

# Application: LEEP Dual Language Academy Charter School

Robert Keogh - rkeogh@4thsectorsolutions.com  
2021-2022 Annual Report

## Entry 1 School Info and Cover Page

**Completed** Aug 1 2022

### Instructions

#### Required of ALL Charter Schools

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

## Entry 1 School Information and Cover Page

**(New schools that were not open for instruction for the 2021-2022 school year are not required to complete or submit an annual report this year).**

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2022)** or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

LEEP DUAL LANGUAGE ACADEMY CHARTER SCHOOL 800000090723

**a1. Popular School Name**

LEEP Dual Language Academy

**b. CHARTER AUTHORIZER (As of June 30th, 2021)**

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

BOARD OF REGENTS

**d. DISTRICT / CSD OF LOCATION**

CSD #15 - BROOKLYN

**e. DATE OF INITIAL CHARTER**

11/2018

**f. DATE FIRST OPENED FOR INSTRUCTION**

8/2019

**c. School Unionized**

Is your charter school unionized?

No

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

MISSION STATEMENT

At LEEP Dual Language Academy Charter School, we empower all students to attain full academic fluency in the English and Spanish languages; meet or exceed New York standards; and develop the cultural understanding and virtuous habits necessary to thrive as learners, workers, family members, and participants in civil society.

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

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

KDE 1	Dual Language Instruction via 90:10 Spanish language immersion
KDE 2	A coherent, content-rich culturally responsive curriculum
KDE 3	Character Development built on a "pedagogy of Caring (Caring)"
KDE 4	Focus on teacher technique and practice development
KDE 5	(No response)
KDE 6	(No response)
KDE 7	(No response)
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

**Need additional space for variables**

No

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

[www.leepacademies.org](http://www.leepacademies.org)

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

337

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

312

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

Check all that apply

Grades Served

K, 1, 2, 3

**l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

No



# FACILITIES INFORMATION

## m. FACILITIES

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

	Yes, 2 sites
--	--------------

**LEEP DUAL LANGUAGE ACADEMY CHARTER SCHOOL 800000090723**

### School Site 1 (Primary)

## m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	5323 5th Ave 2nd Floor, Brooklyn, NY 11220	917-819-5337	NYC CSD 15	K-2	K-2

**m1a. Please provide the contact information for Site 1.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Johana Andujar	Executive Director	917-819-5337		<a href="mailto:jandujar@leepschools.org">jandujar@leepschools.org</a>
Operational Leader	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leepschools.org">mareiza@leepschools.org</a>
Compliance Contact	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leepschools.org">mareiza@leepschools.org</a>
Complaint Contact	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leepschools.org">mareiza@leepschools.org</a>
DA A Coordinator	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leepschools.org">mareiza@leepschools.org</a>
Phone Contact for After Hours Emergencies	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leepschools.org">mareiza@leepschools.org</a>

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

Private Space

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

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

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

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.**

### **Site 1 Certificate of Occupancy (COO)**

[5323 Fifth Avenue - Certificate of Occupancy.pdf](#)

**Filename:** 5323 Fifth Avenue - Certificate of Occupancy.pdf **Size:** 38.4 kB

---

### **Site 1 Fire Inspection Report**

[Fire safety inspection 2021 \(1\).pdf](#)

**Filename:** Fire safety inspection 2021 (1).pdf **Size:** 189.2 kB

### **LEEP Dual Language Academy**

---

### **School Site 2**

---

## m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	5224 5th Ave, Brooklyn, NY 11220	917-819-5337	NYC CSD 15	3-4	3-4

### m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Johana Andujar	Executive Director	917-819-5337		<a href="mailto:jandujar@leapschools.org">jandujar@leapschools.org</a>
Operational Leader	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leapschools.org">mareiza@leapschools.org</a>
Compliance Contact	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leapschools.org">mareiza@leapschools.org</a>
Complaint Contact	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leapschools.org">mareiza@leapschools.org</a>
DA A Coordinator	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leapschools.org">mareiza@leapschools.org</a>
Phone Contact for After Hours Emergencies	Melisa Areiza	Director of Operations	917-819-5337		<a href="mailto:mareiza@leapschools.org">mareiza@leapschools.org</a>

**m2b. Is site 2 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, 2022.**

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2022.**
- **If the fire inspection certificate expires after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022. Please note in the portal that this is the case**

**Site 1 Certificate of Occupancy (COO)**

[Current C of O \(1\).pdf](#)

**Filename:** Current C of O (1).pdf **Size:** 59.3 kB

---

**Site 2 Fire Inspection Report**

[Fire Inspection - LEEP.pdf](#)

**Filename:** Fire Inspection - LEEP.pdf **Size:** 45.1 kB

---

**CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR**

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

No

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

Yes

## ATTESTATIONS

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

Name	Robert Keogh
Position	VP of Finance
Phone/Extension	504-250-3347
Email	<a href="mailto:rkeogh@4thsectorsolutions.com">rkeogh@4thsectorsolutions.com</a>

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

## Responses Selected:

Yes

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**

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

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

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

**Date**

Aug 1 2022

Thank you.



## Entry 3 Progress Toward Goals

Completed Nov 1 2022

### Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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

## Entry 3 Progress Toward Goals

#### PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2022.

**LEEP DUAL LANGUAGE ACADEMY CHARTER SCHOOL 800000090723**



## 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

#### 2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Each year, 75% of tested students enrolled in at least their second year with score at proficient levels on NYS ELA Mathematics, and Science Assessments	NYS Assessments	Not Met	We will be providing targeted instruction including small-group intervention. Establishing a data-drive MTSS to ensure we are meeting every individual child's needs academically and social. Establishing clear systems of teacher support and development and progress monitoring towards goals. Establishing clear initiatives and

				weekly/monthly goals leading to our academic goals.
Academic Goal 2	Each year, 85% of students, including 85% of students with disabilities, ELLs, and economically disadvantaged students, respectively, will achieve at least one year of growth on MAP growth in Math	MAP Assessment	Not Met	<p>We will be providing targeted instruction including small-group intervention. Establishing a data-drive MTSS to ensure we are meeting every individual child's needs academically and social.</p> <p>Establishing clear systems of teacher support and development and progress monitoring towards goals.</p> <p>Establishing clear initiatives and weekly/monthly goals leading to our academic goals.</p>
Academic Goal 3	Each year, 85% of students, including 85% of students with disabilities, ELLs, and economically disadvantaged	MAP Assessment	Not Met	<p>We will be providing targeted instruction including small-group intervention. Establishing a data-drive MTSS to ensure we are meeting every individual child's needs academically and social.</p>

	students, respectively, will achieve at least one year of growth on MAP growth in Math			Establishing clear systems of teacher support and development and progress monitoring towards goals. Establishing clear initiatives and weekly/monthly goals leading to our academic goals
Academic Goal 4	Each year, 85% of students, including 85% of students with disabilities, ELLs, and economically disadvantaged students, respectively, will achieve at least one year of growth on MAP growth in Math	EDL2	Not Met	We will be providing targeted instruction including small-group intervention. Establishing a data-driven MTSS to ensure we are meeting every individual child's needs academically and social. Establishing clear systems of teacher support and development and progress monitoring towards goals. Establishing clear initiatives and weekly/monthly goals leading to our academic goals
Academic Goal 5	All classes will be taught according to best practices in dual language	Teacher competencies and evaluations	Met	

	instruction	chool Records		
Academic Goal 6	All teacher will use the designated language for each subject/activity in a given grade level, according to 90:10 immersion Schedule	School Records	Met	
Academic Goal 7	Each course curricular and instructional materials will follow or intentionally complement the core Knowledge Sequence	School Records	Met	
Academic Goal 8	Each course curricular and Instructional materials will reflect diverse world curltures with a special emphasis on Latino and indigenous cultures	School Records	Met	
Academic Goal 9	Instructional materials will be aligned with the NYS Next Generation learning standards. Character development built on a "Pedagogy of Carino (Caring"	School Records	Met	
	Every Instructional day, for every			

Academic Goal 10	student, will include experiences of individual connection with adults and classmates, with reference to concepts and social-emotional learning	School Records	Met	
------------------	---	----------------	-----	--

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

No

## 4. ORGANIZATION GOALS

**For the 2021-2022 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

### 2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
	Each year, 85% of parents/guardians who responded to our annual family			

Org Goal 1	survey will indicate their satisfaction with our academic program, with parents/guardians of at least 85% of students responding.	Family Survey	Met	
Org Goal 2	Each year, 85% of parents/guardians who responded to our annual family survey will indicate their satisfaction with our communications, with parent/guardians of at least 85% of students responding	Family Survey	Met	
Org Goal 3	Each year, the school will have an average daily student attendance rate of 95% or higher.	School Records	Met	
Org Goal 4	Each year, the Board will conduct a formal self-evaluation, including the boards' effectiveness, practices, by-laws, and policies	School Records	Not Met	
Org Goal 5	Each year, the Board will conduct a formal review of the school's strengths and	School Records	Met	

	weaknesses			
Org Goal 6	Each year, the Board will conduct a formal review of the Executive Director	School Records	Met	
Org Goal 7	Each year, the school will enroll and maintain a class of students equal to the projected number of enrolled students	School Records	Met	
Org Goal 8	Each year, the school will meet or exceed enrollment and retention targets for student with disabilities, English Language Learners, and economically disadvantaged students	School Records	Met	
Org Goal 9	The school will comply with the provisions of the charter agreement and all applicable laws and regulations	School Records	Met	
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				

Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

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

No

**6. FINANCIAL GOALS**



## 2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	The school will maintain robust internal systems for financial management, human resources management, and efficient operations including all appropriate controls, procedures, and internal reports	School Records	Not Met	
Financial Goal 2	Each year, the school will meet or exceed GAAP standards as demonstrated through its annual financial audit	School Records	Not Met	
Financial Goal 3	Each year, the school will operate on a balanced budget.	School Records	Met	
Financial Goal 4				
Financial Goal 5				

### 7. Do have more financial goals to add?

No

Thank you.

## Entry 4 - Audited Financial Statements

Completed Oct 31 2022

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2022**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.**

### [LEEP - Financial Statements June 30 2022](#)

Filename: LEEP Financial Statements June 30 2022.pdf Size: 476.5 kB

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

Completed Oct 31 2022

### Instructions - Regents-Authorized Charter Schools ONLY

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

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

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

### [LEEP FY22 Audited Financial Report \(CSO Annual Report\)](#)

Filename: LEEP FY22 Audited Financial Repor 21nMfrE.xlsx Size: 74.2 kB

## Entry 4c - Additional Financial Documents

Completed Oct 31 2022

**Instructions - Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an

explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

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

---

<sup>[1]</sup> 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.**

### **LEEP - Audit Wrap-Up Report FY 2022**

**Filename:** LEEP Audit Wrap Up Report FY 2022.pdf **Size:** 982.4 kB

### **LEEP - Management Representation Letter FY 2022**

**Filename:** LEEP Management Representation L 95XxPrF.pdf **Size:** 299.2 kB

### **2-5 LEEP Audit**

**Filename:** 2 5 LEEP Audit.docx **Size:** 12.3 kB

## **Entry 4d - Financial Services Contact Information**

**Completed** Oct 31 2022

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

## **Form for "Financial Services Contact Information"**

### **1. School Based Fiscal Contact Information**

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Johana Andujar	<a href="mailto:jandujar@leepschools.org">jandujar@leepschools.org</a>	646-925-0202

## 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Jimmy Vora			3

## 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 Inc	Kyle Pellerin	8550 United Plaza Blvd, Baton Rouge, LA 70809			3

## Entry 5 - Fiscal Year 2022-2023 Budget

**Completed** Nov 1 2022

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

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

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

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

### [FY23 LEEP Dual Language Academy Charter School Final Budget](#)

**Filename:** FY23 LEEP Dual Language Academy C zoLPL41.xlsx **Size:** 38.4 kB

## Entry 6 - Board of Trustees Disclosure of Financial Interest Form

**Completed** Aug 1 2022

Due on August 1, 2022, each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for completing the form for trustees who left the board during the reporting year.**

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

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

### **Financial Disclosure - Hand**

**Filename:** Financial Disclosure Hand.pdf **Size:** 308.0 kB

### **Financial Disclosure - Douek**

**Filename:** Financial Disclosure Douek.pdf **Size:** 318.3 kB

### **Financial Disclosure - Sosa**

**Filename:** Financial Disclosure Sosa.pdf **Size:** 419.9 kB

### **Financial Disclosure - Montoya**

**Filename:** Financial Disclosure Montoya.pdf **Size:** 424.8 kB

### **Financial Disclosure - McCorkindale Update (1)**

**Filename:** Financial Disclosure McCorkindal 1WvnIKv.pdf **Size:** 428.0 kB

### **Financial Disclosure - Sahm**

**Filename:** Financial Disclosure Sahm.pdf **Size:** 417.9 kB

### **Financial Disclosure - Fernandez**

**Filename:** Financial Disclosure Fernandez.pdf **Size:** 423.6 kB

### **Financial Disclosure - Estrada**

**Filename:** Financial Disclosure Estrada.pdf **Size:** 316.1 kB

## **Entry 7 BOT Membership Table**

**Completed** Aug 1 2022

# Instructions

## Required of ALL charter schools

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

### Entry 7 BOT Table

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

LEEP DUAL LANGUAGE ACADEMY CHARTER SCHOOL 800000090723

#### Authorizer:

Who is the authorizer of your charter school?

Board of Regents

#### 1. 2021-2022 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Commit tee Affiliatio ns	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meeting s Attende d During 2021- 2022
1	David Douek		Treasure r	Finance, Executiv e	Yes	1	3/1/202 0	2/28/20 23	12

2	David Estrada		Trustee/Member	None	Yes	1	1/18/2022	01/17/2022	5 or less
3	Emily Fernandez		Chair	Academic, Executive	Yes	1	04/01/2021	03/31/2024	10
4	Majo McCorkindale		Vice Chair	Academic, Executive	Yes	1	3/1/2020	2/28/2023	12
5	Alejandro Montoya		Trustee/Member	Finance	Yes	1	1/18/2022	01/17/2022	5 or less
6	Charles Sahm		Secretary	Finance, Executive	Yes	1	3/1/2020	2/28/2023	11
7	Melody Sosa		Parent Rep	Academic	Yes	1	1/18/2022	01/17/2022	6
8	Magdalena Varela-Hand		Trustee/Member	None	Yes	2	11/06/2021	11/05/2024	5 or less
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, 2022	8
b.Total Number of Members Added During 2021-2022	3
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	8

### 3. Number of Board meetings held during 2021-2022

12

### 4. Number of Board meetings scheduled for 2022-2023

12

### Total number of Voting Members on June 30, 2022:

8

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

3



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

0

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

8

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

8

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

0

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

0

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

0

## Board members attending 8 or fewer meetings during 2021-2022

4

Thank you.

## Entry 8 Board Meeting Minutes

Completed Aug 1 2022

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

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

### **LEEP Minutes**

Filename: LEEP Minutes.pdf Size: 3.2 MB

## Entry 9 Enrollment & Retention

Completed Aug 1 2022

### **Instructions for submitting Enrollment and Retention Efforts**

#### **Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2021-2022 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2022-2023.

## Entry 9 Enrollment and Retention of Special Populations

## Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	Recruitment via fliers, community groups, and online outreach. All marketing materials describe available services including afterschool programs, financial aid, and bus transportation. hosted recruitment events in person and via Zoom as a result of the pandemic.	Continue same efforts as 21-22.
English Language Learners	Recruitment via fliers, community groups, and online outreach. All materials in Spanish and English. Website and application completely bilingual. Targeted outreach and marketing to Chinese Speaking audiences. Presentations emphasize the dual language model, being clear that every class is for language learners, whether they already speak English, Spanish, both or neither. Hosted recruitment events live and via Zoom as a result of the pandemic.	Continue same efforts as 21-22.
Students with Disabilities	Mention of special education services on all marketing materials. Consultation with special education coordinator regarding any IEP questions. School tours include mention for special education services. Hosted recruitment events live and via Zoom as a result of the pandemic.	Continue same efforts as 21-22.

## Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	Provided financial assistance for uniform expenses and afterschool/enrichment program costs. Raised and distributed relief funds for families in need of groceries, rent money and similar basic needs during the COVID crisis. Provide free meals for students.	Continue same efforts as 21-22.
English Language Learners	Conducted family workshops and ongoing family engagement work with simultaneous translation in English, Spanish, Mandarin and Cantonese. Provided all school communications in languages spoken in the home.	Continue same efforts as 21-22.
Students with Disabilities	Provision of all services mandated by students' IEPs. Coordinated meeting with parents, informing them consistently of student progress.	Continue same efforts as 21-22.

## Entry 10 - Teacher and Administrator Attrition

Completed Aug 1 2022

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

## **A. TEACH System - Employee Clearance**

Charter schools must ensure that all prospective employees<sup>[1]</sup> 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.

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at [http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee\\_fingerprintoct19.pdf](http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee_fingerprintoct19.pdf) or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospa/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

---

## **B. Emergency Conditional Clearances**

### **Emergency Conditional Clearances**

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

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

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

---

### **Attestation**

#### **Responses Selected:**

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

## **Entry 11 Percent of Uncertified Teachers**

**Completed** Aug 1 2022

### **Instructions**

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

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

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

## **Entry 11 Uncertified Teachers**

**School Name:**

# Instructions for Reporting Percent of Uncertified Teachers

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

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as of June 30, 2022)	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	0
ii. Science	2
iii. Computer Science	0
. Technology	0
. Career and Technical Education	0
Total Category B: not to exceed 5	2.0

**CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	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	16

## 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	0

## CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	8

## CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	36

Thank you.



## Entry 12 Organization Chart

Completed Aug 1 2022

## Instructions

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

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

### **LEEP Org Chart**

**Filename:** LEEP Org Chart.pdf **Size:** 55.2 kB

## Entry 13 School Calendar

**Completed** Aug 1 2022

### Instructions for submitting School Calendar

#### **Required of ALL Charter Schools**

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there is a monthly tally of instructional days.

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

### **LEEP Academy\_CalendarioEscolar\_School Calendar 2022-23**

**Filename:** LEEP Academy CalendarioEscolar Sch NfyqoXK.pdf **Size:** 7.6 MB

## Entry 14 Links to Critical Documents on School Website

**Completed** Aug 1 2022

### Instructions

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;

5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

## Form for Entry 14 Links to Critical Documents on School Website

**School Name: LEEP Dual Language Academy Charter School**

**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy**

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

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

**Thank you.**





## **LEEP Dual Language Academy Charter School**

Financial Statements  
Years Ended June 30, 2022 and 2021

and Supplemental Schedule of Expenditures  
of Federal Awards  
For the Year Ended June 30, 2022

# **LEEP Dual Language Academy Charter School**

---

Financial Statements  
Years Ended June 30, 2022 and 2021

and Supplemental Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2022

# LEEP Dual Language Academy Charter School

## Contents

---

Independent Auditor's Report	3 - 5
------------------------------	-------

### Financial Statements

Statements of Financial Position as of June 30, 2022 and 2021	6
Statements of Activities for the Years Ended June 30, 2022 and 2021	7
Statement of Functional Expenses for the Year Ended June 30, 2022	8
Statement of Functional Expenses for the Year Ended June 30, 2021	9
Statements of Cash Flows for the Years Ended June 30, 2022 and 2021	10 - 11
Notes to Financial Statements	12 - 19

### Supplementary Information

Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2022	21
Notes to Schedule of Expenditures of Federal Awards	22
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 <i>Government Auditing Standards</i>	23 - 24
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	25 - 27
Schedule of Findings and Questioned Costs for the Year Ended June 30, 2022	28 - 29



Tel: 212-371-4446  
Fax: 212-371-9374  
[www.bdo.com](http://www.bdo.com)

622 Third Ave, Suite 3100  
New York, NY 10017

## **Independent Auditor's Report**

To the Board of Trustees  
LEEP Dual Language Academy Charter School  
Brooklyn, New York

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of LEEP Dual Language Academy Charter School (the "School"), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years 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 the School as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits 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 the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

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 the School's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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



### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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. Such 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022 on our consideration of LEEP Dual Language Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LEEP Dual Language Academy Charter School's internal control over financial reporting and compliance.

