

Christopher Hazen
Staff Attorney- Young Advocates For Fair Education (“YAFFED”)
P.O. Box 1796
New City, New York 10956

Complaint Intake Department- Charities Bureau
New York State Attorney General’s Office
28 Liberty Street
New York, New York 10005

Re: Possible Misappropriation Of State Funds To Certain Yeshivas In New York

To whom it may concern:

Please accept this letter as a complaint on behalf of YAFFED concerning the conduct of certain schools operating in New York in applying for and receiving Mandated Services Aid (MSA) funds from the state to which they were not entitled. A list providing the name and addresses of the schools we know about that are engaged in this process is attached, along with the amounts of MSA funds they received, as Exhibit 1. A brief description of the MSA program obtained from the New York State Education Department (“NYSED”) is attached as Exhibit 2.

In short, to qualify for MSA funds under NYSED guidelines, a nonpublic school (which the named schools are) must comply with the requirements of Education Law Sec. 3204, including the “substantial equivalency” provision. See [Grant Opportunities | New York State Education Department \(nysed.gov\)](http://nysed.gov). This provision requires that nonpublic schools in New York State provide at least substantially equivalent education to that received by students at public schools in the same school district. See Education Law Sec. 3204(2)(i). Generally, with few exceptions, the school districts themselves are tasked with determining whether a nonpublic school is compliant with the substantial equivalency provision. See *Blackwelder v. Safnauer*, 689 F. Supp. 106, 122 (N.D.N.Y. 1988); *In Re Andrew TT*, 122 A.D.2d 362 (3RD Dept., 1986).

Since 2012, YAFFED has been pushing for NYSED and the school districts to enforce the substantial equivalence provision. Infact, YAFFED was instrumental in drafting and filing a July 27, 2015 complaint with the New York City Department of Education (“NYCDOE”), the school district for New York City, with over 50 signatories joining together to express their mutual concerns. A copy of this complaint, with certain names and addresses redacted, is attached as Exhibit 3.

This complaint forced NYCDOE to launch an investigation. As part of its investigation, NYCDOE concluded that 26 out of 28 schools named in the complaint and investigated by NYCDOE failed to meet the substantial equivalency requirement, in a December 19, 2019 report to NYSED, attached as Exhibit 4. YAFFED staff are unaware of any changes or revisions to these findings.

As these schools were found by NYCDOE to fail the substantial equivalency requirement, they should not be eligible for MSA funding under NYSED’s guidelines. Nonetheless, as part of a FOIL request, YAFFED was able to obtain multiple applications submitted by these schools for MSA funding, as well as the amount of funding received. The amounts are included in Exhibit 1, and copies of 199 documents provided by NYSED in response to YAFFED’s FOIL request can be provided. It seems that, despite knowing they did not qualify for MSA funds, the schools listed in Exhibit 1 nonetheless applied for and received them, certifying in their applications that “the expenditures reported have been incurred and calculated in accordance with **all** applicable statutes, regulations and **guidelines**; that the claim is just and

correct; and that the balance is due and owing". A sample copy of the MSA application form for the 2020-2021 school year, available on NYSED's website, is included herein as Exhibit 5. We believe that the amount of MSA funds provided to these schools since the 2016-2017 school year totals **\$28,628,723**.

We provide this information in hopes that the Attorney General will review this matter to determine if New York State may recover from these non-compliant schools the MSA funding it appears that they wrongfully received or seek such other redress as may be appropriate under the circumstances and available at law to protect the taxpaying public. Thank you for your time and consideration of this matter, and please do not hesitate to reach out to us with any questions or if we can be of further assistance.

