTIFICATE OF OCCUPANCY IS OBTAINED

THIS CERTIFICATE OF OCCUPANCY IS ISSUED SUBJECT TO FURTHER LIMITATIONS, CONDITIONS AND SPECIFICATIONS NOTED ON THE REVERSE SIDE. B-2

BOROUGH SUPERINTENDENT

COMMISSIONER

☐ ORIGINAL☐ OFFICE COPY - DEPARTMENT OF BUILDINGS☐ COPY

THAT THE ZONING LOT ON WHICH THE PREMISES IS LOCATED IS BOUNDED AS FOLLOWS:

BEGINNING at a point on the West side of Stillwell Avenue
 distant 0'-0" feet from the corner formed by the intersection of
 and 82nd Street
 running thence South 145'-7 1/2" feet; thence West 145'-8 1/2" feet;
 thence North 100'-0" feet; thence East 39'-9 3/4" feet;
 thence feet; thence feet;
 thence feet; thence feet;
 to the point or place of beginning.

N.B. or ALT. No. 300704094 DATE OF COMPLETION 9/16/98
 BUILDING OCCUPANCY GROUP CLASSIFICATION Comm.

CONSTRUCTION CLASSIFICATION 3 NFP
 HEIGHT 2 STORIES, 28 FEET

THE FOLLOWING FIRE DETECTION AND EXTINGUISHING SYSTEMS ARE REQUIRED AND WERE INSTALLED IN COMPLIANCE WITH APPLICABLE LAWS.

	YES	NO		YES	NO.
STANDPIPE SYSTEM			AUTOMATIC SPRINKLER SYSTEM	X	
YARD HYDRANT SYSTEM					
STANDPIPE FIRE TELEPHONE AND SIGNALLING SYSTEM					
SMOKE DETECTOR	X				
FIRE ALARM AND SIGNAL SYSTEM	X				

STORM DRAINAGE DISCHARGES INTO:

A) STORM SEWER ☐ B) COMBINED SEWER ☐ C) PRIVATE SEWAGE DISPOSAL SYSTEM ☐

SANITARY DRAINAGE DISCHARGES INTO:

A) SANITARY SEWER ☐ B) COMBINED SEWER ☐ C) PRIVATE SEWAGE DISPOSAL SYSTEM ☐

LIMITATIONS OR RESTRICTIONS:

BOARD OF STANDARDS AND APPEALS CAL. NO. _____

CITY PLANNING COMMISSION CAL. NO. _____

OTHERS: _____