*BDO USA, LLP*

New York, New York  
October 31, 2022

# LEEP Dual Language Academy Charter School

## Statements of Financial Position

<i>June 30,</i>	2022	2021
<b>Assets</b>		
Cash	\$ 128,112	\$ 59,884
Cash - restricted	75,006	50,002
Grants and other receivables	374,784	83,421
Due from Friends of LEEP Dual Language Academy Charter School	7,832	121,391
Prepaid expenses and other assets	217,142	225,501
Property and equipment, net	42,811,152	43,996,424
<b>Total Assets</b>	<b>\$ 43,614,028</b>	<b>\$ 44,536,623</b>
<b>Liabilities and Net Deficit</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 457,477	\$ 493,997
Accrued salaries and other payroll related expenses	260,724	135,454
Due to NYC Department of Education	89,040	1,630
Obligation under capital lease	44,370,516	44,629,913
<b>Total Liabilities</b>	<b>45,177,757</b>	<b>45,260,994</b>
<b>Commitments and Contingencies (Notes 2, 3, 6, 7, and 8)</b>		
<b>Net Deficit</b>		
Net deficit - without donor restrictions	(1,563,729)	(729,371)
Net assets - with donor restrictions	-	5,000
<b>Total Net Deficit</b>	<b>(1,563,729)</b>	<b>(724,371)</b>
<b>Total Liabilities and Net Deficit</b>	<b>\$ 43,614,028</b>	<b>\$ 44,536,623</b>

*See accompanying notes to the financial statements.*

# LEEP Dual Language Academy Charter School

## Statements of Activities

<i>Year Ended June 30,</i>	2022	2021
<b>Operating Revenue Without Donor Restrictions</b>		
State and local per pupil operating revenue	\$ 7,450,659	\$ 5,364,314
Government grants and contracts	905,134	231,007
	<b>8,355,793</b>	<b>5,595,321</b>
<b>Net Assets Released from Restrictions</b>		
Satisfaction of program restrictions	5,000	5,000
<b>Total Operating Revenue Without Donor Restrictions</b>	<b>8,360,793</b>	<b>5,600,321</b>
<b>Expenses</b>		
Program Services		
General education	5,733,015	4,360,500
Special education	1,376,081	1,039,201
Management and general	2,363,925	1,523,268
<b>Total Expenses</b>	<b>9,473,021</b>	<b>6,922,969</b>
<b>Support and Other Income</b>		
Forgiveness of debt - Paycheck Protection Program	-	422,665
Contributions and other grants	57,145	35,743
Interest income	13	21
Other income	220,712	21
<b>Total Support and Other Income</b>	<b>277,870</b>	<b>458,450</b>
<b>Change in Net Deficit Without Donor Restrictions</b>	<b>(834,358)</b>	<b>(864,198)</b>
<b>Change in Net Assets With Donor Restrictions</b>		
Net assets released from restrictions	(5,000)	(5,000)
<b>Change in Net Deficit</b>	<b>(839,358)</b>	<b>(869,198)</b>
<b>Net (Deficit) Assets, <i>beginning of year</i></b>	<b>(724,371)</b>	<b>144,827</b>
<b>Net Deficit, <i>end of year</i></b>	<b>\$ (1,563,729)</b>	<b>\$ (724,371)</b>

*See accompanying notes to the financial statements.*

# LEEP Dual Language Academy Charter School

## Statement of Functional Expenses

Year Ended June 30, 2022	Program Services					Subtotal	Management and General		Total		
	No. of Positions	General Education		Special Education							
Personnel Service Costs											
Administrative staff personnel	13	\$	283,241	\$	55,170	\$	338,411	\$	1,012,378	\$	1,350,789
Instructional personnel	33		2,235,365		692,110		2,927,475		157,053		3,084,528
Total salaries and staff	46		2,518,606		747,280		3,265,886		1,169,431		4,435,317
Fringe benefits and payroll taxes			512,663		99,856		612,519		179,079		791,598
Retirement benefits			23,099		4,499		27,598		8,069		35,667
Legal services			-		-		-		38,579		38,579
Audit services			-		-		-		27,000		27,000
Other purchased, professional and consulting services			167,753		32,675		200,428		182,107		382,535
Board expense			-		-		-		2,599		2,599
Building rent			42,780		8,333		51,113		14,943		66,056
Repairs and maintenance			15,885		3,094		18,979		5,549		24,528
Insurance			30,694		5,979		36,673		10,722		47,395
Supplies and materials			311,786		63,428		375,214		-		375,214
Equipment and furnishings			28,760		5,602		34,362		10,046		44,408
Professional development			76,577		14,916		91,493		26,749		118,242
Student and staff recruitment			67,494		13,147		80,641		23,577		104,218
Information technology			110,533		21,530		132,063		38,611		170,674
Student services			31,579		6,151		37,730		-		37,730
Office expense			57,524		11,205		68,729		20,094		88,823
Travel and conferences			1,823		355		2,178		652		2,830
COVID-19 expenses			3,759		732		4,491		1,313		5,804
Depreciation and amortization			838,716		163,364		1,002,080		292,873		1,294,953
Interest			871,913		169,831		1,041,744		304,570		1,346,314
Miscellaneous			21,071		4,104		25,175		7,362		32,537
Total Expenses			\$ 5,733,015		\$ 1,376,081		\$ 7,109,096		\$ 2,363,925		\$ 9,473,021

See accompanying notes to the financial statements.

# LEEP Dual Language Academy Charter School

## Statement of Functional Expenses

Year Ended June 30, 2021	Program Services					Subtotal	Management and General		Total		
	No. of Positions	General Education		Special Education							
Personnel Service Costs											
Administrative staff personnel	10	\$	262,438	\$	51,941	\$	314,379	\$	417,682	\$	732,061
Instructional personnel	25		1,386,350		449,997		1,836,347		73,451		1,909,798
Total salaries and staff	35		1,648,788		501,938		2,150,726		491,133		2,641,859
Fringe benefits and payroll taxes			282,422		55,896		338,318		101,695		440,013
Retirement benefits			12,996		2,572		15,568		4,680		20,248
Legal services			-		-		-		25,949		25,949
Audit services			-		-		-		34,642		34,642
Other purchased, professional and consulting services			94,851		18,773		113,624		139,316		252,940
Repairs and maintenance			2,268		449		2,717		817		3,534
Insurance			21,450		4,245		25,695		7,724		33,419
Supplies and materials			259,476		51,925		311,401		-		311,401
Equipment and furnishings			25,247		4,997		30,244		9,091		39,335
Professional development			79,046		15,644		94,690		28,463		123,153
Student and staff recruitment			72,968		14,442		87,410		26,274		113,684
Information technology			56,643		11,211		67,854		20,396		88,250
Student services			46,174		9,139		55,313		-		55,313
Office expense			49,901		9,876		59,777		17,969		77,746
Travel and conferences			4,140		819		4,959		1,491		6,450
COVID-19 expenses			23,461		4,643		28,104		8,448		36,552
Depreciation and amortization			810,731		160,457		971,188		291,930		1,263,118
Interest			867,470		171,687		1,039,157		312,360		1,351,517
Miscellaneous			2,468		488		2,956		890		3,846
Total Expenses		\$	4,360,500	\$	1,039,201	\$	5,399,701	\$	1,523,268	\$	6,922,969

See accompanying notes to the financial statements.

# LEEP Dual Language Academy Charter School

## Statements of Cash Flows

<i>Year Ended June 30,</i>	2022	2021
<b>Cash Flows from Operating Activities</b>		
Cash received from operating revenue	\$ 8,265,399	\$ 5,600,165
Cash paid to employees and suppliers	(8,080,959)	(5,311,022)
Cash received from interest income	13	21
Other cash received	277,857	35,764
<b>Net Cash Provided by Operating Activities</b>	<b>462,310</b>	<b>324,928</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of property and equipment	(109,681)	(162,623)
<b>Cash Flows from Financing Activities</b>		
Repayment of line of credit	-	(305,226)
Payments on obligation under capital lease	(259,397)	-
<b>Net Cash Used in Financing Activities</b>	<b>(259,397)</b>	<b>(305,226)</b>
<b>Net Increase (Decrease) in Cash</b>	<b>93,232</b>	<b>(142,921)</b>
<b>Cash and Cash - Restricted, <i>beginning of year</i></b>	<b>109,886</b>	<b>252,807</b>
<b>Cash and Cash - Restricted, <i>end of year</i></b>	<b>\$ 203,118</b>	<b>\$ 109,886</b>

*This space is intentionally left blank.*

# LEEP Dual Language Academy Charter School

## Statements of Cash Flows

<i>Year Ended June 30,</i>	<b>2022</b>	<b>2021</b>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities:</b>		
Change in net assets	\$ (839,358)	\$ (869,198)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,294,953	1,263,118
Forgiveness of debt, Paycheck Protection Program	-	(422,665)
Changes in operating assets and liabilities:		
Grants and other receivables	(291,363)	128,031
Prepaid expenses and other assets	8,359	(110,442)
Accounts payable and accrued expenses	(36,520)	406,131
Accrued salaries and other payroll related expenses	125,270	53,140
Due from Friends of LEEP Dual Language Academy Charter School	113,559	(121,391)
Due to NYC Department of Education	87,410	(1,796)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 462,310</b>	<b>\$ 324,928</b>
<b>Supplemental Schedule of Noncash Investing and Financing Activities:</b>		
Building and equipment acquired by incurring capital lease obligations	\$ -	\$ 44,539,720
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Cash	\$ 128,112	\$ 59,884
Cash - restricted	75,006	50,002
	\$ 203,118	\$ 109,886
<b>Cash paid during the period for:</b>		
Interest	\$ 10,764	\$ 19,635

*See accompanying notes to the financial statements.*



# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

### 1. Nature of the Organization

LEEP Dual Language Academy Charter School (the “School”) is a not-for-profit public charter school located in Sunset Park, Brooklyn, New York pursuant to Article 56 of the Educational Law of the State of New York. On November 6, 2018, the Board of Regents of the University of the State of New York granted the School a provisional charter valid for a term of five years and renewable upon expiration. The School opened in the Fall of 2019 and currently operates classes for students in kindergarten through second grade.

The School is exempt from Federal income tax under Section 501(a) of the Internal Revenue Code (“IRC”) as an organization described in Section 501(c)(3) of the IRC and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(ii) of the IRC. The School, located in Brooklyn, primarily educates children residing in District 15.

### 2. Significant Accounting Policies

#### *Financial Statement Presentation*

The School’s financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

The classification of the School’s net assets and its support, revenues, and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the two classes of net assets - with donor restrictions or without donor restrictions - be displayed in a statement of financial position and that the amount of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Net Assets with Donor Restrictions consist of contributions and other inflows of assets whose use is subject to donor-imposed restrictions that are more specific than broad limits reflecting the nature of the not-for-profit entity, the environment in which it operates and the purposes specified in its articles of incorporation or bylaws or comparable documents. Donor-imposed restrictions may be temporary in nature, such as stipulating that resources may be used only after a specified date or limited to specific programs or services. Certain donor-imposed restrictions are perpetual in nature.

Net Assets without Donor Restrictions consist of contributions and other inflows of assets whose use is not subject to donor-imposed restrictions. This net asset category includes both contributions not subject to donor restrictions and exchange transactions, and are, therefore, available for general operations.

The School had no net assets with donor restrictions at June 30, 2022. Net assets with donor restrictions at June 30, 2021 consisted of a time restricted grant to be used for school-specific management assistance needs totaling \$5,000.

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

### ***Cash - Restricted***

An escrow account in the amount of \$75,006 and \$50,002 was held aside under the provisions of the School's charter to pay for legal and audit expenses that would be associated with a dissolution should it occur, as required by the New York State Education Department as of June 30, 2022 and 2021, respectively.

### ***Grants and Other Receivables***

Grants and other receivables represent unconditional promises by government agencies and donors. Grants and other receivables that are expected to be collected within one year and are recorded at net realizable value are \$374,784 and \$83,421 at June 30, 2022 and 2021, respectively. The School has determined that no allowance for uncollectible accounts for grants and other receivables is necessary as of June 30, 2022 and 2021. Such estimate is based on management's assessments, the aged basis of its receivables, as well as current economic conditions.

### ***Contributions***

Transfers of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions.

Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a measurable barrier and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the School fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets as to time or purpose restrictions.

Contributions subject to donor restrictions are recognized in changes in net assets with donor restrictions. When a purpose restriction is satisfied or when a time restriction expires, the contribution is reported as net assets released from restrictions and is recognized in changes in net assets without donor restrictions in the statement of activities.

### ***Revenue Recognition***

#### ***Per-Pupil Revenue***

The School recognizes revenues from per-pupil funding in the fiscal year in which the academic programs are provided. Per-pupil revenue is billed and received based on the total number of full-time equivalent ("FTE") students and the basic charter school tuition rate for the school district of residence of the students attending the School in any given fiscal year for general education and special education. The FTE is formula-driven and based on the number of days the student has been with the School as a proportion of the number of days in the entire school year (the calculation is done by using the New York State calculator online). The School's total student population includes general education and special education students. The School has determined that revenue from its students has the same performance obligations, types of contract, and services rendered. As a

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

result, the student body is viewed as one customer base for revenue purposes. The School uses a portfolio approach to account for per-pupil contracts as a collective group rather than recognizing revenue on an individual-contract basis. The School believes that revenue recognized by utilizing the portfolio approach approximates the revenue that would have been recognized if an individual contract approach were used.

Per-pupil invoicing is managed on a bi-monthly basis to the funding source (local school district). Billing is a function of student enrollment for the upcoming fiscal year, which is the basis for the first two invoices per-pupil due June 1<sup>st</sup> and July 31<sup>st</sup>, which is a projection. Subsequent invoices are due bi-monthly. With the implementation of an automated-invoicing process through a dedicated website, the submission of each invoice is done online. After the year is complete, the School submits the FTE per-pupil reconciliation, listing every student who attended any part of the year, and the FTE each represents. Based on this final count, it calculates how much should have been paid to the School and included in the reconciliation will be any amounts due from the funding source included in grants and other receivables on the statement of financial position at year end, or any amounts payable to the funding source included as a liability on the statement of financial position at year end, as amounts are tried up to actual based on actual numbers submitted at year end.

Additional funding is also provided to support special education services. All students who are identified to need special education services or settings have an Individualized Education Program ("IEP"), formalized for his or her unique needs. Based on this IEP, the student is categorized into one of three levels of service: 0-20% service, 20-60% service, or 60% or more service required and provided by the School. For a student receiving less than 20% in services, no additional funding is received. For a student receiving services between 20% and 60% and 60% or more services of the school day, additional funding per FTE is received. Billing for this support is incorporated into the per-pupil invoices and is also settled in the same FTE per-pupil reconciliation process.

As the students receive the benefit of these services simultaneously as the School is providing them, the School recognizes per-pupil revenue from these services over time. The School believes that this method provides a reasonable depiction of the transfer of services over the term of the performance obligation based on the services needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to students receiving academic or school services. The School measures the performance obligation from admission or enrollment into the School to the point when the student is discharged or the end of the school year where it is no longer required to provide services to the student, which is generally at the time of discharge or the completion of the school year. All of these services are bundled and considered a single-performance obligation, and as such, the School accounts for these bundled-performance obligations under state and local per pupil operating revenue in the statement of activities and recognizes the per-pupil revenue over time.

### *Government Grants*

Revenue from federal, state, and local government grants and contracts is recognized by the School when qualifying expenditures are incurred and billable to the government, or when required services have been provided.

### *Contract Assets and Contract Liabilities*

In accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 606, contract assets are to be recognized when an entity has the right to

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

receive consideration in exchange for goods or services that have been transferred to a customer when that right is conditional on something other than the passage of time. The School does not recognize contract assets, as the right to receive consideration is unconditional in accordance with the passage of time criteria. Also, in accordance with ASC 606, contract liabilities are to be recognized when an entity is obligated to transfer goods or services for which consideration has already been received. The School does not receive consideration prior to the transfer of goods or services and, therefore, does not recognize contract liabilities.

### ***Contributions of Nonfinancial Assets***

The School may receive contributed services that are an integral part of its operations. Such services are only recorded as contributions of nonfinancial assets, at their fair value, provided the services received create or enhance nonfinancial assets, require specified skills provided by individuals possessing those skills, and typically need to be purchased, if not provided by donation. The School did not receive any contributed services for the years ended June 30, 2022 and 2021.

### ***Property and Equipment***

Property and equipment are stated at cost and are depreciated on the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the lesser of the useful life of the asset or the lease term. The School has established a \$3,000 threshold above which assets are evaluated to be capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized, based on the established threshold.

### ***Impairment***

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized for the periods ended June 30, 2022 and 2021.

### ***Advertising***

The School expenses advertising costs as incurred. The School incurred \$104,218 and \$113,684 of advertising costs for the year ended June 30, 2022 and 2021, which is included in the accompanying statement of functional expenses under student and staff recruitment.

### ***Functional Allocation of Expenses***

The costs of providing programs and other activities have been summarized on a functional basis and by natural classification in the accompanying statement of activities. Accordingly, certain costs have been allocated among the respective programs and activities according to the functional categories, as follows:

Program Services - This category represents expenses related to general education and special education for certain students requiring additional attention and guidance. These costs are allocated based on the FTE allocation method.

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

Management and General - This category represents expenses related to the overall administration and operation of the School that are not specific to any program services or development. These costs are allocated based on the FTE allocation method.

### ***Estimates***

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### ***Income Taxes***

The School is exempt from federal, state and local income taxes under Section 501(c)(3) of the Internal Revenue Code (the “IRC”) and, therefore, has made no provision for income taxes in the accompanying financial statements. In addition, the School has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the IRC. There was no unrelated business income for the years ended June 30, 2022 and 2021.

Under U.S. GAAP, an organization must recognize the tax benefit associate with tax positions taken for tax-return purposes when it is more likely than not that the position will not be sustained upon examination by a taxing authority. The School does not believe it has taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits. The School is subject to routine audits by a taxing authority. As of June 30, 2022, the School was not subject to any examination by a taxing authority.

### ***Adopted Accounting Pronouncement***

#### Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets

In September 2020, the FASB issued Accounting Standards Updated (“ASU”) 2020-07, Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets (Topic 958). The update requires not-for-profits to present contributed nonfinancial assets as a separate line item on the statement of activities, and to disclose information regarding each type of contributed nonfinancial assets. The update is effective for financial statements issued for fiscal years beginning after June 15, 2021. The School adopted this ASU as of July 1, 2021. The adoption of this ASU did not have a material impact on the financial statements.

### ***Issued but not yet Adopted Accounting Pronouncements***

#### Lease Accounting

In February 2016, the FASB issued ASU 2016-02, Leases, which will require lessees to recognize a lease liability, which is a lessee’s obligation to make lease payments arising from a lease, measured on a discounted basis; and a right-of-use asset, which is an asset that represents the lessee’s right to use, or control the use of, a specified asset for the lease term. The FASB also issued ASU-2020-05, which deferred the effective date for the School until annual periods beginning after December 15, 2021. The School is currently evaluating the impact of the adoption of ASU 2016-02.

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

### *Subsequent Events*

The School has evaluated events through October 31, 2022, which is the date the financial statements were available to be issued.

### **3. Liquidity and Availability of Resources**

The School maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. The School's management meets monthly to address projected cash flows to meet its operational expenditures. The School's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

<i>June 30,</i>	<b>2022</b>	<b>2021</b>
Cash	\$ 128,112	\$ 59,884
Cash - restricted	75,006	50,002
Grants and other receivables	374,784	83,421
Due from Friends of LEEP Dual Language Academy Charter School	7,832	121,391
Total financial assets available within one year	585,734	314,698
Less: amounts unavailable for general expenditures within one year due to:		
Restricted by contract	(75,006)	(50,002)
Total financial assets available to management for general expenditures within one year	\$ 510,728	\$ 264,696

### **4. Related Party Transactions**

Friends of LEEP Dual Language Academy Charter School ("Friends of LEEP") is a not-for-profit organization dedicated to providing assistance to charter schools and other forms of alternative education including, but not limited to, LEEP Dual Language Academy Charter School. During the year ended June 30, 2020, the School entered into a sub-lease agreement with Friends of LEEP (see Note 10). In the event Friends of LEEP defaults on rental payments, the School is held liable for any unpaid balance.