Sincerely,
Christopher Hazen
Staff Attorney
YAFFED

EXHIBIT 1

BEDS Code	Institution ID	School Name	School Address	Total MSA Amount 2016-2017	Total MSA Amount 2017-2018	Total MSA Amount 2018-2019	Total MSA Amount 2019-2020	Total MSA Amount 2020-2021	
331400228257	800000045228	BNEI SHIMON YISROEL OF SOPRON	215 HEWES ST BROOKLYN, NY 11211	\$148,591	\$172,656	\$171,811	\$177,390	\$190,508	
332000228527	800000044288	BNOS YERUSHALAYIM	600 MCDONALD AVE BROOKLYN, NY 11218	\$561,986	\$616,497	\$730,860	\$795,343	\$846,028	
332000226900	800000034150	BOBOVER YESHIVA BNEI ZION-15TH AVE	4206-10 15TH AVE BROOKLYN, NY 11219	\$1,142,052	\$1,245,188	\$779,621	\$281,492	\$294,293	
331700225617	800000060462	CONGREGATION OHR MENACHEM	520 8TH AVE 15TH FL NEW YORK, NY 10018	\$80,084	\$94,300	\$84,097	\$21,950	\$26,169	
332000228239	800000044281	GERER YESHIVA/MESIVTA BAIS YISROEL	5407 16TH AVE BROOKLYN, NY 11204	\$104,008	\$119,999	\$113,656	\$121,538	\$108,663	
332000228244	800000044282	MOSDOS CHASIDEI SQ-T Y Y BORO PARK	110 STATE ST MAILDROP 10-4 ALBANY, NY 12236	\$199,681	\$224,167	\$216,942	\$239,730	\$283,576	
331700227690	800000044766	OHOLEI TORAH ELEMENTARY	667 EASTERN PKWY BROOKLYN, NY 11213	\$439,088	\$464,874	\$467,554	\$359,776	\$450,694	
331400229492	800000045232	TALMUD TORAH OF KASHO	324 PENN ST BROOKLYN, NY 11211	\$120,055	\$163,389	\$132,588	\$188,142	\$130,523	
331400226939	800000045242	UNITED TALMUDIC ACADEMY	82 LEE AVE BROOKLYN, NY 11211	\$813,861	\$891,192	\$363,738	No Claim	No Claim	
331400229052	800000045233	YESHIVA BETH HILLEL OF WILLIAMSBURG	35 WILLIAMSBURGH ST WEST BROOKLYN, NY 11211	\$134,150	\$151,980	\$160,729	\$169,603	\$169,383	
331400226942	800000045262	YESHIVA BNOS AHAVAS ISRAEL	2 LEE AVE BROOKLYN, NY 11211	\$223,859	\$268,813	\$152,783	\$168,031	\$183,651	
331500228921	800000045046	YESHIVA BOYAN	1205 44TH ST BROOKLYN, NY 11219	\$148,527	\$156,519	\$182,923	\$218,719	\$214,845	
332000226948	800000055831	YESHIVA CHSAN SOFER	1876 50TH ST BROOKLYN, NY 11204	\$126,163	\$123,541	\$113,836	\$120,622	\$99,226	
332100226952	800000044058	YESHIVA KARLIN STOLIN	1818 54TH ST BROOKLYN, NY 11204	\$288,007	\$316,781	\$282,070	\$269,887	\$303,142	
332000229665	800000044222	YESHIVA KEHILATH YAKOV	638 BEDFORD AVE BROOKLYN, NY 11249	\$70,422	\$65,582	\$60,624	\$86,390	\$134,762	
331400226953	800000045264	YESHIVA KEHILATH YAKOV	638 BEDFORD AVE BROOKLYN, NY 11249	\$160,449	\$164,823	\$117,022	\$135,240	\$231,931	
332000228439	800000044287	YESHIVA MACHZIKEI HADAS	1601 42ND ST, BROOKLYN 11204	\$505,480	\$527,577	\$503,234.00	\$566,270	\$547,523	
332000228797	800000044267	YESHIVA TIFERES BUNIM	5202 13TH AVENUE BROOKLYN, NY 11219	\$98,581	\$109,393	\$135,683	\$127,023	\$141,010	
332000228236	800000044279	YESHIVA YESODE HATORAH	520 8TH AVE 15TH FL NEW YORK, NY 10018	\$60,177	\$86,937	\$80,097	\$82,181	\$83,453	
331400226207	800000085971	BAIS RUCHEL HIGH SCHOOL	174 RODNEY STREET BROOKLYN, NY 11211	\$531,703	\$632,294.00	\$680,911	\$951,303	\$1,024,508.00	
				\$5,956,924	\$6,596,502	\$5,530,779	\$5,080,630	\$5,463,888	\$28,628,723

EXHIBIT 2

Mandated Services Aid

Mandated Services Aid (MSA) is a New York State funded reimbursement program for nonpublic schools. The schools receive reimbursement for the state mandates that they have met in the prior school year (July 1 to June 30). In order to receive reimbursement, the school must have met the requirements of the mandate and have documentation to support it. The reimbursement request, or claim, must be processed via our online system. A full listing of the mandates and a brief explanation of each one follows this introduction.