The balance due from Friends of LEEP at June 30, 2022 and 2021 amounted to \$7,832 and \$121,391, respectively, which is comprised of reimbursements for utilities, leasehold improvements, and custodial services, offset by rental payments, and is included in due from Friends of LEEP in the statements of financial position.

# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

### 5. Property and Equipment

Property and equipment consist of the following:

<i>June 30,</i>	2022	2021	Estimated Useful Lives
Furniture, fixtures, and equipment	\$ 146,646	\$ 82,343	7 years
Computers & software	128,014	82,636	3 years
Capital leases - computer, equipment and furniture	287,849	287,849	3 - 4 years
School building	44,396,051	44,396,051	39 years
			Lesser of the useful life of the asset or the lease term
Leasehold improvements	467,578	467,578	
	45,426,138	45,316,457	
Less: Accumulated depreciation and amortization	(2,614,986)	(1,320,033)	
	\$ 42,811,152	\$ 43,996,424	

Depreciation and amortization expense for the year ended June 30, 2022 and 2021 was \$1,294,953 and \$1,263,118, respectively.

### 6. Risk Management

- A. The School is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; injuries to employees; and natural disasters. The School maintains commercial insurance to help protect itself from such risks. The School also intends to defend its positions on these matters. As of June 30, 2022, there are no matters for which the School believes the ultimate outcome would have a material adverse effect on the School's financial position.
- B. The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund. The School is of the opinion that such cost disallowances, if any, will not have a material effect in the School's financial statements and will record them in the fiscal year they become known.

### 7. Concentration Risks

Financial instruments that potentially subject the School to a concentration of credit risk include cash accounts at a major financial institution that, at times, exceeded the Federal Deposit Insurance Corporation insured limit of \$250,000. The School has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk on its cash accounts.

The School received approximately 86% and 89% of its total revenue from per-pupil funding from the NYCDOE during the year ended June 30, 2022 and 2021, respectively.



# LEEP Dual Language Academy Charter School

## Notes to Financial Statements

---

The School's grants and other receivables consist of two and three major grantors accounting for approximately 68% and 86% at June 30, 2022 and 2021, respectively.

The School's payables consist of three and two major vendors accounting for approximately 48% and 34% at June 30, 2022 and 2021, respectively.

### 8. Commitments

On July 1, 2020, the School entered into a sublease agreement with Friends of LEEP, a related party of the school, that is classified as a capital lease from July 1, 2020 to June 30, 2050 for the premises at 5323 5th Avenue, 2nd Floor, Brooklyn, NY 11220. The future minimum lease payment schedule includes amounts the School is liable to Friends of LEEP.

Rent expense and occupancy costs for the year ended June 30, 2022 is \$66,056, which is included in the accompanying statement of functional expenses under building rent. There were no rent expense and occupancy costs for the year ended June 30, 2021.

The School leases computers, furniture, fixtures, and equipment under an agreement that is classified as a capital lease. The cost of assets under capital leases is included in the accompanying statement of financial position as property and equipment and amounts to \$287,849 at June 30, 2022 and 2021. Accumulated amortization of the leased assets for the year ended June 30, 2022 and 2021 was \$173,288 and \$100,860, respectively. Amortization of assets under capital leases for the year ended June 30, 2022 and 2021 was \$72,428 and \$70,648, respectively and is included in depreciation expense.

The future minimum lease payments required under the capital leases and the present value of the net minimum lease payments as of June 30, 2022 are as follows:

*June 30,*

---

2023	\$ 1,719,989
2024	1,700,087
2025	1,744,061
2026	1,924,796
2027	1,980,726
Thereafter	60,228,653
<hr/>	
Total minimum lease payments	69,298,312
Less: interest expense	(24,927,796)
<hr/>	
	\$44,370,516

---



## Supplementary Information

---

# LEEP Dual Language Academy Charter School

## Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE		PASS-THROUGH ENTITY IDENTIFYING		PROVIDED TO SUBRECIPIENTS	TOTAL FEDERAL EXPENDITURES
	LISTING NUMBER		NUMBER			
U.S. Department of Education:						
Passed through the New York State Education Department:						
Title I - Grants to Local Educational Agencies (Title I Part A of the ESEA)	84.010		Not Applicable		\$ -	\$ 131,785
Title II - Supporting Effective Instruction State Grants	84.367		Not Applicable		-	19,172
Title IV - Student Support and Academic Enrichment Program	84.424		Not Applicable		-	44,128
Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program	84.425R		Not Applicable			156,927
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		Not Applicable		-	385,475
Special Education Cluster (IDEA): Education - Grants to States (IDEA, Part B)	84.027		Not Applicable		-	33,518
Total U.S. Department of Education						771,005
Federal Communications Commision:						
Emergency Connectivity Fund Program	32.009		Not Applicable		-	20,433
Total Expenditures of Federal Awards						\$ - \$ 791,438

See accompanying notes to the schedule.

# LEEP Dual Language Academy Charter School

## Notes to Schedule of Expenditures of Federal Awards

---

### 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of LEEP Dual Language Academy Charter School (the "School") under programs of the federal government for the year ended June 30, 2022. 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"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

### 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

### 3. Indirect Cost Rate

The School has elected not to use the 10% de minimis indirect costs rate allowed under the Uniform Guidance.



Tel: 212-371-4446  
Fax: 212-371-9374  
www.bdo.com

622 Third Ave, Suite 3100  
New York, NY 10017

## **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***

To the Board of Trustees  
LEEP Dual Language Academy Charter School  
Brooklyn, New York

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 LEEP Dual Language Academy Charter School (the "School"), which comprise the statements of financial position as of June 30, 2022 and 2021, the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements and have issued our report thereon dated October 31, 2022.

### **Report on Internal Control Over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of 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

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BDO USA, LLP*

New York, New York  
October 31, 2022



Tel: 212-371-4446  
Fax: 212-371-9374  
www.bdo.com

622 Third Ave, Suite 3100  
New York, NY 10017

## **Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Board of Trustees  
LEEP Dual Language Academy Charter School  
Brooklyn, New York

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Federal Program**

We have audited LEEP Dual Language Academy Charter School's (the "School") 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 the School's major federal programs for the year ended June 30, 2022. The School'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, the School 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, 2022.

#### **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; 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 the School 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 of the School'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 the School'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 the School'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 the School'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 the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School'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 the School'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.

*BDO USA, LLP*

New York, New York  
October 31, 2022



# LEEP Dual Language Academy Charter School

## Schedule of Findings and Questioned Costs Year Ended June 30, 2022

---

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

#### Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major federal programs:

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

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

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

# **LEEP Dual Language Academy Charter School**

## **Schedule of Findings and Questioned Costs Year Ended June 30, 2022**

---

### **Section II - Financial Statement Findings**

There were no findings related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards.

### **Section III - Federal Award Findings and Questioned Costs**

There were no findings and questioned costs for federal awards (as defined in 2 CFR 200.516 (a)) that are required to be reported.

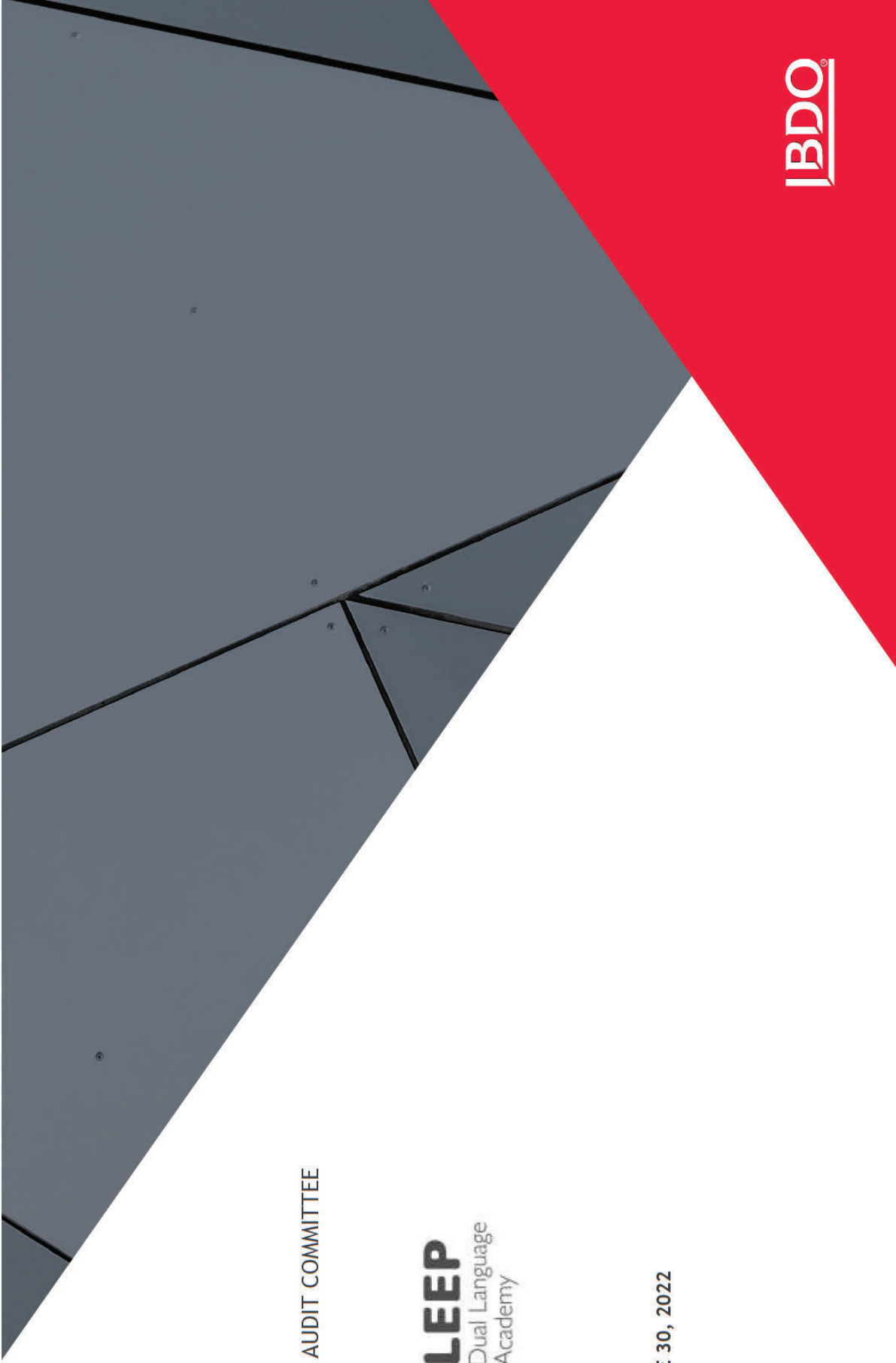


REPORT TO THE AUDIT COMMITTEE

# LEEP DUAL LANGUAGE ACADEMY CHARTER SCHOOL

AUDIT WRAP UP:  
YEAR ENDED JUNE 30, 2022





REPORT TO THE AUDIT COMMITTEE



AUDIT WRAP UP:  
YEAR ENDED JUNE 30, 2022

# Contents

QUICK ACCESS TO THE  
FULL REPORT

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the School, and is not intended and should not be used by anyone other than these specified parties.

<a href="#">INTRODUCTION</a>	<b>4</b>
<a href="#">EXECUTIVE SUMMARY</a>	<b>5-18</b>
<a href="#">INTERNAL CONTROL OVER FINANCIAL REPORTING</a>	<b>19-20</b>
<a href="#">ADDITIONAL REQUIRED COMMUNICATIONS</a>	<b>21-24</b>
<a href="#">HISTORICAL TRENDS</a>	<b>25-27</b>
<a href="#">APPENDIX</a>	<b>28-30</b>



# Welcome

October 31, 2022

The Audit Committee

LEEP Dual Language Academy Charter School

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On October 4, 2022, we presented an overview of our plan for the audit of the financial statements including the schedule of expenditures of federal awards of LEEP Dual Language Academy Charter School, (the "School") as of and for the year ended June 30, 2022, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the School's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the School and look forward to meeting with you on October 31, 2022 to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

*BDO USA, LLP*

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

**MARC TAUB**  
Audit Partner  
1-212-931-9200 / mtaub@bdo.com

**JIMMY VORA**  
Audit Director  
1-646-519-7133 / jvora@bdo.com

**WINGNA CHIN**  
Audit Senior  
1-646-519-7141 / wchin@bdo.com

**JEFFREY IDICULLA**  
Audit Senior  
786-347-7745 / jidiculla@bdo.com



# Executive Summary



# Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2022. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- ▶ We expect to issue an unmodified opinion on the financial statements and release our report on October 31, 2022.
- ▶ We expect to issue an unmodified opinion on the School's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA).
- ▶ In planning and performing our audit of the SEFA, we considered the School's internal control over compliance with requirements that could have a direct and material effect on its major federal program(s) to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- ▶ Our responsibility for other information in documents containing the School's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we will read the information included by the School and consider whether such information, or the manner of its presentation, is materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Schools personnel throughout the course of our work.



# Results of the Audit

## ACCOUNTING PRACTICES, POLICIES, ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the School's accounting practices, policies, and estimates:

The School's significant accounting practices and policies are those included in Note 2 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within Note 2 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 2 to the School's financial statements.
  - ▶ The School adopted ASU 2020-07, Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets (Topic 958), retrospectively as of July 1, 2021. The update requires not-for-profits to present contributed nonfinancial assets as a separate line item in the statement of activities, and to disclose information regarding each type of contributed nonfinancial assets. The adoption of this update had no effect on the School's change in net assets or cash flows.
  - ▶ There were no changes in significant accounting policies and practices during FY22
- Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The School's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed in Note 2 of the financial statements.

### Significant Accounting Estimates

Allowances on grants and other receivables

Useful lives of fixed assets

Fair value measurements

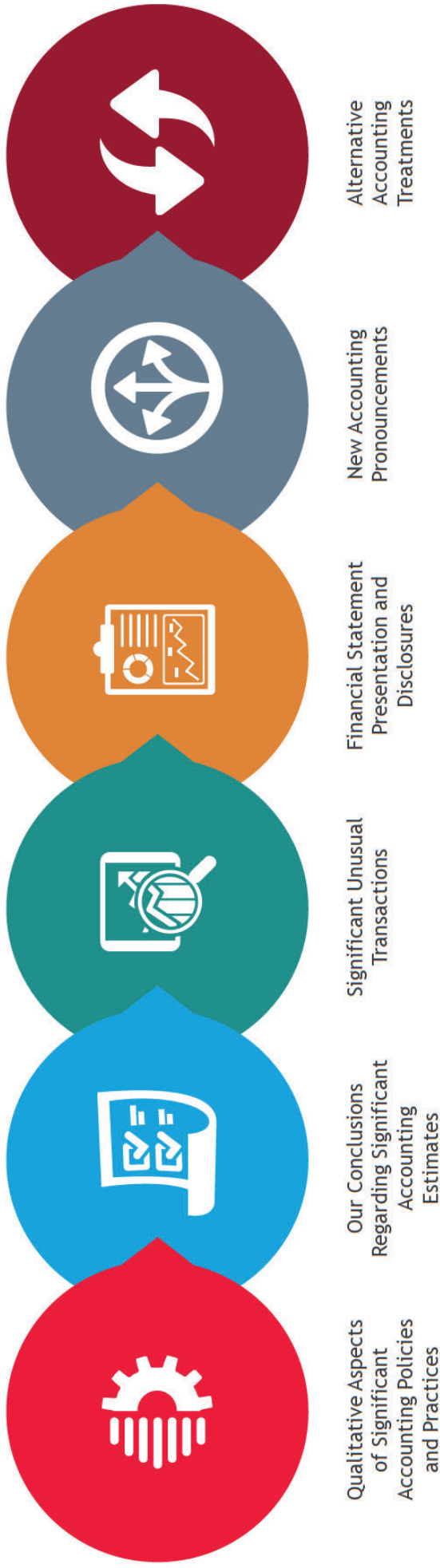
Allocation of functional expenses

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates during the year ended June 30, 2022.

# Results of the Audit

## QUALITATIVE ASPECTS OF THE SCHOOL'S FINANCIAL REPORTING

A discussion will be held regarding the quality of the Company's financial reporting, which will include:



# Results of the Audit

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Please refer to the Adjusting Journal Entries (AJEs) report in Appendix A for the full list of adjusting journal entries made during the year ended June 30, 2022.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.



## Highlights: Results of the Audit - Assets

ASSETS				
	2022	2021	Change	
Cash	128,112 \$	59,884 \$	68,228	
Cash - restricted	75,006	50,002	25,004	
Grants and other receivables	374,784	83,421	291,363	
Due from Friends of LEEP Dual Language Academy Charter School	7,832	121,391	(113,559)	
Prepaid expenses and other assets	217,142	225,501	(8,359)	
Property and equipment, net	42,811,152	43,996,424	(1,185,272)	
	<b>\$ 43,614,028</b>	<b>\$ 44,536,623</b>	<b>\$ (922,595)</b>	

- ▶ The increase in Grants and other receivables is due to the federal government passing the CRRSA Act and the ARP Act resulting in the ESSER II and ESSER III grants, respectively in response to the COVID-19 pandemic. Thus, the significant increase in receivables is due to the new ESSER grants received, which the expenditures incurred during the year will be billed for subsequently to year-end.
- ▶ The decrease in Property and equipment, net is due to annual depreciation of the School's capital leases, which accounts for \$1.13M of the change.

## Highlights: Results of the Audit - Liabilities and Net Deficit

LIABILITIES AND NET DEFICIT				
	2022	2021	Change	
Accounts payable and accrued expenses	\$ 457,477	\$ 435,090	\$	22,387
Accrued salaries and other payroll related expenses	260,724	135,454		125,270
Due to NYC Department of Education	89,040	1,630		87,410
Obligation under capital lease	44,370,516	44,688,820		(318,304)
Total Liabilities	\$ 45,177,757	\$ 45,260,994	\$	(83,237)
Net deficit - without donor restrictions	\$ (1,563,729)	(729,371)		(834,358)
Net assets - with donor restrictions	-	5,000		(5,000)
Total Net Deficit	\$ (1,563,729)	(724,371)	\$	(839,358)
Total Liabilities and Net Deficit	\$ 43,614,028	\$ 44,536,623	\$	(922,595)



## Highlights: Results of the Audit - Net Deficit

NET DEFICIT				
	2022	2021	Change	
Net deficit - without donor restrictions	\$ (1,563,729)	\$ (729,371)	\$ (834,358)	
Net assets - with donor restrictions	-	5,000	(5,000)	
Total Net Deficit	\$ (1,563,729)	\$ (724,371)	\$ (839,358)	
Reconciliation of the Change in Net Deficit				
Change in Net Deficit	(839,358)	(869,198)		
Net change	29,840			
The following represents significant fluctuations in the change in net assets between the current and prior year:				
Increase in revenue and support	\$ 2,579,892	Refer to page 13		
Increase in expenses	(2,550,052)	Refer to page 14		
	\$ 29,840			

## Highlights: Results of the Audit - Revenues

REVENUE AND OTHER SUPPORT					
	Without Donor Restrictions	With Donor Restrictions	2022	2021	Change
State and local per pupil operating revenue	\$ 7,450,659	\$ -	\$ 7,450,659	\$ 5,364,314	\$ 2,086,345
Government grants and contracts	905,134	-	905,134	231,007	674,127
Forgiveness of debt - Paycheck Protection Program	-	-	-	422,665	(422,665)
Contributions and other grants	57,145	-	57,145	35,743	21,402
Interest income	13	-	13	21	(8)
Other income	220,712	-	220,712	21	220,691
	\$ 8,633,663	\$ -	\$ 8,633,663	\$ 6,053,771	\$ 2,579,892

- ▶ The increase in State and local per-pupil operating is mainly due to the increase in scholar count in both general education and special education FTEs in the School (see below).
- ▶ The increase in Government grants and contacts is due to the School receiving two new federal grant programs in FY 2022 (ESSER II and ESSER III grants).
- ▶ The School receiving forgiveness of their Paycheck Protection Program loan in FY 2021, an item that is not applicable to FY 2022 hence the large change.

FTE BREAKDOWN			
	2022	2021	Change
Total General Education FTE	313	233	80
Special Education FTE Breakdown			
Less than 20%	20	12	8
Between 20% and 60%	4	2	2
More than 60%	27	24	3
	51	38	13

## Highlights: Results of the Audit - Expenses

EXPENSES			
	2022	2021	Change
Program services:			
General education	\$ 5,733,015	\$ 4,360,500	\$ 1,372,515
Special education	1,376,081	1,039,201	336,880
Total Program services	\$ 7,109,096	\$ 5,399,701	\$ 1,709,395
Supporting services:			
Management and general	\$ 2,363,925	\$ 1,523,268	\$ 840,657
Total Expenses	\$ 9,473,021	\$ 6,922,969	\$ 2,550,052

► The increase in program services expenses is mainly due to the increase in personnel service costs in FY 2022.



## Highlights: Results of the Audit - Expenses (cont.)

	2022	2021	Change
Program services expense	\$ 7,109,096	\$ 5,399,701	\$ 1,709,395
Management and general	2,363,925	1,523,268	840,657
Total FTE of Gen Ed Scholars	313	233	80
Program services expense per Scholar	22,713	23,175	(462)
General and administrative per Scholar	7,552	6,538	1,015
	\$ 30,265	\$ 29,712	\$ 553

► Program services expense consist mostly of payroll and payroll related expenses.

	2022	2021	Change
Significant Expense Fluctuations			
Salaries and staff	\$ 4,435,317	\$ 2,641,859	\$ 1,793,458

► Increase in salaries is due to the increase in average number of employees in the current year, in conjunction with annual raises given to employees.

## Highlights: Results of the Audit - Expenses (cont.)

FUNCTIONAL CLASS ANALYSIS (\$)					
	Program Services			Supporting Services	
	General Education	Special Education	Total	Management and General	Total Expenses
June 30, 2022	\$ 5,733,015	\$ 1,376,081	\$ 7,109,096	\$ 2,363,925	\$ 9,473,021
June 30, 2021	4,360,500	1,039,201	5,399,701	1,523,268	6,922,969
Increase / (Decrease) (\$)	\$ 1,372,515	\$ 336,880	\$ 1,709,395	\$ 840,657	\$ 2,550,052

FUNCTIONAL CLASS ANALYSIS (%)					
	Program Services			Supporting Services	
	General Education	Special Education	Total	Management and General	Total Expenses
June 30, 2022	60.52%	14.53%	75.05%	24.95%	100%
June 30, 2021	63.00%	15.00%	78.00%	22.00%	100%
Increase / (Decrease) (%)	-2.48%	-0.47%	-2.95%	2.95%	

► Refer to Historical trends section for the School's functional expenses categories relationship for FY 2020 through FY 2022.

## Highlights: Results of the Single Audit

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS					
FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES	
<u>U.S. Department of Education:</u>					
Passed through the New York State Education Department:					
Title I - Grants to Local Educational Agencies (Title I Part A of the ESEA)	84.010	Not Applicable	\$ -	\$ 131,785	
Title II - Supporting Effective Instruction State Grants	84.367	Not Applicable	-	19,172	
Title IV - Student Support and Academic Enrichment Program	84.424	Not Applicable	-	44,128	
Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRSA EANS) Program	84.425R	Not Applicable	-	156,927	
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	Not Applicable	-	385,475	
Special Education Cluster (IDEA): Education - Grants to States (IDEA, Part B)	84.027	Not Applicable	-	33,518	
<b>Total U.S. Department of Education</b>				<b>771,005</b>	
<u>Federal Communications Commission:</u>					
Emergency Connectivity Fund Program	32.009	Not Applicable	-	20,433	
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 791,438</b>	

## Highlights: Results of the Single Audit (cont.)

IDENTIFICATION OF MAJOR FEDERAL PROGRAMS	
CFDA Number	Name of Federal Program or Cluster
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

- Based on our evaluations of federal programs included in the Schedule of Expenditures of Federal Awards (SEFA), the major program audited in FY 2022 is the Education Stabilization Fund which consisted of subprograms ESSER II and ESSER III.

SUMMARY OF AUDITORS RESULTS ON FEDERAL AWARDS			
Internal control over major programs:			
Material weakness(es) identified?	Yes	X	No
Significant deficiency(ies) identified?	Yes	X	None reported
Type of auditor's report issued on compliance for major federal programs:			
Unmodified			
Any audit findings disclosed that are required to be reporting in accordance with 2 CFR 20.516(a)?	Yes	X	No

# Internal Control Over Financial Reporting





# Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the School's internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Control Deficiency	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.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented or detected and corrected on a timely basis.

In conjunction with our audit of the financial statements, we noted no material weaknesses.

## Additional Required Communications



# Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the School:

Requirement		Discussion Point
Significant changes to planned audit strategy or significant risks initially identified		There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit		There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risk of material misstatements, including fraud risks; or tips or complaints regarding the School's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
Nature and extent of specialized skills or knowledge needed related to significant risks		There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants		We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the School's related parties		We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management		There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management.
Disagreements with management		There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the School's financial statements or to our auditor's report.



## Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the School:

Requirement		Discussion Point
Significant difficulties encountered during the audit	encountered during	There were no significant difficulties encountered during the audit.
Matters that are difficult or contentious for which the auditor consulted outside the engagement team	difficult or contentious for which the auditor consulted outside the engagement team	There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process.
If applicable, other matters significant to the oversight of the School's financial reporting process, including complaints or concerns regarding accounting or auditing matters	significant to the oversight of the School's financial reporting process, including complaints or concerns regarding accounting or auditing matters	Our testing of the School's credit card transactions revealed that backup support and documentation was not easily obtained for three credit card transactions. We recommend that management implements policies to keep copies of all invoices, authorization, and backups for all credit card transactions easily accessible.
		During Uniform Guidance testing of the School's payroll expenditures related to its' major program, it was revealed that backup support and documentation for background clearances could not be obtained for 3 employees. We recommend that management implements policies to keep all personnel files easily accessible.
Representations requested from management		Please refer to the management representation letter.

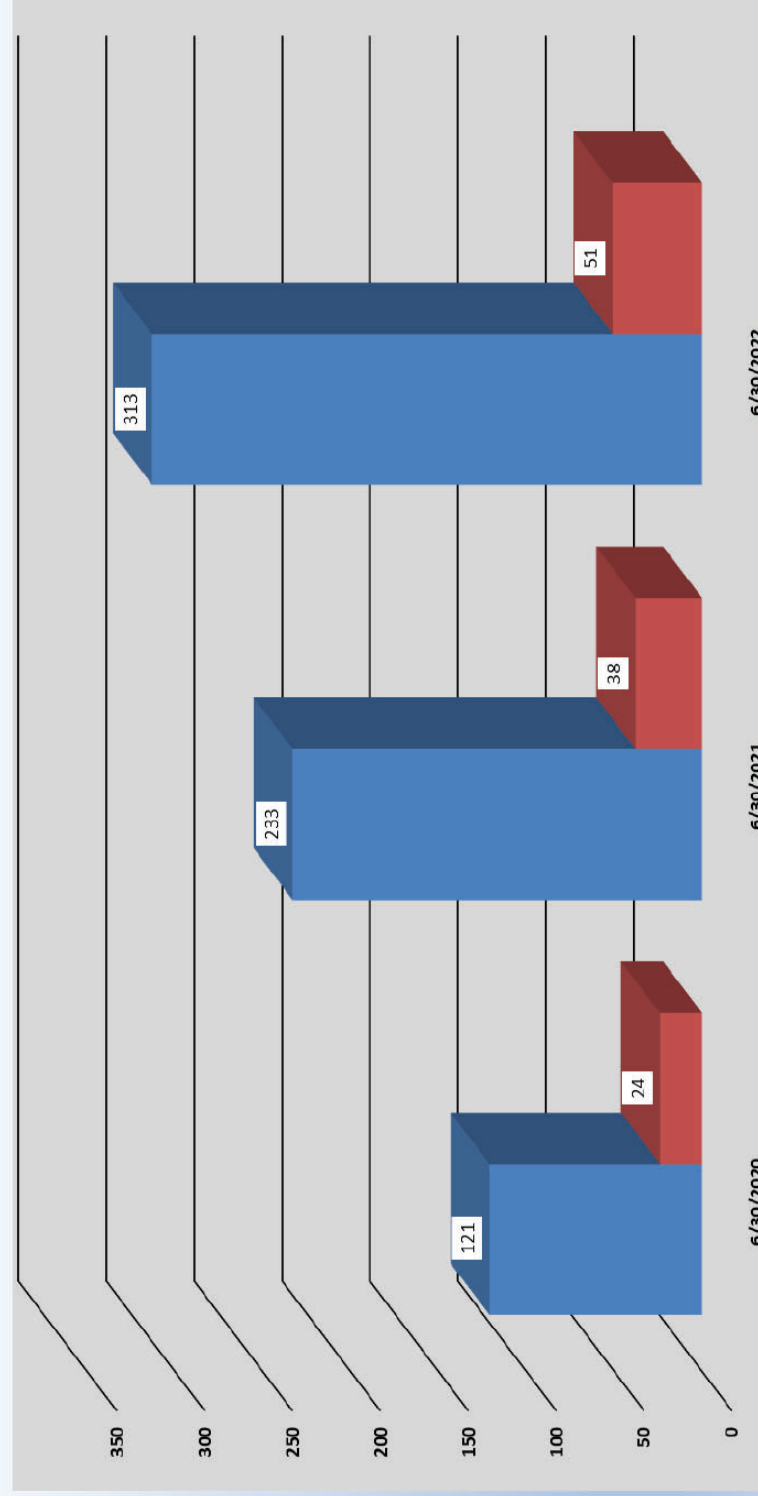
## Independence

Our engagement letter to you dated May 3, 2022 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the School with respect to independence as agreed to by the School. Please refer to that letter for further information.

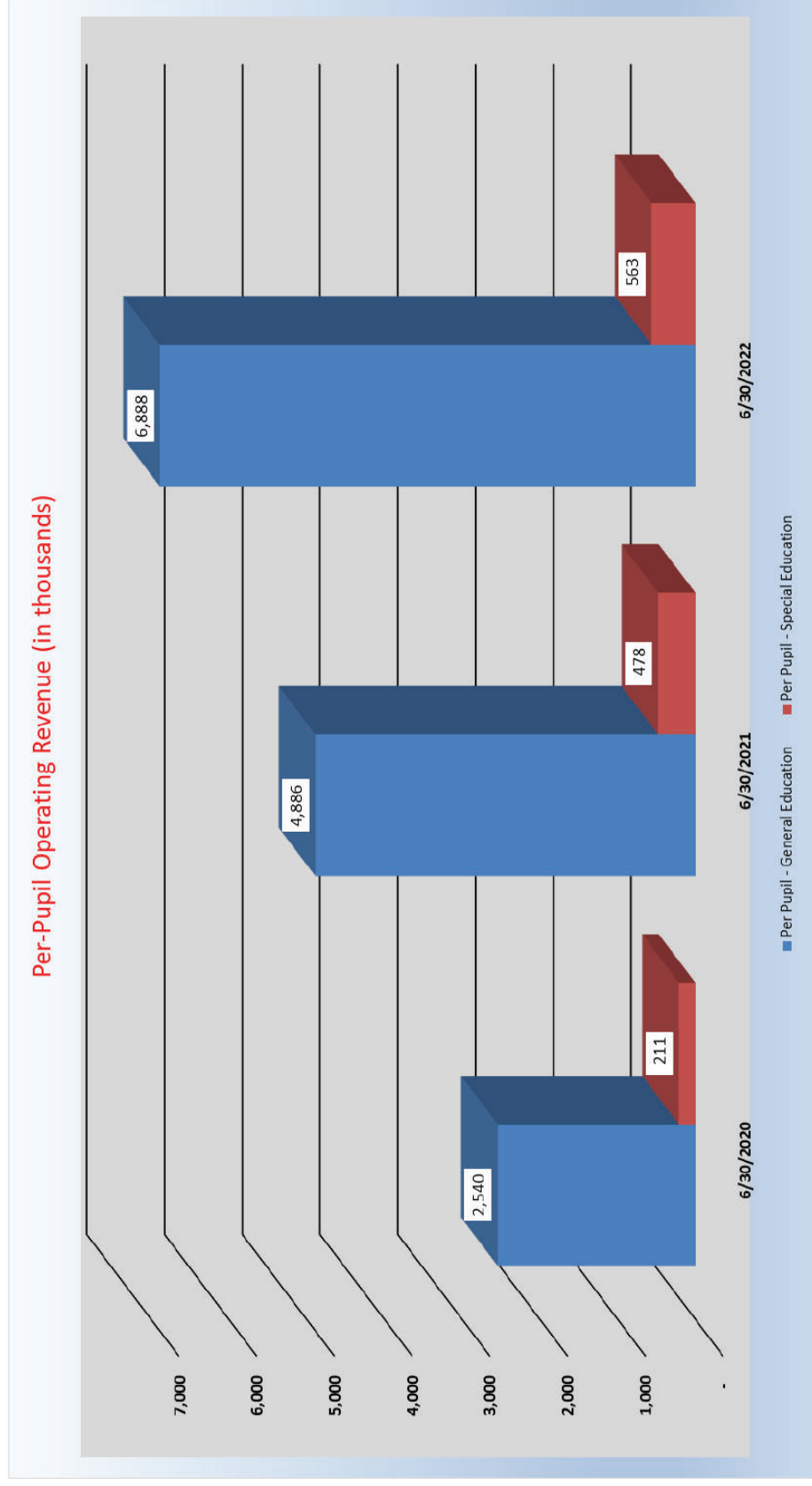


# LEEP Dual Language Academy Charter School - Historical Trends

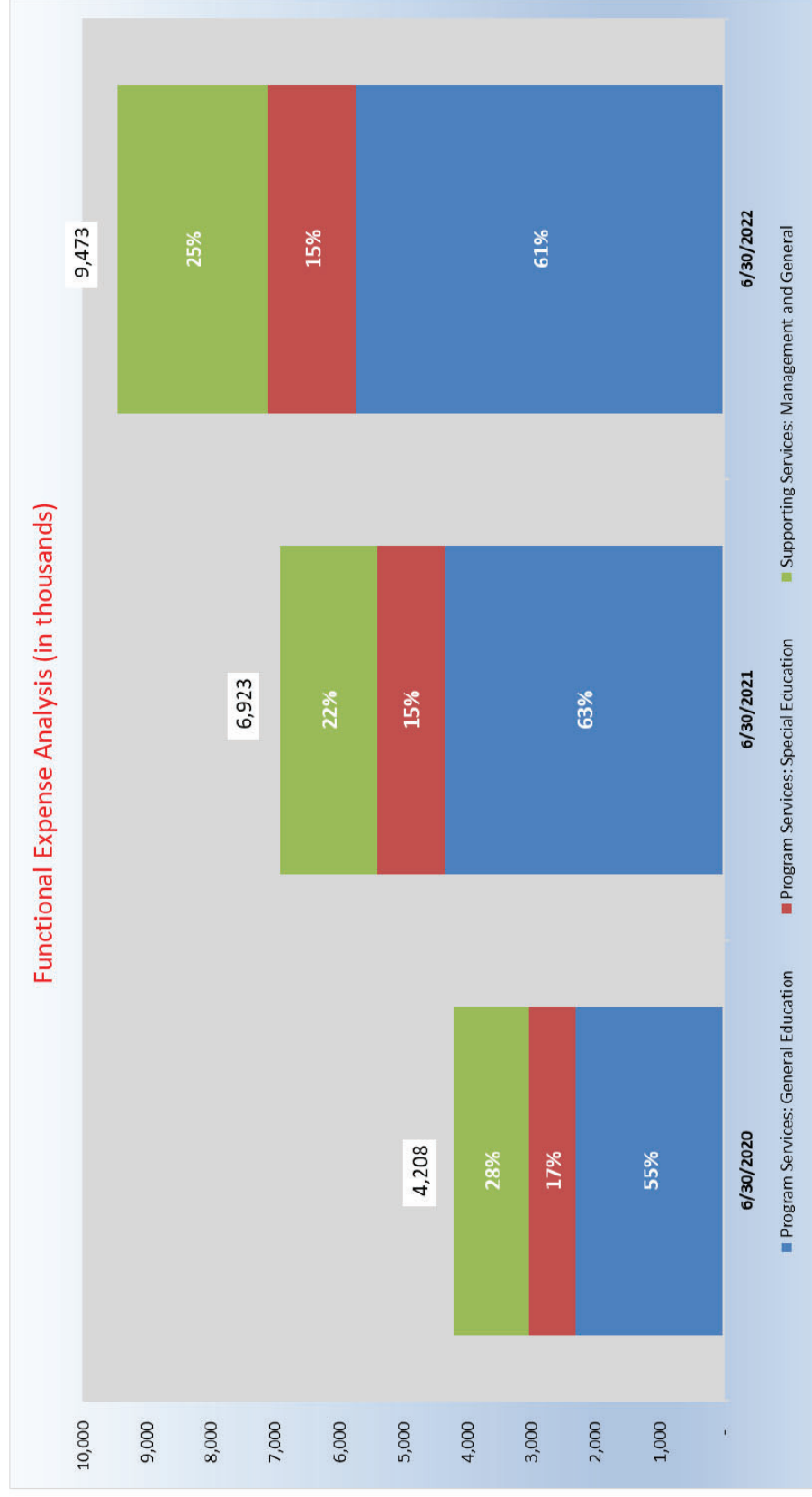
Total General and Special Education FTEs



# LEEP Dual Language Academy Charter School - Historical Trends



# LEEP Dual Language Academy Charter School - Historical Trends



# Appendix





## Appendix A - Schedule of Adjusting Journal Entries Report

ADJUSTED JOURNAL ENTRIES REPORT			
<u>Item #</u>	<u>Account Name and Adjustment Description</u>	<u>Debit</u>	<u>Credit</u>
1	To tie out beginning net assets.		
	3000 - Retained Earnings	\$ 97	
	8501 - Depreciation Expense & Amortization: Depreciation Expense		97
2	To reclass Due from Friends of LEEP.		
	1330 - Other Receivables: Due from Friends of LEEP	\$ 7,832	
	1100 - Accounts Receivable		7832
3	PBC - To release temporarily restricted net assets.		
	3000 - Retained Earnings		\$ 5,000
	MBAF03 - Restricted Net Assets	\$ 5,000	
4	PBC - Adjustment to FY22 per pupil revenue for reconciliation invoice		
	2000 - Accounts Payable (A/P)		\$ 52,537
	4001 - State Grants: Per Pupil General Education	\$ 22,318	
	4005 - State Grants: Per Pupil Special Education	\$ 30,219	

## Appendix A - Schedule of Adjusting Journal Entries Report (cont.)

### ADJUSTED JOURNAL ENTRIES REPORT

<u>Item #</u>	<u>Account Name and Adjustment Description</u>	<u>Debit</u>	<u>Credit</u>
5	To reclass from fixed assets to capital leases.		
	BDO1 - Capital leases (397)	\$ 144,180	
	1510 - Furniture, Fixtures & Equipment:Office Equipment		\$ 45,634
	1520 - Furniture, Fixtures & Equipment:Office Computers		\$ 26,680
	1525 - Furniture, Fixtures & Equipment:Pupil Computers		\$ 8,370
	1530 - Furniture, Fixtures & Equipment:Software		\$ 6,305
	1501 - Furniture, Fixtures & Equipment:Office Furniture		\$ 2,991
	1505 - Furniture, Fixtures & Equipment:Classroom Furniture		\$ 54,200
6	To reclass from fixed assets to capital leases.		
	BDO2 - Capital leases (572)	\$ 84,942	
	1510 - Furniture, Fixtures & Equipment:Office Equipment		\$ 3,487
	1520 - Furniture, Fixtures & Equipment:Office Computers		\$ 81,455
7	To reclass from fixed assets to capital leases.		
	BDO3 - Capital leases (573)	\$ 58,727	
	1505 - Furniture, Fixtures & Equipment:Classroom Furniture		\$ 58,727
8	To reconcile cash flows.		
	7901 - Miscellaneous Expenses:Bank Services Charges	\$ 3	
	8501 - Depreciation Expense & Amortization:Depreciation Expense		\$ 3



BDO USA, LLP is a professional services firm providing assurance, tax, and advisory services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 70 offices and over 750 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 97,000 people working out of more than 1,700 offices across 167 countries and territories.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

This document contains information that is proprietary and confidential to BDO USA, LLP, the disclosure of which could provide substantial benefit to competitors offering similar services. Thus, this document may not be disclosed, used, or duplicated for any purposes other than to permit you to evaluate BDO to determine whether to engage BDO. If no contract is awarded to BDO, this document and any copies must be returned to BDO or destroyed.