Many of the mandates are met by reporting information in a timely fashion to the Department itself. For example, the Basic Educational Data Systems (BEDS) report, which is due every October, has a twofold purpose for nonpublic schools: it fulfills the requirement of mandate number three and enables a school's claim to be entered into the processing system for Mandated Services. Other mandates, such as Pupil Attendance Reporting (PAR) rely on the school providing the state information relative to the time and effort attributed to complying with the regulation.

Filing for Mandated Services is a voluntary process, requiring schools to keep abreast of the changes and notices so that they can properly comply. This can easily be done by having the Chief Financial Officer and MSA Contact keep a current email address on file in the State Education Data Reference File (SEDREF), and to check for updates weekly at the [Nonpublic Schools web site](#).

Guidelines, Announcement of Aid and forms for a particular school year are generally released in June or July of that year, but are not due to the State until the following January. The opening of the MSA online system is dependent on the compilation of testing data and typically does not occur until mid November. Schools are encouraged to download the guidelines and forms as early as possible to review any changes that may have occurred from the prior year and to have their data ready to enter into the system. While paper claims are still accepted, we encourage schools to learn and use the online system for faster processing and monitoring. Please note that paper claims will need to be processed by Department staff and can not be entered until such time that the online system is open. Schools are expected to monitor the progress of their own claims once entered in the system.

Schools with questions on completing their claim are encouraged to first read the guidelines and then call the Office of Grants Management for assistance. Our goal is for all schools to file correctly and timely. When visiting the Mandated Services web page, venture on to the Recordkeeping section. It has a complete listing of material that a school should keep on hand for every claim, and it will help prepare a school in the event of a claim review.

If a school's claim is flagged for a review, Department staff may ask for additional documentation to substantiate the claim. These reviews are based upon a risk based management approach that the office staff must conduct in response to an audit of the mandated services program by the New York State Comptroller. The goal of the review is not meant to be intrusive or to tell the administration how to run their school, but to ensure claims are filed accurately. A review may result in a loss, a gain, or no change at all in the expected reimbursement. Schools are expected to respond within a reasonable time frame to questions from staff, and are encouraged to ask follow-up questions if there is any confusion on what is being requested. Refusals or ignoring attempts by reviewers to ask questions will result in little progress; resolving issues promptly will result in more timely payments.

The Mandated Services Program currently has seventeen mandates available for reimbursement. After this introduction, we will be explaining these currently available mandates. As New York State revises its academic program with the Common Core Standards, this number may change. The Announcement of Aid document, normally released in June with the new Mandated Services Aid claim forms, always highlights any such changes. In turn, any additions, deletions or modifications will be updated here as well.

Questions regarding eligibility for Mandated Services or a particular mandate can be directed to the Office of Grants Management at 518-474-3936 or by [email](#). A listing of the mandates which are currently available, as well as a brief summary of the mandate follows. By clicking on the underlined title of each mandate, more information concerning the reporting requirement, staff roles, and claim reimbursement can be found.

Mandates Currently Included in Mandated Services Reimbursement are:

- 1. Pupil Attendance Reporting (PAR):** The daily recording of attendance for children in Kindergarten through twelfth grade.
- 2. English Language Arts and Math Assessments (ELA):** State sponsored tests of students in grades 3-8 in the areas of language arts and mathematics. Schools contract with Regional Information Centers, or RICs, to have their student tests scanned, scored and results reported to SED. Schools must contract with a RIC to obtain the answer sheets, tests, and reporting services. Nonpublic schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed under the Mandated Services Program. Proof of mailing should be maintained by the school, as well as a record from the RIC of the students' scores. Additional information about this and other elementary tests can be found at the [Office of State Assessment](#).
- 3. Basic Educational Data Systems (BEDS):** An annual report filed in October that details the K-12 enrollment, the composition of the faculty and staff, the encompassing public school districts of

residence, and profiles of the student body in terms of economic levels, ethnicity, disability, and English speaking ability.

4. Regents Exams (RE): New York State high school level summative assessments in mathematics, language, English, history, science, and global studies. All Regents exams are given in June, and a limited number of Regents exams are given in August and January. All exams are approximately three hours, and require strict adherence to the protocol of ordering, storage, administration, proctoring, correction and submission of exams protocols. Schools must contract with a RIC for scoring and reporting services. High schools may only report the scores of those students who are enrolled in their particular school during the school year; all other principals must report their own students test results regardless of where the students take the test. More information regarding these tests can be found at the [Office of State Assessment](#).