Material discussed is meant to provide general information and should not be acted on without professional advice tailored to your needs.

© 2022 BDO USA, LLP. All rights reserved. [www.bdo.com](http://www.bdo.com)





October 31, 2022

BDO USA, LLP  
600 Third Avenue, 3<sup>rd</sup> Floor  
New York, NY 10016

Ladies and gentlemen:

We are providing this letter in connection with your audit of LEEP Dual Language Academy Charter School ("the School"), which comprise the statements of financial position as of June 30, 2022 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the School in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

- (1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 3, 2022, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
- (2) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, 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.
- (3) The financial statements include all assets and liabilities under the School's control.
- (4) We have made available to you:
  - (a) All financial records, and related data and federal awards (including amendments, if any, and any other correspondence with federal agencies or pass-through entities relevant to federal programs

BDO USA, LLP  
October 31, 2022  
Page 2 of 10

and related activities), including the names of all related parties and all relationships and transactions with related parties, as agreed upon in the terms of the aforementioned audit engagement letter.

- (b) All additional information that you have requested from us for the purpose of the audit.
  - (c) Unrestricted access to persons within the School from whom you determined it necessary to obtain audit evidence.
  - (d) Minutes of the meetings of directors and committees of directors that were held from July 1, 2021 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- (5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
- (6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements or schedule of expenditures of federal awards (SEFA). The financial statement misstatements relating to accounts and disclosures identified and discussed with us in the course of the audit that are listed immediately below have been corrected. We have evaluated the propriety of the corrected misstatements based on a review of both the applicable authoritative literature and the underlying supporting evidence from our files and confirm our responsibility for the decision to correct them.

#### **Corrected Misstatements**

BDO USA, LLP  
 October 31, 2022  
 Page 3 of 10

<u>Item #</u>	<u>Account Name and Adjustment Description</u>	<u>Debit</u>	<u>Credit</u>
1	To tie out beginning net assets.		
	3000 - Retained Earnings	\$ 97	
	8501 - Depreciation Expense & Amortization:Depreciation Expense		97
2	To reclass Due from Friends of LEEP.		
	1330 - Other Receivables:Due from Friends of LEEP	\$ 7,832	
	1100 - Accounts Receivable		7832
3	To reclass from fixed assets to capital leases.		
	BDO1 - Capital leases (397)	\$ 144,180	
	1510 - Furniture, Fixtures & Equipment:Office Equipment		\$ 45,634
	1520 - Furniture, Fixtures & Equipment:Office Computers		\$ 26,680
	1525 - Furniture, Fixtures & Equipment:Pupil Computers		\$ 8,370
	1530 - Furniture, Fixtures & Equipment:Software		\$ 6,305
	1501 - Furniture, Fixtures & Equipment:Office Furniture		\$ 2,991
	1505 - Furniture, Fixtures & Equipment:Classroom Furniture		\$ 54,200
4	To reclass from fixed assets to capital leases.		
	BDO2 - Capital leases (572)	\$ 84,942	
	1510 - Furniture, Fixtures & Equipment:Office Equipment		\$ 3,487
	1520 - Furniture, Fixtures & Equipment:Office Computers		\$ 81,455
5	To reclass from fixed assets to capital leases.		
	BDO3 - Capital leases (573)	\$ 58,727	
	1505 - Furniture, Fixtures & Equipment:Classroom Furniture		\$ 58,727

### Corrected Misstatements (cont.)

<u>Item #</u>	<u>Account Name and Adjustment Description</u>	<u>Debit</u>	<u>Credit</u>
6	To reconcile cash flows.		
	7901 - Miscellaneous Expenses:Bank Services Charges	\$ 3	
	8501 - Depreciation Expense & Amortization:Depreciation Expense		\$ 3

- (7) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud or noncompliance. We have no knowledge of any:
- (a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.
  - (b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.

BDO USA, LLP  
 October 31, 2022  
 Page 4 of 10

- (c) Allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, regulatory agencies, grantors, law firms, predecessor accounting firms, or others.
  - (d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse, whose effects, both quantitatively and qualitatively, should be considered when preparing the financial statements.
- (8) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
- (9) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:
- (a) The identity of all related parties and all related party relationships and transactions of which we are aware (e.g., transactions with unconsolidated subsidiaries; affiliates under common control with the School or that are directly or indirectly controlled by the School; directors, management, and members of their immediate families), including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - (b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.
  - (c) All derivative instruments and any embedded derivative instruments that require bifurcation, in accordance with FASB ASC 815, *Derivatives and Hedging*.
  - (d) Guarantees, whether written or oral, under which LEEP Dual Language Academy Charter School is contingently liable.
  - (e) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275-10, *Risk and Uncertainties - Overall*. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. The methods, significant assumptions, and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement, and disclosure that is in accordance with accounting principles generally accepted in the United States of America. (Significant estimates are estimates at the statement of financial position date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.).
  - (f) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*, including:
    - Pending or anticipated tax assessments or refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
    - Written or oral guarantees, endorsements, or unused letters of credit;

BDO USA, LLP  
 October 31, 2022  
 Page 5 of 10

- Unusual warranties or guarantees; or
- Labor claims or negotiations.

FASB ASC 450-20, *Loss Contingencies*, requires loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

(g) Commitments, such as:

- Major fixed asset purchase agreements;
- More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
- Deferred compensation, bonuses, pension and profit-sharing plans, or severance pay; or
- Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets or securities of another entity.

(h) Joint ventures or other participations, the detailed transactions of which are not carried on our books.

(i) Foreign currency transaction gains or losses, as well as translation of foreign currency financial statements.

(10) There are no:

- (a) Violations or possible violations of laws or regulations and provisions of contracts and grant agreements (including the failure to file reports required by regulatory bodies (e.g., EPA, OCC, FDIC, DOL, Medicare, U.S. Customs Service, HIPAA, IRS, Dept. of Commerce, state and municipal authorities) when the effects of failing to file could be material to the financial statements) whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
- (b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with FASB ASC 450.
- (c) Side agreements or other arrangements (either written or oral) that have not been disclosed to you.
- (d) Designation of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.



BDO USA, LLP  
October 31, 2022  
Page 6 of 10

- (11) Receivables recorded in the financial statements represent valid claims against debtors or grantors for sales, contributions, pledges, or other charges arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.
- (12) With regard to items reported at fair value: (a) the underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action, (b) the measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied, (c) the disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP and (d) there are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- (13) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (14) We have complied with all aspects of grant agreements and other contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance.
- (15) No discussions have taken place with your firm's personnel regarding employment with the School.
- (16) The School is an exempt organization under Section 501(c)3 of the Internal Revenue Code as evidenced by determination letter dated August 7, 2019. Any activities of which we are aware that would jeopardize our tax-exempt status, all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- (17) We have complied with all restrictions on resources, including donor restrictions, and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- (18) The School did not have any net assets with donor restrictions at June 30, 2022.
- (19) The basis used for the allocation of functional expenses is reasonable, and is in compliance with the provisions of ASU 2016-14.
- (20) As part of your audit, you assisted with the preparation of the financial statements and related notes and the schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statements and related notes and schedule of expenditures of federal awards.
- (21) We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

BDO USA, LLP  
October 31, 2022  
Page 7 of 10

- (22) We have provided views on your reported findings, conclusions, and recommendations. We are responsible for taking corrective action on audit findings and we are responsible for preparing and implementing a corrective action plan for each audit finding.
- (23) We have identified and disclosed to you the findings received for previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- (24) With respect to federal award programs:
- (a) We are responsible for understanding and complying with, and have complied 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), as applicable.
  - (b) We have, in accordance with the Uniform Guidance, identified and disclosed to you, in the schedule of expenditures of federal awards (SEFA), expenditures made during the audit period for all government programs and related activities provided by federal agencies in the form of federal awards, grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
  - (c) We acknowledge our responsibility for the preparation of the SEFA and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have outlined any significant assumptions and interpretations underlying the measurement or presentation of the SEFA below.
  - (d) We have notified you of federal awards and funding increments that were received for awards received before December 26, 2014, and differentiated those awards from awards received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
  - (e) We will include the auditor's report on the SEFA in any document that contains the SEFA and that indicates you have reported on such information.
  - (f) We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
  - (g) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, subsequent to the date of the auditor's report as of which compliance was audited, no changes have occurred in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding



BDO USA, LLP  
October 31, 2022  
Page 8 of 10

significant deficiencies and material weaknesses in internal control over compliance as reported in the schedule of findings and questioned costs.

- (h) We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- (i) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- (j) We have complied, in all material respects, with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, or confirmed that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards. We also know of no instances of noncompliance occurring subsequent to the end of the period audited.
- (k) We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- (l) Amounts claimed or used for matching were determined in accordance with relevant guidelines in Uniform Guidance and OMB Circular A-122, "*Cost Principles for Nonprofit Organizations*," and Subpart C, "*Cost Sharing and Matching*," of OMB Circular A-110, "*Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations*".
- (m) We have disclosed to you our interpretations of compliance requirements that are subject to varying interpretations, if any.
- (n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- (o) We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- (p) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the schedule of expenditures of federal awards.
- (q) The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- (r) We have charged costs to federal awards in accordance with applicable cost principles.

BDO USA, LLP  
October 31, 2022  
Page 9 of 10

- (s) We are responsible for, and have accurately completed, the appropriate sections of the Data Collection Form as required by the Uniform Guidance. The final version of the applicable audit reporting package, which includes your signed auditor's reports, that we will submit to the Federal Audit Clearinghouse (FAC) will be identical to the final version of such documents that you provided to us.
  - (t) We have identified and disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, internal or external monitoring, and other studies directly related to the audit objectives of the compliance audit, including findings received and corrective actions taken from the end of the audit period covered by the compliance audit report to the date of the auditor's report.
  - (u) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
  - (v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
  - (w) As part of your audit, you assisted with the preparation of the financial statements and related notes and schedule of expenditures of federal awards. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably with senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- (25) There have been no known or suspected breaches of sensitive information (e.g., personnel files) caused by cyber-attack or other means, or other cybersecurity incidents, where the breach or other incidents could have a material effect on the financial statements.
- (26) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:
- We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.
  - If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.
  - We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.
  - We have assessed the security over financial statement information and the audit report presented on our web site, and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.

BDO USA, LLP  
October 31, 2022  
Page 10 of 10

- If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.

(27) By executing this document, you represent that LEEP Dual Language Academy Charter School is not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. You agree that if at any time while BDO USA, LLP ("BDO") is providing services to the School the foregoing representation is no longer true, you will immediately notify BDO.

(28) We are aware that Marc Taub is the engagement partner and is responsible for supervising the engagement and signing the report.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

Very truly yours,

DocuSigned by:

*Jonana Andujar*

19113AA55F524BA...

Jonana Andujar, Principal

DocuSigned by:

*David B. Douek*

C735CAEC4E35437...

David Douek, Board Treasurer

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Magdalena Varela Hand

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

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:**

---

**Business Address:**

---

**Home Telephone:**

---

**Home Address:**

---

*Magdalena Varela-Hand*

7/19/2022

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

David Douek

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy Charter School

---

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

Treasurer

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

---

**Business Address:**



**Home Telephone:**

---

**Home Address:**

---

A handwritten signature in black ink, appearing to read 'DD'.

7/19/2022

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Melody Sosa

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

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:**

---

**Business Address:**



**Home Telephone:**

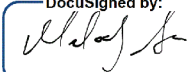
7189300154

---

**Home Address:**

571 45th street

---

DocuSigned by:  
  
BF394DCA61164E8...

7/19/2022

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Alejandro Montoya

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

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:**

---

**Business Address:**



DocuSigned by:  
*Alejandro Montoya*  
08A5244A54254B9...

7/19/2022

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Majo McCorkindale

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy Charter School

---

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

Vice Chair, Parent Rep

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.

Student parent. Students receive no benefit from my participation on the school's board.



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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

---

**Business Address:**



DocuSigned by:  
*Majo McCorkindale*  
12E4D266B480423...

July 28, 2022

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Charles Sahm

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

Secretary

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**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>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</b>	<b>Steps taken to avoid conflict of interest</b>



*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.*



DocuSigned by:  
*Charles Sahm*  
081B0C1B0D244B2...

7/19/2022

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Emily Fernandez

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

---

**Business Address:**



DocuSigned by:  
*Emily Fernandez*  
1EF384EFDD86458...

7/19/2022

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

David Estrada

---

**Name of Charter School Education Corporation:**

LEEP Dual Language Academy 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.).

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:**

---

**Business Address:**



**Home Telephone:**

---

**Home Address:**

---

*David Estrada*

7/19/2022

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**July 20, 2021 @ 6:00 PM**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Charles Sahm,

**Trustees absent:** Magdalena Varela-Hand

**Employees in attendance:** Roberto Gutierrez, Michael Regnier, Johana Andujar, Matthew Padilla

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions, representatives of the auditing firm BDO, pending board member David Estrada, prospective board member Melody Sosa, prospective board member Alejandro Montoya, Fordham University Professor Dr. Lucia Buttaro

**Family members in attendance:** Lauren Farber, Amma Woods

Due public notice was provided. A quorum was present at all times.

**Election of Meeting Chair**

In absence of an official board chair, Mr. Douek offered to serve as chair pro-tem. Ms. Fernandez motioned to have Mr. Douek chair the meeting. Ms. McCorkindale seconded. The motion carried.

**Call to Order**

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

**Approval of Agenda**

Mr. Douek presented the meeting agenda with minor edits made by Mr. Regnier. Ms. McCorkindale moved to approve the agenda. Mr. Douek seconded. The motion carried.

**Approval of Minutes**

Mr. Douek moved to approve the minutes of the board's June meeting as drafted. Ms. McCorkindale seconded the motion. The motion carried.

## **Finance Committee Report**

Mr. Keogh reported on the soft close of LEEP's 2020-21 fiscal year. Mr. Keogh reported that LEEP ended the 2021 fiscal year in a strong financial position with a \$500,000 surplus, based on revenues of \$6.1 million and expenses of \$5.6 million. Mr. Keogh reported on expected funds from FEMA in the new fiscal year. Mr. Douek saluted Mr. Keogh and the LEEP leadership team for their excellent financial stewardship.

## **Executive Committee Report**

Mr. Douek noted that he and Mr. Sahm had met to discuss the need to elect new executive committee officers, including a new board chair and vice chair. Further discussion will take place during the board norms and development portion of the meeting.

## **Academics and Accountability Committee Report**

Ms. Fernandez reported that the academics and accountability committee will soon be meeting to review academic goals for the coming school year. She also noted that the committee is hoping to add additional members in the coming months.

## **Remarks by BDO Auditors**

Marc Taub and Jimmy Vora of the auditing firm BDO offered brief remarks. They have started a preliminary work on LEEP's fiscal 2021 audit. A final audit should be ready to be voted on at the October board meeting.

## **Executive Director's Report**

### Enrollment

Mr. Regnier reported on student registration for the 2021-22 school year. LEEP projects full enrollment. There are 58 students on waitlists.

### Summer Program

Mr. Regnier reported that LEEP's first-ever summer program is in its second week. Eighty-one students are receiving academic services in the morning. Another 43 students are participating in summer camp enrichment services. Mr. Regnier reported that weekly Friday field trips started with a trip to the zoo. Mr. Regnier saluted the hard work put in by LEEP staff in bringing the Summer Program to fruition.

### Leadership & Hiring Updates

Mr. Regnier announced a few changes to LEEP's instructional leadership team. Rafael Acosta has been hired as dean of instruction for the third grade. He comes to LEEP from the Uncommon Schools network. In addition, LEEP teacher Yaritza Mendez has been promoted to dean of instruction. Mr. Regnier reported on a few unexpected teacher openings. Mr. Regnier discussed the steps LEEP is taking to fill those roles before the new school year starts. LEEP parent Ms. Amma Woods asked about arts and music instruction. Mr. Regnier noted that LEEP has hired music, art, and dance teachers each of whom are professional practitioners, all have deep roots in Latin America.

### Summer Work: Academics

Johana Andujar, LEEP's new Vice-Principal, reported on the summer training taking place at LEEP. She reported on LEEP's summer Leader Institute and Teacher Institute. She noted the deliberate approach that LEEP is taking to prepare instructional deans and teachers for the academic year ahead.

### Summer Work: Operations

Matthew Padilla, LEEP's new Senior Director of Operations, reported on the numerous summer projects underway at LEEP to prepare for the new school year: classroom preparation, teacher preparation, furniture delivery, curriculum delivery, etc. Mr. Padilla noted that he is also taking time to learn about LEEP's operations and finances.

### Revision of Academic Calendar: Juneteenth

Mr. Regnier requested that the board consider formally adding the new federal holiday of Juneteenth to LEEP's academic calendar as a holiday for staff and students. Mr. Douek moved to add the federal holiday of Juneteenth to the LEEP calendar. Mr. Sahm seconded the motion. The motion carried.

### Revisions to Employee Handbook

Mr. Regnier reported on suggested changes to the LEEP employee handbook regarding treatment of unused personal and sick days, notice for personal days, dress code, teacher evaluations, romantic relationships, and replacing "school leader" terminology with "executive director." After some discussion, Ms. Fernandez moved to accept all the suggested changes except in the teacher evaluation section, where a minor edit to the proposed new language was made, and in the romantic relationship section, where the board felt it was better to keep the existing language. Mr. Sahm seconded the motion. The motion carried.

## **Annual Meeting Business**

### Re-election of Trustees

Mr. Regnier noted that under LEEP by-laws, the July meeting is considered LEEP's annual meeting. He noted that the two-year terms of Ms. Varela-Hand and Ms. McCorkindale were expiring. Mr. Regnier recommended that the board consider re-electing Ms. Varela-Hand and Ms. McCorkindale. As per LEEP's by-laws, Ms. McCorkindale will be stepping down as the LEEP parent representative on the board, but she will continue her service as an indispensable member of the board. Mr. Douek moved to re-elect Ms. Varela-Hand and Ms. McCorkindale to new two-year terms. Ms. Fernandez seconded. The motion carried.

### Election of Officers

As several prospective new board members are awaiting official approval by NYSED, Mr. Sahm noted that he and Mr. Douek, as the remaining members of the Executive Committee, had discussed delaying the election of officers until the fall. Ms. Fernandez suggested that the election of officers be placed on the agenda for the October board meeting. Mr. Douek moved to



appoint himself as Interim Chair and Mr. Sahm as Interim Secretary until the October board meeting. Ms. Fernandez seconded. The motion carried.

#### Election of Committee Members

Mr. Douek moved to continue the existing roster of committee assignments until the October board meeting. Mr. Sahm seconded. The motion carried. Mr. Sahm noted that over the coming weeks all board members and prospective board members should consider serving as an executive officer and/or a member of at least one committee.

#### **Board Norms and Development**

Ms. McCorkindale introduced Ms. Melody Sosa, a parent of two LEEP students, who has offered to serve as LEEP's new parent representative. Ms. McCorkindale enthusiastically nominated Ms. Sosa to serve as a LEEP trustee.

Mr. Regnier introduced prospective LEEP board member Mr. Alejandro Montoya. Mr. Montoya has worked in operations for a number of charter networks and recently took a position as the Associate Chief Operating Officer at the Uncommon Schools charter network. Mr. Regnier and Mr. Gutierrez have also met with Mr. Montoya and expressed enthusiasm about his candidacy.

Mr. Douek moved to elect Ms. Melody Sosa and Mr. Alejandro Montoya to the LEEP Academy board of trustees. Mr. Sahm seconded. The motion carried.

#### **Public Comments**

Dr. Lucia Buttarò, a Clinical Professor of TESOL and Bilingual Education in the division of Curriculum and Teaching at Fordham University, saluted LEEP for its approach to dual-language education.

#### **Adjournment**

Mr. Douek moved to adjourn the meeting. Ms. McCorkindale seconded the motion. The motion carried. The meeting was adjourned at 7:38 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**August 17, 2021 @ 6:00 PM**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Charles Sahm

**Trustees absent:** Magdalena Varela-Hand

**Employees in attendance:** Michael Regnier, Delines Rodriguez

**Guests in attendance:** Robert Keogh and Jeff Garcia of the financial consulting firm 4<sup>th</sup> Sector Solutions, pending board member David Estrada, pending board member Melody Sosa

**Family members in attendance:** Jay Weintraub, Lauren Farber Weintraub, Amma Woods

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Mr. Douek, serving as chair pro-tem, called the meeting to order at 6:05 p.m.

**Approval of Agenda**

Mr. Douek presented the meeting agenda. Ms. Fernandez moved to approve the agenda. Ms. McCorkindale seconded. The motion carried.

**Approval of Minutes**

Mr. Douek presented the minutes from the board's July meeting as drafted. Ms. McCorkindale moved to approve the minutes. Ms. Fernandez seconded. The motion carried.

**Executive Director's Report**

Enrollment

Mr. Regnier reported on student registration for the 2021-22 school year. LEEP projects 98% enrollment. There are a couple of seats open in second grade. All other grades have waitlists.

### Hiring Update

Mr. Regnier reported that only two open teaching roles remained, both in the second grade. Mr. Regnier and Ms. Rodriguez are working hard to fill those remaining roles. LEEP has also hired a new social worker. Mr. Regnier and Ms. Rodriguez offered hiring highlights that profiled teachers on the third-grade teaching team and the talented Arts and Special Subjects team. LEEP's new music teacher, Felipe Fournier, is the recipient of a Latin Grammy Award.

### Academic Update

Ms. Rodriguez reported on the Summer Teachers Institute that was conducted offsite and focused on LEEP's priorities for the new school year: 1) serving the whole person (students, staff, families); 2) improving quality of instruction through a focus on progress monitoring and rigor; 3) providing quality teacher development through 1:1 coaching and professional development aligned to goals/priorities.

### Covid Safety Plans

Mr. Regnier announced LEEP Academy's proposed safety precautions for the 2021-22 school year. Mr. Regnier announced that vaccinations would be strongly encouraged for every adult staff member. Anyone not vaccinated will be required to have a weekly COVID test. (Subsequent to the board meeting, this policy was changed. Consistent with NYC DOE policy and NYSED recommendations, LEEP Academy is now mandating vaccination for teachers and staff, with medical and religious exceptions.) Consistent with NYSED recommendations, masks will be worn by students and staff. The only exception will be during phonics lessons and speech therapy when staff members will be allowed to briefly lower their masks, at a distance from students, in order to demonstrate sounds in English and Spanish. Separation of students into pods will continue indoors, but multiple classes may share space outside during arrival, dismissal, or recess (with students wearing masks). Meals in the classroom will continue. Social distancing will continue, with students seated at least three feet apart. Visiting adults in the building, including parents, will continue to be kept at a minimum. Hand washing and hand sanitizing routines will continue. Diligent daily cleaning will continue. Temperature screens will continue. Symptom questionnaires will no longer be used because they have not proven helpful and are not recommended by NYSED. On-site Covid testing for students will be evaluated based on community spread rates and the availability of testing programs.

There was a robust conversation among LEEP Academy staff, board members, and parents in attendance about how the school should best navigate vaccination policies and other safety precautions. Mr. Regnier stated that the issue would be discussed at a LEEP family webinar on August 24 and that a survey would soon be sent to families.

### Contract with Justworks

A contract with the human resource services provider Justworks was circulated to the board prior to the meeting. Mr. Keogh reported that Justworks' service was better and less expensive than the company LEEP has previously used. Mr. Sahm moved to approve the contract. Ms. McCorkindale seconded. The motion carried.

### Changes to Organizational Chart

LEEP's charter authorizer requires a board vote for changes to the school's organizational chart. Mr. Regnier reviewed proposed changes to the organizational chart that reflected his new position and Mr. Gutierrez's new position and new additions to the to the school leadership and

operations teams. Ms. Fernandez moved to approve the organizational chart. Ms. McCorkindale seconded. The motion carried.

### **Finance Committee Report**

Mr. Douek reported that with near full enrollment, LEEP should be in a strong financial position in the 2021-22 fiscal/academic year. The financial audit of LEEP's 2020-21 fiscal year is proceeding and a draft should be ready in October.

### **Executive Committee Report**

Mr. Douek noted that he and Mr. Sahm would be reaching out to all LEEP board members and pending board members to discuss committee assignments and the board chair and vice chair positions. There was also discussion of adding another committee or subcommittee that might serve as a more general "program" or "organizational development" committee that would focus on community engagement and other issues.

### **Academics & Accountability Committee Report**

Ms. Fernandez reported that the academics and accountability committee met to discuss priorities, goals, and benchmarks for the coming school year. Ms. Fernandez mentioned that Covid policy was also a topic of discussion.

### **Board Norms and Development**

LEEP is working to obtain formal approval from NYSED for pending board candidates Mr. Estrada, Ms. Sosa, and Mr. Montoya.

### **Public Comments**

Ms. Amma Woods reported that summer camp was "amazing," she only wished it was longer.

### **Adjournment**

Mr. Douek moved to adjourn the meeting. Ms. McCorkindale seconded the motion. The motion carried. The meeting was adjourned at 7:48 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**September 21, 2021 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Charles Sahm

**Trustees absent:** Magdalena Varela-Hand

**Employees in attendance:** Roberto Gutierrez, Matthew Padilla, Michael Regnier, Delines Rodriguez

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions, pending board member David Estrada, pending board member Alejandro Montoya, pending board member Melody Sosa

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Mr. Douek, serving as chair pro-tem, called the meeting to order at 6:10 p.m.

**Approval of Agenda**

Ms. McCorkindale moved to approve the agenda. Ms. Fernandez seconded. The motion carried.

**Approval of Minutes**

Mr. Douek moved to approve the minutes from the board's August meeting as drafted. Ms. Fernandez seconded. The motion carried.

**Executive Director's Report**

Enrolment for FY 22

Mr. Regnier reported that LEEP is at 95% enrollment. LEEP has renewed marketing to move closer to 100% enrollment. Seats are available in Kindergarten and Second Grade. LEEP's after-care program is oversubscribed. Mr. Keogh and Mr. Montoya noted that enrollment is down across the city.

### Hiring Updates

Mr. Regnier reported that all classroom roles have been filled. LEEP is looking for an in-house substitute.

### Academic Updates

Ms. Rodriguez reported on the beginning of the school year. Early “glows”: strong relationships between deans and teachers; culture of immediate feedback; teacher buy-in for Responsive Classroom; academic intervention is underway. Early “grows”: Responsive Classroom teacher language; purposeful monitoring of student work; no grade chair yet for first grade. MAP assessments start on September 27. Ms. Rodriguez reported that LEEP was awarded a \$20,000 grant from the Raza Development Fund in recognition of academic growth by students in the intervention program.

### Covid Safety Plans

Mr. Regnier reported that LEEP plans to join a NYC DOE/Bioreference program to test students for Covid on a biweekly basis. Ten percent of students would be tested. Method is small swab on front of the nose. Parental consent is required. Program would begin in mid-October.

### Facility Planning

Mr. Gutierrez reported on conversations with the landlord about the possibility of acquiring additional space. Mr. Gutierrez also reported on the feasibility study that has been prepared examining how LEEP might utilize this additional space. Mr. Gutierrez also reported that students will begin utilizing the Grace Church parking lot for outdoor recess.

### Approval of Revised Safety Plan

Mr. Regnier reviewed the LEEP Safety Plan previously circulated to the Board of Trustees. Ms. Fernandez moved to approve the plan. Ms. McCorkindale seconded. The motion carried.

## **Finance Committee Report**

Mr. Keogh reported that LEEP’s lower than expected enrollment will reduce revenue slightly, however, LEEP is still projecting a healthy budget surplus for the current fiscal year. Mr. Keogh will be able to update financial forecasts at the next board meeting. LEEP’s financial audit is underway by the accounting firm BDO. The audit should be ready for presentation to the board at the next meeting.

## **Executive Committee Report**

Mr. Douek noted that he and Mr. Sahm had met with all members of the board to discuss board roles and committee assignments. Additions to the Executive Committee and other committees will be voted on at the October board meeting.

## **Academic & Accountability Committee Report**

Ms. Fernandez reported that Ms. McCorkindale joined the last meeting of the Academic and Accountability Committee meeting. The committee reviewed Ms. Rodriguez’s plans for the school year. In addition, there was discussion around what the academic program should be for any students who may have to quarantine. Mr. Gutierrez noted that teachers and staff are pleased with the new benefits package LEEP is providing.

## **Board Norms and Development**

Mr. Regnier asked pending board members to finalize their board packets so they can be submitted to the NYSED. Mr. Douek reiterated the need to get all prospective members approved.

## **Public Comments**

Public comments were received by six LEEP parents. Ms. Amma Woods asked about a teacher change in her son's class. Ms. Farber asked about academic interventionists and supporting children who need more challenging work. Other parents expressed appreciation for the hard work of LEEP teachers.

## **Executive Session**

The board moved into Executive Session to discuss board roles and a private personnel matter at approximately 7:20 pm. The board returned from Executive Session at approximately 8:08 pm.

## **Adjournment**

Mr. Douek moved to adjourn the meeting. Ms. McCorkindale seconded the motion. The motion carried. The meeting was adjourned at 8:09 pm.





**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**October 19, 2021 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Charles Sahm

**Trustees absent:** Magdalena Varela-Hand, Alejandro Montoya (pending)

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Matthew Padilla, Michael Regnier, Delines Rodriguez, Edgar Sanchez

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions, pending board member David Estrada, pending board member Melody Sosa

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Mr. Douek, serving as chair pro-tem, called the meeting to order at 6:10 p.m.

**Approval of Agenda**

Mr. Sahm moved to approve the agenda. Ms. McCorkindale seconded. The motion carried.

**Approval of Minutes**

Mr. Douek moved to approve the minutes from the board's September meeting as drafted. Mr. Sahm seconded. The motion carried.

**Election of LEEP Academy Board Officers**

Mr. Douek nominated Emily Fernandez to serve as the Chair of LEEP Academy Board of Trustees. Ms. McCorkindale seconded. The motion carried.

Mr. Douek nominated Majo McCorkindale to serve as the Vice Chair of the LEEP Academy Board of Trustees. Mr. Sahm seconded. The motion carried.

Ms. McCorkindale nominated Mr. Sahm to continue serving as Secretary of the LEEP Board of Trustees. Mr. Douek seconded. The motion carried.

Mr. Sahm nominated Mr. Douek to continue serving as Treasurer of the LEEP Academy Board of Trustees. Ms. McCorkindale seconded. The motion carried.

In addition to the election of LEEP Board officers, after some discussion among the LEEP Board of Trustees, the below slate of committee assignments was agreed upon.

#### Academic & Accountability

- Emily Fernandez, Chair
- Majo McCorkindale
- Melody Sosa

#### Finance Committee

- David Douek, Chair
- Charles Sahm
- Alejandro Montoya

#### Executive Committee

- Emily Fernandez, Board Chair
- Majo McCorkindale, Vice Chair
- David Douek, Treasurer
- Charles Sahm, Secretary

There was additional discussion of forming a committee or subcommittee focused on community relations that would be chaired by David Estrada. The LEEP Board will discuss this idea further at subsequent board meetings.

Mr. Douek moved to approve the above committee assignments. Ms. McCorkindale seconded. The motion carried.

### **Executive Director's Report**

#### Enrolment for FY 22

Mr. Regnier reported that LEEP enrollment stands at 316 students, which represents 94% of capacity. Seats are available in Kindergarten and Second Grade.

#### Hiring Updates

Mr. Regnier reported that LEEP Academy is fully staffed, including substitute roles. Mr. Regnier reported that LEEP has a new pathway for recruitment through the H-1B visa program without having to go through the H-1B visa lottery.

#### Academic Updates

Mr. Regnier reported that MAP Assessment testing is complete for the fall. A comparison with last fall shows challenges in ELA and math. Ms. Rodriguez reported on the academic recovery plan that she has created for the third grade. It includes extra time on key gaps (e.g. writing and vocabulary in ELA), small-group differentiation, schedule adjustments, practice tests aligned to NYS exams to gather data and build familiarity/stamina.

### Covid Safety Plans

Mr. Padilla reported that weekly testing of a sample of 10% of LEEP students began on October 14 via the NYC DOE/Bioreference program. Consent is required; parents are notified after tests. Thankfully, there have been no positive tests to date.

### Facility Planning

Mr. Regnier reported that LEEP is close to securing a lease agreement in a nearby building that would provide additional classroom space for LEEP in the coming years. Mr. Gutierrez also reported on the feasibility study that has been prepared examining how LEEP might utilize additional space being made available in its current building.

### Revision of Student & Family Handbook

Mr. Regnier reported on proposed revisions to the LEEP Student & Family Handbook related to homework, attendance, uniforms, classroom birthday parties, and code of conduct. The Academic & Accountability Committee previously reviewed the revisions. Ms. Fernandez moved to approve the proposed revisions to the LEEP Student & Family Handbook. Ms. McCorkindale seconded. The motion carried.

### **Finance Committee Report**

Mr. Keogh reported that LEEP's lower than expected enrollment will reduce revenue slightly, however, LEEP is still projecting a budget surplus for the current fiscal year. Mr. Keogh noted that enrolment is down across NYC and that LEEP's enrollment is strong in comparison.

### **Executive Committee Report**

Mr. Douek reported that he and Mr. Sahm had been interviewing LEEP faculty members about a personnel matter to be discussed in Executive Session.

### **Academic & Accountability Committee Report**

Ms. Fernandez reported that the Academic & Accountability Committee had met and reviewed the most recent MAP assessment data and the family handbook. Ms. Fernandez noted that the MAP data should be viewed as a benchmark for future growth and reflects the academic challenges that schools are reporting across the city and across the country in light of the learning disruptions of the past two years.

### **Board Norms and Development**

Mr. Regnier reported that pending board members were about to finalize their board packets so they can be submitted to the NYSED.

### **Public Comments**

Public comments were received by two LEEP parents. One parent praised LEEP's celebration of Hispanic Heritage Month. Another parent asked about whether homework could be personalized according to the strengths and needs of different students.

### **Executive Session**

Mr. Douek moved to move the meeting into Executive Session to discuss a real estate issue and a private personnel matter. Mr. Sahm seconded. The motion carried. At approximately 7:25 p.m. the board moved into Executive Session. The board returned from Executive Session at approximately 8:13 p.m.

### **Adjournment**

Ms. McCorkindale moved to adjourn the meeting. Mr. Sahm seconded. The motion carried. The meeting was adjourned at 8:14 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**November 16, 2021 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Charles Sahm

**Trustees absent:** Magdalena Varela-Hand, David Estrada (pending)

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Matthew Padilla, Michael Regnier

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions, pending board member Alejandro Montoya, pending board member Melody Sosa

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Ms. Fernandez, LEEP's board chair, called the meeting to order at 6:08 p.m.

**Approval of Agenda**

Mr. Sahm moved to approve the agenda. Ms. Fernandez seconded. The motion carried.

**Approval of Minutes**

Mr. Sahm moved to approve the minutes from the board's October meeting as drafted. Ms. Fernandez seconded. The motion carried.

**Executive Director's Report**

Enrollment for FY 22

Mr. Regnier reported that LEEP enrollment stands at 317 students, which represents 96% of capacity. Seats are available in Kindergarten and Second Grade. There will be discussion of making minor changes to LEEP's backfill policy at a future board meeting.

### Academic Updates

Mr. Regnier reported on the appointment of Johana Andujar as LEEP Academy's new principal. Ms. Andujar had been served as LEEP's vice principal since June. Previously, she served as a principal in the Ascend charter school network. Mr. Regnier also reported on the appointment of Graciela Walker as vice principal. Ms. Walker has served in leadership roles in several New York and New Jersey charter and district schools, including at the Ascend charter network.

Ms. Andujar reported on some revised school priorities: Culture—implementation of Responsive Classroom approach with fidelity; Instruction—implementation of research-based instructional practices that foster rigor; Professional Development—establishing a culture of learning and feedback. Ms. Andujar reported on an all-day professional development session that took place on Veterans' Day that reinforced the above priorities. The meeting also included the showcasing of exemplar lessons and "teach backs" that allowed teachers to practice their instruction and receive feedback. Ms. Andujar reported on other recent shifts, including a change in the master schedule, a revised teacher evaluation tool, a new framework for lesson planning, a 90-day development plan, and efforts to improve the administration of the STEP assessment and the use of the student-level information it provides.

### Covid Safety Plans

Mr. Padilla reported that weekly testing of a sample of 10% of LEEP students continues via the NYC DOE/Bioreference program. Consent is required; about 30% of LEEP parents/guardians have consented to have their children tested. There was a discussion of how to increase the percentage of students who participate in the testing program. LEEP experienced its first positive test earlier in the month. It was determined that there was no need to quarantine students or close the school.

### Proposed Non-Material Revisions to LEEP Charter

Mr. Regnier discussed three proposed non-material revisions to the LEEP Academy charter with NYSED/Board of Regents. These revisions were previously discussed and reviewed by the academic and accountability committee and shared with the full board in redline-edit form. First, regarding LEEP's ELA/Social Studies curriculum, a proposed revision adds the Wit and Wisdom curriculum in addition to Core Knowledge Language Arts curriculum, depending on grade level. The second proposed revision is to offer science as a separate, dedicated subject, without a weekly integration with math taught by homeroom teachers. The final proposed revision makes clear that LEEP is now using STEP as its primary reading assessment tool for both English and Spanish. The LEEP instructional team believes STEP is a better assessment tool than the EDL/DRA assessment discussed in the LEEP charter as it provides more granular information and is supported by the University of Chicago.

Mr. Douek moved to approve the proposed revisions to the LEEP charter. Mr. Sahm seconded. The motion carried.

### **Finance Committee Report**

Mr. Keogh reported that LEEP is projecting a small budget surplus for the current fiscal year. An increase in enrollment over the past month will increase revenue. LEEP's fiscal 2021 audited financial statements were received and submitted to the NYSED. The auditors offered an "unmodified opinion," which is the highest rating that an organization can receive.

## **Executive Committee Report**

Ms. Fernandez reported that there were some real estate issues that the board needs to discuss in Executive Session.

## **Academic & Accountability Committee Report**

Ms. McCorkindale reported that the Academic & Accountability Committee met with Ms. Andujar to review the revised school priorities and other recent programming shifts. Ms. McCorkindale reported that the committee was impressed by the efforts being made by Ms. Andujar and her team.

## **New Family/Community Relations Ad Hoc Committee**

Mr. Douek asked about the establishment of an ad hoc Family/Community Relations Committee that had been discussed by the LEEP board at the October meeting. It was decided that LEEP will establish an ad hoc Family/Community Relations Committee that will be chaired by David Estrada. There will be further discussion about the committee at the next board meeting.

## **Public Comments**

Public comments were received by a LEEP parent who praised the science instruction that LEEP students receive, as well as the efforts being made to share information about Covid vaccinations. That same parent expressed concerns over a lack of communication regarding a recent teacher classroom shift that had taken place. Mr. Regnier noted that he would review the issue with the operations team. Another parent asked a question about difficulties she had experienced adding her husband to the email communication list. Mr. Regnier stated that someone from LEEP's operations team would follow up to help add the husband to the email communication list.

## **Executive Session**

Ms. Fernandes moved to move the meeting into Executive Session to discuss a pending real estate issue. Mr. Sahm seconded. The motion carried. At approximately 7:00 p.m. the board moved into Executive Session. The board returned from Executive Session at approximately 7:42 p.m.

## **Adjournment**

Ms. Fernandez moved to adjourn the meeting. Mr. Sahm seconded. The motion carried. The meeting was adjourned at 7:43 p.m.





**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**December 14, 2021 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale

**Trustees absent:** Charles Sahm, Magdalena Varela-Hand

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions, pending board member David Estrada, pending board member Alejandro Montoya, pending board member Melody Sosa

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Ms. Fernandez, LEEP's board chair, called the meeting to order at 6:05 p.m.

**Approval of Agenda**

Ms. McCorkindale moved to approve the agenda. Mr. Douek seconded. The motion carried.

**Approval of Minutes**

Ms. McCorkindale moved to approve the minutes from the board's November meeting as drafted. Ms. Fernandez seconded. The motion carried.

**Executive Director's Report**

Enrollment for FY 22

Mr. Regnier reported that LEEP enrollment stands at 97%, with continuing outreach. Seats are available in Kindergarten and Second Grade.

Academic Updates

LEEP's principal, Johana Andujar, reported on the continued implementation of her 90-day academic development plan. Teachers are being provided support and frameworks for lesson planning. STEP assessments are being administered at an accelerated rate.

LEEP's vice principal, Graciela Walker, reported on various student support services: response to intervention, response to behavior, special education, social work. A professional development day for LEEP teachers is scheduled for January 3.

#### Covid Safety Plans

Weekly testing continues. There have been three positive cases to date. Some adjustments are being made: temperature checks have been discontinued and LEEP is surveying parents to gather their views on making masks optional during outdoor recess at some point this spring.

#### **Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year. Currently, there is a cash flow concern due to the state being slow to release some federal grant funds. The state has assured LEEP that the grant funds should be paid in the coming weeks.

#### **Executive Committee Report**

Ms. Fernandez reported that there were some real estate issues that the board needs to discuss in Executive Session.

#### **Academic & Accountability Committee Report**

Ms. Fernandez reported that the Academic & Accountability Committee was unable to meet the previous month but would be meeting with Ms. Andujar in the coming days.

#### **Board Norms and Development**

Mr. Regnier reported that all the needed paperwork for pending board members David Estrada, Alejandro Montoya, and Melody Sosa had been submitted to the NYSED and that he hoped to hear soon about their approval.

#### **Public Comments**

Several LEEP parents praised the winter spectacular that took place the week before. Another parent asked about the application timeline for the 2022-23 school year.

#### **Executive Session**

Ms. Fernandez moved to have the board meeting move into Executive Session to discuss personnel matters and a pending real estate issue. Mr. Douek seconded. The motion carried. At approximately 6:50 p.m. the board moved into Executive Session. The board returned from Executive Session at approximately 8:00 p.m.

#### **Adjournment**

Ms. Fernandez moved to adjourn the meeting. Mr. Douek seconded. The motion carried. The meeting was adjourned at 8:00 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**January 18, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, Emily Fernandez, Majo McCorkindale, Alejandro Montoya, Charles Sahm, Melody Sosa

**Trustees absent:** David Estrada, Magdalena Varela-Hand

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Call to Order**

Ms. Fernandez, LEEP's board chair, called the meeting to order at 6:10 p.m.

**Approval of Agenda**

Mr. Douek moved to approve the agenda. Mr. Sahm seconded. The motion carried.

**Approval of Minutes**

Ms. McCorkindale moved to approve the minutes from the board's December meeting as drafted. Ms. Sosa seconded. The motion carried.

**Executive Director's Report**

Covid Update

Mr. Regnier reviewed the impact of the Omicron variant, including changes to NYC DOH rules and impact on student and staff attendance. LEEP Academy has remained open for in-person instruction and intends to remain open.

Weekly random testing continues. LEEP continues a 10-day quarantine for students and a 5-day quarantine for staff. It is believed that the NYC DOE will soon cut the recommended quarantine for students to 5 days and LEEP will follow the DOE's recommendation. LEEP sends home test kits for students who test positive. LEEP is offering hybrid instruction for students who test positive via a video link to classroom instruction. Mr. Regnier saluted the flexibility and resilience of the LEEP staff in keeping the school open and continuing to offer quality instruction. Mr. Regnier noted that

daily student attendance had declined to 80% in mid-January but that he expected it would soon return to the typical rate of 95% or more. Ms. Andujar translated all of Mr. Regnier's remarks on this important topic into Spanish.

### Academic Updates

LEEP's principal, Johana Andujar, reported on the beginning of third-grade test prep. Rather than "drill and kill," LEEP staff is attempting to make preparation for the exam positive and fun with a "Knowledge Is Our Superpower" super-hero-themed program. Teachers are reviewing ELA and math skills and concepts with students and taking practice tests. LEEP is continuing to review and reset academic systems: curricular materials, student services, unpacking standards. LEEP has recently hired veteran educator Reba Feliciano as a new Dean of Instruction. Two LEEP teachers left the school during the holiday break due to family needs. LEEP is hiring replacements and instructional deans are also stepping into classroom instruction roles as needed.

### **Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year.

### **Executive Committee Report**

Mr. Douek reported that there were some real estate issues that the board needs to discuss in Executive Session.

### **Academic & Accountability Committee Report**

Ms. McCorkindale reported that the Academic & Accountability Committee met and discussed many of the items that were outlined in the academic updates. Ms. Fernandez noted that the first testing year can be challenging for many schools, particularly for dual language schools.

### **Board Norms and Development**

Mr. Regnier reported that David Estrada, Alejandro Montoya, and Melody Sosa have been approved by NYSED for LEEP Academy board membership. Mr. Regnier and the rest of the LEEP board congratulated and welcomed Mr. Estrada, Mr. Montoya, and Ms. Sosa to the LEEP board.

### **Public Comments**

Several LEEP parents wished the staff a happy new year and thanked them for their hard work dealing with the challenges of the Omicron variant.

### **Executive Session**

Mr. Douek moved to have the board meeting move into Executive Session to discuss pending real estate issues. Ms. Sosa seconded. The motion carried. At approximately 6:50 p.m. the board moved into Executive Session. The board returned from Executive Session at 7:55 p.m.

### **Adjournment**

Ms. McCorkindale moved to adjourn the meeting. Ms. Sosa seconded. The motion carried. The meeting was adjourned at 7:55 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**February 15, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, David Estrada, Majo McCorkindale, Alejandro Montoya, Charles Sahm, Melody Sosa, Magdalena Varela-Hand

**Trustees absent:** Emily Fernandez

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Call to Order**

With LEEP's board chair Emily Fernandez absent, Ms. McCorkindale made a motion to have LEEP's secretary Charles Sahm chair the board meeting. Mr. Montoya seconded. The motion carried.

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

**Approval of Agenda**

Mr. Sahm moved to approve the agenda. Ms. Sosa seconded. The motion carried.

**Approval of Minutes**

Mr. Sahm moved to approve the minutes from the board's January meeting as drafted. Ms. Sosa seconded. The motion carried.

**Executive Director's Report**

Covid Update

Mr. Regnier reported on the receding Covid positivity rate in New York City. Mr. Regnier thanked the LEEP staff for working hard to allow LEEP Academy to remain open for in-person instruction during the Omicron variant surge.

Academic Updates

Ms. Andujar noted that LEEP Academy is continuing to focus on systems and curricula. Mr. Regnier noted that LEEP's authorizer has deemed LEEP's switch to the Wit & Wisdom curriculum a material revision to the LEEP charter that will necessitate a board vote.

Ms. Andujar noted that test prep and practice testing for state exams continues with third graders and students are making progress. Interim assessments are also taking place in K-2. LEEP has also brought on a new dean of instruction and a new second-grade interventionist.

LEEP is producing some new videos to promote the school and help with future enrollment.

#### Academic Calendar 2022-23

Mr. Regnier discussed proposed changes to the LEEP academic calendar for 2022-23. Key dates include Aug. 25 – first day of Kindergarten, Aug. 29 – first day for all students, June 23 – last day of school. Other important changes include weekly early dismissal moved from Wednesdays to Fridays, earlier start for teachers, expanded breaks: full week for Thanksgiving and Presidents Day. Ms. Sosa made a motion to approve the 2022-23 Academic Calendar. Mr. Montoya seconded. The motion carried.

#### **Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year. Mr. Keogh suggested that a budget for FY 2022-23 is being developed and will be presented to the LEEP board at the May meeting.

#### **Executive Committee Report**

Mr. Sahm reported that Executive Committee planned to meet in the near future.

#### **Academic & Accountability Committee Report**

Ms. Fernandez offered a written report on her recent visit to LEEP Academy. She reported that the school “feels very good: positive, engaged, calm, and joyful. Johana has a clear-eyed assessment of our strengths and how we can grow forward in other areas.” Mr. Regnier encouraged other board members to visit the school.

#### **Board Norms and Development**

Mr. Regnier reminded the board that the formation of new committee or sub-committee had been discussed.

#### **Public Comments**

Ms. Amma Woods saluted the work of vice-principal Graciela Walker. Ms. Woods also asked when parents would be able to visit the school. Mr. Regnier noted that he hoped for “a return to normalcy” in the near future and that the school would continue to monitor guidance from the city and state. Ms. Farber asked whether LEEP might consider offering a “camp” for students during LEEP professional development days. Mr. Regnier said he would discuss with the operations team.

#### **Adjournment**

Ms. Sosa moved to adjourn the meeting. Mr. Estrada seconded. The motion carried. The meeting was adjourned at 7:11 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**March 15, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, David Estrada, Emily Fernandez, Majo McCorkindale, Alejandro Montoya, Charles Sahm (late), Melody Sosa, Magdalena Varela-Hand

**Trustees absent:** None

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Call to Order**

LEEP's board chair Emily Fernandez called the meeting to order at 6:22 p.m.

**Approval of Agenda**

Ms. McCorkindale moved to approve the agenda. Mr. Douek seconded. The motion carried.

**Approval of Minutes**

Mr. Douek moved to approve the minutes from the board's February meeting as drafted. Mr. Montoya seconded. The motion carried.

**Executive Director's Report**

Covid Update

Mr. Regnier reported on the low Covid positivity rate in Kings County. Mr. Regnier noted that masks are now optional for students and staff. Ms. Andujar reported that students and staff are adjusting well to the new policy.

Enrollment for FY22-23

Mr. Regnier reported that LEEP is currently enrolling students for K-2. The lottery will take place on April 5. Mr. Regnier played a video (in Spanish) that was developed to help promote the school.



### Staff Changes

Mr. Regnier reported on a few staff changes. Teacher recruitment is already underway for the 2022-23 school year.

### Practice Tests

Mr. Regnier noted that test prep and practice testing for state exams continues. Third grades will be taking state ELA exams at the end of the month; math exams will take place in April.

### Spring Enrichment

Mr. Regnier reported on in-person field trips and academic enrichment activities being planned for the spring.

### Summer School/Camp

Mr. Regnier noted that information had been sent to parents about summer school/camp.

## **Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year. A budget for FY 2022-23 is being developed and will be presented to the LEEP board at the May meeting.

## **Executive Committee Report**

Ms. Fernandez reported that Executive Committee met last month and has regular meetings scheduled going forward.

## **Academic & Accountability Committee Report**

Mr. Regnier reported that the Academic and Accountability Committee met and discussed some of the instructional coaching work taking place and special education.

## **Board Norms and Development**

Mr. Regnier stated that there were no board norms and development updates.

## **Public Comments**

Ms. Farber stated that LEEP's after-school program is "absolutely phenomenal."

## **Executive Session**

Ms. Fernandez moved to have the board meeting move into Executive Session to discuss proposed pending real estate issues and the employment history of an individual. Mr. Douek seconded. The motion carried. At approximately 6:50 p.m. the board moved into Executive Session. The board returned from Executive Session at 8:15 p.m.

## **Adjournment**

Mr. Sahm moved to adjourn the meeting. Ms. McCorkindale seconded. The motion carried. The meeting was adjourned at 8:17 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**April 26, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, David Estrada, Emily Fernandez, Majo McCorkindale, Alejandro Montoya, Charles Sahm, Melody Sosa

**Trustees absent:** Magdalena Varela-Hand

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Call to Order**

LEEP's board chair Emily Fernandez called the meeting to order at 6:07 p.m.

**Approval of Agenda**

Ms. McCorkindale moved to approve the agenda. Mr. Douek seconded. The motion carried.

**Approval of Minutes**

Ms. McCorkindale moved to approve the minutes from the board's March meeting as drafted. Mr. Douek seconded. The motion carried.

**Executive Director's Report**

Covid Update

Mr. Regnier reported that there have been minimal Covid disruptions of late.

Enrollment for FY22-23

Mr. Regnier reported that LEEP held its admissions lottery on April 5. LEEP is now using SchoolMint to assist with the lottery/enrollment process. LEEP has modest waitlists at all grade levels. Mr. Regnier noted that videos on social media and advertisements at local laundromats are helping to promote the school. Approximately 20 incoming Kindergarteners are siblings of older students.

### State Assessments

Mr. Regnier reported that LEEP third graders took the English state assessment and are finishing up the state math assessment. Ms. Andujar reported that students went into the exams feeling very confident and performed well on practice exams. Ms. Andujar reported that no students opted out of the state exams.

### NYSED Visit May 19-20

Mr. Regnier reported that LEEP will be welcoming representatives from state authorizers for a third-year site visit on May 19-20. LEEP also recently conducted a funder visit.

### Spring Enrichment

Mr. Regnier noted that LEEP has a full slate of Spring enrichment activities planned. With Covid restrictions easing, several parents have come into the school as “secret readers” in recent weeks. In addition, LEEP is planning a number of field trips, including a visit to see *The Lion King* on Broadway. LEEP is also hosting a bilingual spelling bee and a math contest.

### Summer School/Camp

Mr. Regnier noted that LEEP is preparing for summer school/camp. LEEP is pursuing the funding opportunity presented by Bloomberg Philanthropies for summer enrichment. LEEP will offer academic support for students and a day camp filled with enrichment activities.

### Academic Progress

Mr. Regnier reported that NWEA MAP scores show growth: 59% of students meeting growth goals in math and 66% in English Language Arts. There is especially high growth in grade 3 (100% meeting growth goals in math; 76% in ELA) based on practices being implemented across all grades. In Spanish, 62% of students moved at least one STEP level since Fall (including 33% who moved at least two grade levels).

### Preparation for School Year 2022-23

Mr. Regnier reported that LEEP is busy training, planning, and hiring for the 2022-23 school year.

### Changes to 2022-23 Academic Calendar

Mr. Regnier asked the board to consider a minor change to the previously approved 2022-23 academic calendar. LEEP’s Spring break was previously approved for April 10-14 but NYS assessments are scheduled for the week after, April 19-21. Mr. Regnier requested that the board consider moving Spring break to April 3-7 so that students are not taking assessments immediately upon their return from break. Mr. Sahm moved to approve the change to the academic calendar. Mr. Montoya seconded. The motion carried.

### New Upper Campus

Mr. Regnier reported that LEEP Dual Language Academy has signed a three-year lease for space in a nearby building on the corner of Fifth Avenue and 54<sup>th</sup> Street) that will serve as a temporary upper campus to house LEEP’s third and fourth grades in the 2022-23 school year. The 10,000 square feet of new space includes seven spacious, recently renovated classrooms and is zoned for school use. The space was recently occupied by Brooklyn Rise charter school and Mr. Regnier thanked the school for being extremely helpful and gracious to LEEP Academy. Mr. Regnier reported that LEEP’s after-school program and pick-up will continue to be at the main building and there will be no change to the academic program, recess, bus service, meal service, etc. Mr. Estrada noted that the building that will house LEEP’s upper campus is also home to a very active senior center. Mr. Estrada suggested that he will attempt to arrange a meeting with the senior center to explore opportunities for cross-generational engagement.

## **Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year. A budget for FY 2022-23 is being developed and will be presented to the LEEP board at the May meeting.

## **Executive Committee Report**

Ms. Fernandez reported that Executive Committee met and had a robust conversation that included future board development.

## **Academic & Accountability Committee Report**

Ms. Fernandez reported that the Academic and Accountability Committee met and reviewed some of the encouraging data on the academic progress of LEEP students. The committee also reviewed the LEEP staffing model, including the hiring of an additional social worker. The committee also discussed LEEP's opportunities for summer academic enrichment.

## **Board Norms and Development**

Ms. Fernandez stated that the board is working on a self-assessment that will take place soon.

## **Public Comments**

Ms. Amma Woods noted that she recently served as the "secret reader" for her son's classroom. She praised the school culture that she witnessed, which she called one of "joy and love," and "fun."

## **Executive Session**

Ms. Douek moved to have the board meeting move into Executive Session to discuss the employment history of an individual. Ms. Fernandez seconded. The motion carried. At approximately 7:20 p.m. the board moved into Executive Session. The board returned from Executive Session at 8:12 p.m.

## **Adjournment**

Ms. Fernandez moved to adjourn the meeting. Mr. Estrada seconded. The motion carried. The meeting was adjourned at 8:12 p.m.



**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**May 24, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, David Estrada, Majo McCorkindale, Alejandro Montoya, Charles Sahm, Melody Sosa, Magdalena Varela-Hand

**Trustees absent:** Emily Fernandez

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Expression of Condolences to Uvalde, Texas Community/Call to Order**

Mr. Regnier began the meeting with an expression of condolence to the Uvalde, Texas school community, which had suffered an unimaginable tragedy earlier that day.

LEEP's board vice chair Majo McCorkindale called the meeting to order at 6:03 p.m.

**Approval of Agenda**

Mr. Sahm moved to approve the agenda. Mr. Montoya seconded. The motion carried.

**Approval of Minutes**

Ms. Sosa moved to approve the minutes from the board's April meeting as drafted. Ms. Varela-Hand seconded. The motion carried. (Mr. Douek abstained having not had a chance to read the minutes.)

**Executive Director's Report**

Covid Update

Mr. Regnier stated that the recent uptick in NYC Covid cases had caused minimal disruptions to the school.

Enrollment for FY22-23

Mr. Regnier reported that LEEP enrollment for the 2022-23 school year is proceeding well, and enrollment already stands at 98%.

### NYSED Visit May 19-20

Mr. Regnier reported that LEEP welcomed representatives from NYSED authorizers for the school's third-year site visit on May 19-20. Mr. Regnier and Ms. Andujar reported that the visit went well. The school will receive a written report from the NYSED authorizers within a few months.

### Spring Enrichment

Ms. Andujar noted that LEEP's Spring concert and kindergarten step-up ceremony were planned for June 9. Ms. Walker reported on the LEEP's school-wide spelling bee. Top performers received awards. A similar math tournament will take place next week. LEEP also conducted a career week, during which parents came into the school to talk about their jobs.

### Summer School/Camp

Mr. Regnier reported that LEEP will be participating in the Summer Boost NYC grant program. LEEP will receive more than \$170,000 to support its summer school program, which will be free to all participating students. LEEP will also offer a subsidized day-camp program for all students that will be filled with enrichment activities.

### New Business: Sub-Sublease for 5224 5<sup>th</sup> Avenue

Mr. Regnier reported that LEEP had finalized the sub-sublease for its new space across 5<sup>th</sup> Avenue, which will house LEEP's third and fourth grades in the 2022-23 school year. Mr. Estrada asked about signage. Mr. Gutierrez reported that he was working with the landlord on new signage. Mr. Montoya asked about lease renewal. Mr. Regnier explained that there was an option to extend the lease if that fits into LEEP's long-term plans. Mr. Douek moved to authorize LEEP to sign the sub-sublease for 5224 5<sup>th</sup> Avenue. Mr. Estrada seconded. The motion carried.

### Proposed Budget for the Fiscal Year 2022-23

Mr. Keogh reviewed the proposed operating budget for LEEP's 2022-23 fiscal year. Revenue assumptions include LEEP reaching 98% of its 420-student enrollment projection for the 2022-23 school year. Mr. Keogh reviewed other revenue items such as federal funding and philanthropic support. LEEP is projecting revenue of nearly \$11.3 million for the 2022-23 fiscal year. Mr. Keogh reviewed the expense side of the budget, which includes nine new staff positions to support school expansion. LEEP is projecting expenses of approximately \$10.4 million for the 2022-23 school year.

Ms. McCorkindale moved to approve the FY23 budget. Ms. Varela-Hand seconded. The motion carried.

### **Finance Committee Report**

Mr. Douek reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year.

### **Executive Committee Report**

Ms. McCorkindale reported that Executive Committee met and would discuss some personnel and compensation issues with the entire board in Executive Session.

### **Academic & Accountability Committee Report**

Ms. McCorkindale reported that the Academic and Accountability Committee met and discussed the NYSED visit and reviewed the planned staffing model for the 2022-23 school year.

## **Board Norms and Development**

Ms. McCorkindale stated that the board is working on a self-assessment and setting a date for a retreat.

## **Public Comments**

A parent asked about the new LEEP building. Mr. Regnier reported that LEEP planned to move the third and fourth grades to the new building but noted that the academic experience will remain the same. After-school activities will remain in the main building.

Mr. Gutierrez saluted LEEP board member David Estrada for introducing LEEP to the executive director of the United Senior Center of Sunset Park, which will be LEEP's neighbor in the new building.

## **Executive Session**

Mr. Douek moved to have the board meeting move into Executive Session to discuss the employment history of an individual. Mr. Sahm seconded. The motion carried. At approximately 7:11 p.m. the board moved into Executive Session. During Executive Session, the board approved changing Mr. Regnier's title from Interim Executive Director to Executive Director.

The board returned from Executive Session at 8:24 p.m.

## **Adjournment**

Ms. Douek moved to adjourn the meeting. Mr. Estrada seconded. The motion carried. The meeting was adjourned at 8:24 p.m.





**LEEP Dual Language Academy Charter School**

**MEETING MINUTES**

**Meeting of the Board of Trustees**

**June 21, 2022 @ 6:00 PM**

**In-Person & Via Videoconference**

**Trustees in attendance:** David Douek, David Estrada (via Zoom), Emily Fernandez, Majo McCorkindale, Charles Sahm, Melody Sosa

**Trustees absent:** Alejandro Montoya, Magdalena Varela-Hand

**Employees in attendance:** Johana Andujar, Roberto Gutierrez, Michael Regnier, Graciela Walker

**Guests in attendance:** Robert Keogh of the financial consulting firm 4<sup>th</sup> Sector Solutions

Due public notice was provided. A quorum was present at all times.

**Call to Order**

LEEP's board chair Emily Fernandez called the meeting to order at 6:16 p.m.

**Approval of Agenda**

Ms. Sosa moved to approve the agenda. Ms. McCorkindale seconded. The motion carried.

**Approval of Minutes**

Ms. McCorkindale moved to approve the minutes from the board's May meeting as drafted. Mr. Douek seconded. The motion carried.

**Finance Committee Report**

Mr. Keogh reported that LEEP remains in a strong financial position and is projecting a small budget surplus for the current fiscal year. Mr. Sahm noted that the Finance Committee had met to review financials.

**Executive Committee Report**

Ms. Fernandez stated that Executive Committee had met several times to discuss the departure of Michael Regnier as Executive Director and how to best handle the transition.

## **Academic & Accountability Committee Report**

Ms. Fernandez reported that the Academic and Accountability Committee met and reviewed a self-evaluation the school conducted on its dual language model. A dual language expert will be visiting the school this week to conduct an audit. Ms. McCorkindale will join the visit.

## **Board Norms and Development**

Ms. Fernandez stated that the board is scheduling a vision-setting and self-assessment meeting.

## **Executive Director's Report**

### Covid Update

Mr. Regnier reported that there have been minimal Covid disruptions over the past month.

### Spring Enrichment

Mr. Regnier reported on numerous end-of-year LEEP activities: the Kindergarten stepping-up ceremony, the third-grade field trip to see The Lion King on Broadway, LEEP's Field Day, and LEEP's Spring Concert.

### Family Feedback

Mr. Regnier reported that LEEP's annual family survey had been sent out and the school was receiving feedback from parents.

### Summer School/Camp

Mr. Regnier noted that 159 students will be participating in LEEP summer school/camp. LEEP will offer academic support for students and a day camp filled with enrichment activities.

### Enrollment for SY22-23

Enrollment for the 2022-23 school year stands at 419 out of a possible 420 seats.

### Leadership Transition

Mr. Regnier noted that he was honored to help launch LEEP Dual Language Academy and see the school flourish and grow over the past three years.

## **Public Comments**

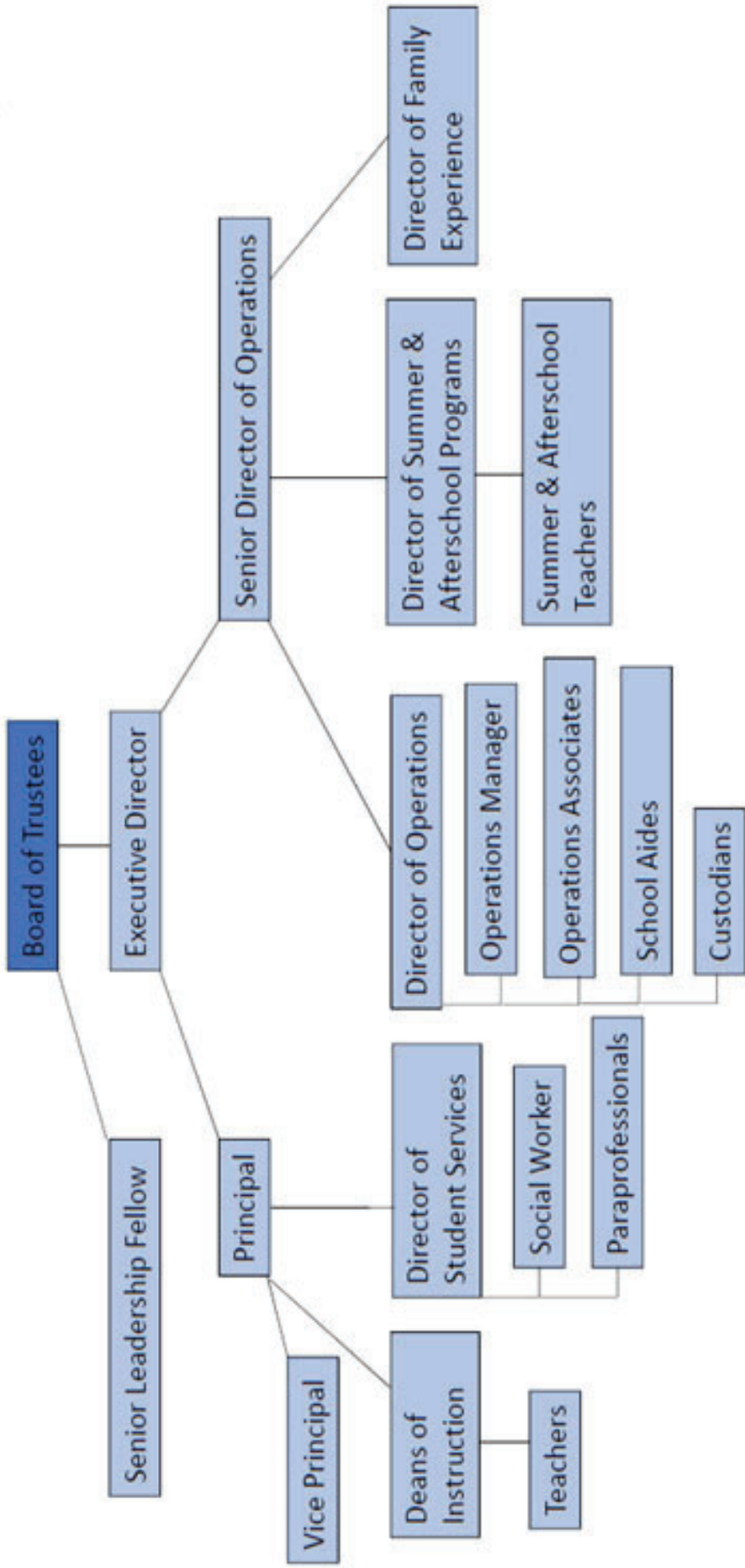
Ms. Amma Woods thanked the LEEP teachers and staff for an "amazing school year." Ms. Fernandez expressed the board's appreciation for Ms. Woods' consistent engagement and feedback.

## **Executive Session**

Ms. McCorkindale moved to have the board meeting move into Executive Session to discuss matters related to the employment of an individual. Ms. Sosa seconded. The motion carried. At approximately 6:45 p.m. the board moved into Executive Session. The board returned from Executive Session at 7:27 p.m.

## **Adjournment**

Mr. Douek moved to adjourn the meeting. Ms. McCorkindale seconded. The motion carried. The meeting was adjourned at 7:28 p.m.



2022

## School Calendar

2023

## July

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4 Independence Day - No School  
5 Summer Academy & Camp Begins  
11 First Day of Leadership Training  
22 Last Day of Leadership Training

## August

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1-5 New Teachers Training  
5 Last day of Summer Academy & Camp  
8 All Staff Summer Training Begins  
25 Kindergarten First Day of School  
25-31 STEP Assessments  
25-31 Early Dismissal  
Grades K-2: 1:30pm / Grades 3-4: 1:20pm  
29 First Day of School for Grades 1-4

## September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1				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	

1-2 STEP Assessments | Early Dismissal  
2 All Staff Summer Training Last Day  
5 Labor Day - No School  
6 Staff Training - No School  
8-13 STEP Assessments (All Grades)  
12 First Day of After-school  
15 Family Workshop  
28 MAP Reading Assessments  
29 MAP Math Assessment  
29 Back To School Night

## October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10 Columbus Day - No School  
11 Staff Training - No School  
27 Picture Day  
18-19 Interim Assessments 01 (Grades K-4)  
25 Math Interim Assessments 01 (Grades 3-4)  
26 Interim Assessments 01 (Grades 3-4)  
31 STEP English Round 1

## November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

1-4 STEP English Round 1  
7-10 STEP Spanish Round 1  
11 Veteran's Day / Staff Training Day - No School  
14 STEP Spanish Round 1  
17 Family Workshop  
21-25 Thanksgiving Break - No School

## December

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

6-7 Interim Assessments 02 (Grades K-4)  
8 Winter Concert  
13-14 Interim Assessments 02 (Grades 3-4)  
15-16 Parent-Teacher Conferences  
19-30 Winter Break - No School

## January

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2 Staff Training - No School  
16 MLK Jr. Day - No School  
21 Family Workshop  
26 Picture Retake Day

## February

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

7-8 ELA Interim Assessments 03 (Grades 3-4)  
13-17 STEP Spanish Round 2  
16 Family Workshop  
20 - President's Day  
20-24 Midwinter Break - No School  
27-28 STEP English Round 2

## April

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3-7 Spring Break - No School  
15 Family Workshop  
19-20 NYS ELA Exam (Grades 3-4)

## May

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

3-4 NYS Math Exam (Grades 3-4)  
8-12 STEP English Round 3  
11 Family Workshop  
15-19 STEP Spanish Round 3  
25 Spring Concert  
29 Memorial Day - No School

## June

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

1 MAP Reading Assessment  
2 MAP Math Assessment  
8 Field Day  
19 Juneteenth - No School  
21 End Of Year Report Cards  
23 Kindergarten Step-Up & Last Day of School For Students

**COLOR CODE**  
NO SCHOOL  
SCHOOL ACTIVITIES  
HOLIDAY (NO SCHOOL)

STAFF TRAINING  
FAMILY WORKSHOP

**LEGEND**  
\* Indicates early dismissal - Grades K-2: 1:30pm / Grades 3-4: 1:20pm

[www.LEEPAcademies.org](http://www.LEEPAcademies.org)  
(917) 819-LEEP (5337)  
5323 Fifth Avenue, 2nd Floor  
Brooklyn, NY 11220





2022

## Calendario escolar

2023

## Julio

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
					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						

4 Día de la Independencia - No hay clases  
5 Inicio Campamento y Academia de Verano  
11 Primer Día Entrenamiento de Liderazgo  
22 Último Día Entrenamiento de Liderazgo

## Agosto

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
	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			

1-5 Entrenamiento para nuevos profesores  
5 Último Día de Campamento y Academia de Verano  
8 Inicio Entrenamiento de Verano - Todo el personal  
25 Primer Día de Clases para Kinder  
25 Evaluaciones STEP  
25-31 Salida Temprana  
Grados K-2: 1:30pm / Grados 3-4: 1:20pm  
29 Primer Día de Clases - Grados 1-4

## Enero

Dom	Lun	Mar	Miér	Jue	Vier	Sáb
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				

2 Entrenamiento de Personal - No hay clases  
16 Día de MLK Jr. - No hay clases  
21 Taller Familiar  
26 Retoma de Fotos Escolares

## Febrero

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
	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				

7-8 Exámenes Provisionales de Inglés 02 (Grados 3-4)  
13-17 Evaluaciones STEP de Español (2da ronda)  
16 Taller Familiar  
20 Día de los Presidentes  
20-24 Receso de Invierno - No hay clases  
27-28 Evaluaciones STEP de Inglés (2da Ronda)

## Septiembre

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
			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	

1-2 Evaluaciones STEP - Salida Temprana 1:15pm  
2 Último Día entrenamiento de verano  
Todo el personal  
5 Día del Trabajo - No hay clases  
6 Entrenamiento de Personal - No hay clases  
8-13 Evaluaciones STEP (Todos los grados)  
12 Primer Día del Programa Extraescolar  
15 Taller Familiar  
28 Evaluaciones de Lectura  
29 Evaluaciones de Matemáticas  
29 Noche Escolar

## Marzo

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
			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	

1-3 Evaluaciones STEP de Inglés (2da Ronda)  
9 Evaluaciones MAP de Lectura  
10 Evaluaciones MAP de Matemáticas  
13 Entrenamiento de Personal - No hay clases  
14-15 Exámenes Provisionales Inglés 03 (Grados K-2)  
14-15 Simulacro Exámenes Estatales Inglés (Grados 3-4)  
28-29 Simulacro Exámenes Estatales Matemáticas (Grados 3-4)  
30-31 Conferencias de Padres y Maestros

## Octubre

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
						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					

10 Día de Cristóbal Colón - No hay clases  
11 Entrenamiento del Personal - No Hay clases  
27 Día de Fotos Escolares  
18-19 Exámenes Provisionales 01 (Grados K-4)  
25 Exámenes Provisionales de Matemáticas 01 (Grados 3-4)  
26 Exámenes Provisionales 01 (Grados 3-4)  
31 Evaluaciones STEP de Inglés (1era Ronda)

## Abril

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
						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						

3-7 Receso de Primavera - No hay clases  
15 Taller Familiar  
19-20 Exámenes Estatales Inglés (Grados 3-4)

## Noviembre

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
	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			

1-4 Evaluaciones STEP de Inglés (1era Ronda)  
7-10 Evaluaciones STEP de Español (1era Ronda)  
11 Día de los Veteranos  
Entrenamiento del personal- No hay clases  
14 Evaluaciones STEP de Español (1era Ronda)  
17 Taller Familiar  
21-25 Receso Día de Acción de Gracias- No hay clases

## Mayo

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
	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			

3-4 Exámenes Estatales de Matemática (Grados 3-4)  
8-12 Evaluaciones STEP Inglés (3era Ronda)  
11 Taller Familiar  
15-19 Evaluaciones STEP Español (3era Ronda)  
25 Concierto de Primavera  
29 Día de los Caídos - No hay clases

## Diciembre

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
				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

6-7 Exámenes Provisionales 02 (Grados K-4)  
8 Concierto de Invierno  
13-14 Exámenes Provisionales 02 (Grados 3-4)  
15-16 Conferencias de Padres y Maestros  
19-30 Receso de Invierno

## Junio

Dom	Lun	Mar	Miér	Jue	Vie	Sáb
				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	

1 Evaluaciones MAP de Lectura  
2 Evaluaciones MAP de Matemáticas  
8 Día de Juegos  
19 Juneteenth - No hay clases  
21 Entrega boletas Fin de Curso  
23 Graduación de Kinder - Último Día de Clases para todos los estudiantes

COLOR CODE  
NO HAY CLASES  
ESCUELA DE VERANO

ACTIVIDADES ESCOLARES  
DÍA CONMEMORATIVO (NO HAY CLASES)

ENTRENAMIENTO DE PERSONAL  
TALLER FAMILIAR

LEYENDA  
\* Salida Temprana - Grados K-2: 1:30pm / Grados 3-4: 1:20pm

www.LEEPAcademies.org  
(917) 819-LEEP (5337)

5323 Fifth Avenue, 2nd Floor  
Brooklyn, NY 11220



Assumed Occupancy 8/1/22 – Will send completed fire inspection prior to 11/1/22 deadline



# FIRE DEPARTMENT

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

## BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 07.30.2021.

### PREMISES

Leep Dual Language  
5323 5<sup>th</sup> Avenue  
Brooklyn NY 11220

Leep Dual Language  
5323 5<sup>th</sup> Avenue  
Brooklyn NY 11220

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 **01.28.2021**.

~~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





# Certificate of Occupancy

CO Number: 3013917-0000004

This certifies that the premises described herein 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. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times.*

A.	<b>Borough:</b> BROOKLYN <b>Address:</b> 5224 5 AVENUE <b>Building Identification Number(BIN):</b> 3013917	<b>Block Number:</b> 807 <b>Lot Number(s):</b> 46 <b>Additional Lot Number(s):</b> <b>Application Type:</b> A1 - ALTERATION TYPE 1	<b>Full Building Certificate Type:</b> Temporary <b>Date Issued:</b> 02/14/2022
<b>This building is subject to this Building Code:</b> 1968			
<b>This Certificate of Occupancy is associated with job#</b> 321500853-01			
B.	<b>Construction Classification:</b> 3: NON-FIREPROOF STRUCTURES <b>Building Occupancy Group classification:</b> M - MERCANTILE <b>Multiple Dwelling Law Classification:</b> Not Available		
	<b>No. of stories:</b> 3	<b>Height in feet:</b> 39	<b>No. of dwelling units:</b> 0
C.	<b>Fire Protection Equipment:</b> Fire Alarm System, Sprinkler System		
D.	<b>Parking Spaces and Loading Berths:</b> Open Parking Spaces: Not Available. Enclosed Parking Spaces: Not Available. Total Loading Berths: Not available		
E.	<b>This Certificate is issued with the following legal limitations:</b> Restrictive Declaration: None      Zoning Exhibit: None BSA Calendar Number(s): None      CPC Calendar Number(s): None		
<b>Borough Comments:</b>			

Borough Commissioner

Commissioner



### Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type	CO Expiration Date
Cellar	M	160	OG	6		ALT 1023/80.	Final	
Description of Use: Sales rooms STORAGE, SALES ROOM AND BOILER ROOM						Exceptions:		
Floor 1	M	260	100	6		ALT 1023/80	Final	
Description of Use: Retail or wholesale stores stores and bank						Exceptions:		
Floor 2	E	180	100	3		321500853	Temporary	05/15/2022
Description of Use: Schools						Exceptions:		
Floor 3	A-3	240	120	4		ALT 1023/80	Final	
Description of Use: Custodial care facilities with 75 or more persons, providing care to persons over the age of 2, where no more than four occupants are incapable of responding to an emergency situation without physical assistance from staff COMMUNITY CENTER FOR SENIOR CITIZENS						Exceptions:		

CofO Comments: n/a

Borough Commissioner

Commissioner

# Certificate of Occupancy

**CO Number: 301366590F**

This certifies that the premises described herein 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. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times.*

<b>A.</b> <b>Borough:</b> Brooklyn <b>Address:</b> 5323 5 AVENUE <b>Building Identification Number (BIN):</b> 3330237	<b>Block Number:</b> 00816 <b>Lot Number(s):</b> 1  <b>Building Type:</b> Altered	<b>Certificate Type:</b> Final <b>Effective Date:</b> 01/14/2011
<i>For zoning lot metes &amp; bounds, please see BISWeb.</i>		
<b>B.</b> <b>Construction classification:</b> 1-C (1968 Code) <b>Building Occupancy Group classification:</b> E (1968 Code) <b>Multiple Dwelling Law Classification:</b> None		
<b>No. of stories:</b> 4 <b>Height in feet:</b> 62 <b>No. of dwelling units:</b> 0		
<b>C.</b> <b>Fire Protection Equipment:</b> None associated with this filing.		
<b>D.</b> <b>Type and number of open spaces:</b> Parking spaces (12), Parking (4220 square feet)		
<b>E.</b> <b>This Certificate is issued with the following legal limitations:</b> Board of Standards and Appeals - Recording Info: 127-04-BZ		
<b>Borough Comments:</b> None		



Borough Commissioner



Commissioner

# Certificate of Occupancy

CO Number: 301366590F

## Permissible Use and Occupancy

All Building Code occupancy group designations are 1968 designations, except RES, COM, or PUB which are 1938 Building Code occupancy group designations.

Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
CEL	20	OG	B-2		6	
OSP		OG	B-2			
001	100	100	E C		6	
002	150	40	G C		3	
003	150	40	G		3	
004	70	100	F-3 B-2		9	
END OF SECTION						

*John F. Lee, R.A.*

Borough Commissioner

*Robert K. Lee*

Commissioner

END OF DOCUMENT