5. Regents Competency Tests (RCT) (No Longer Offered): Achievement tests designed to assess basic proficiency in the areas of reading, writing, mathematics, science, and social studies for high school students with disabilities who entered grade 9 prior to 2011 – 2012 school year. These exams are offered in January, June and August. Additional information for these tests can be found at the [Office of State Assessment](#).

6. Calculators (CE): The flat rate remuneration for either graphic or scientific calculators for students when purchased for use on the state assessments. Receipts and inventory records are required for payment.

7. Registration of High School (RHS): A one time mandate whereby a nonpublic high school meets the established criteria and successfully completes the review of the Office of Nonpublic School Services; once registered, a high school is allowed to confer Regents diplomas.

8. State School Immunization Program (SSIP): (For New York City, Rochester and Buffalo nonpublic schools only) In a school developed and enforced immunization program, pupil immunization records are collected, verified, completed and then sent on to a governing body (NYC Department of Health, or New York State Department of Health) by a required deadline. Remuneration is based upon the total number of participating students.

9. Documentation of Integration of Required Instruction in 7th and 8th Grade

(DIRI): According to Section 100.4(2) of the Commissioner’s Regulations, nonpublic schools have the option to teach technology education, home and career skills, and library and information skills by integrating the standards for these subjects into other subject areas. Nonpublics must keep readily accessible documentation on hand to demonstrate how the blending of these three academic areas into core subjects has been accomplished for the students in these grades. A complete discussion

of [Section 100.4\(2\)](#) can be found under the Program Requirement (Models for middle-level education programs) pages for grades five through eight.

10. Graduation Report for Nonpublic Schools (HSGR) grade 12 only: (Note: This report was previously called the High School Graduation Report, HSGR). Beginning in 2015-16, principals of nonpublic schools are responsible for reporting all students who are awarded a local or Regents diploma, Career Development & Occupational Studies Commencement Credentials or Skills & Achievement Commencement Credential in the Student Information Repository System (SIRS). Reporting must be completed and filed by required deadlines. Information about reporting is available on the Information Reporting Services website at: www.emsc.nysed.gov/irs

11. Grade Four Science Test (GFST): This elementary level test is given in the spring of every school year, and reported to the New York State Education Department via the Regional Information Center (RIC). Schools must contract with a RIC to obtain the answer sheets, tests, scanning and reporting services. Nonpublic schools must adhere to the required deadlines and follow the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed under the Mandated Services Program. Proof of mailing should be maintained by the school, as well as a record from the RIC of the students' scores. Reimbursement covers the costs of administering, correcting and scanning the exams. Additional information about this and other elementary tests can be found at the [Office of State Assessment](#).

12. Expenditure for Travel Costs to Examination Storage Sites (TSS): If a school is unable to store exams in a secure, safe location within its institution, it will be required to pick up the secure exams being stored at a neutral site. All examinations included in the mandates are secure examinations. Schools should consult the NYSED website under the Office of Assessment Policy, Development and Administration in order to file an Approved Program of Test Storage Plan, and to obtain more information about the storage site their school would use.

13. New York State Scholarships for Academic Excellence Application (SAE): This mandate pertains to the necessary components of the submission process for the state funded award program available to graduating high school seniors. The Office of K-16 Initiatives and Access Programs establish the timelines and requirements for the award. The criteria that the school uses to select its nominees must be uniform, consistent and applicable to all students; published and made available to all seniors at the beginning of the school year. More information is available for schools about pre-collegiate funding from the [Division of Higher Education](#).

14. Grade Eight Science Test (GEST): An intermediate level science test given in the spring which must be administered and reported to the New York State Education Department via the Regional Information Center (RIC). Schools must contract with a RIC to obtain the answer sheets, tests, scanning and reporting services. Nonpublic schools must adhere to the required deadlines and follow

the RIC's conditions for acceptance of material in order to have their scores reported and reimbursed under the Mandated Services Program. Proof of mailing should be maintained by the school, as well as a record from the RIC of the students' scores. Reimbursement covers the costs of administering, correcting, and scanning the exams. Additional information about intermediate tests can be found at the [Office of State Assessment](#).

Mandate 15: Currently unavailable.

Mandate 16: Currently unavailable.

17. Pesticide Neighbor Notification (PNN): The School Pesticide Neighbor Notification Law requires all schools to notify parents, faculty and interested parties prior to pesticide applications in instructional areas, administrative buildings and grounds, playgrounds and athletic fields. In addition to having a school employee act as the school pesticide representative, schools must establish written pesticide notification procedures as outlined in Section 155.24 of the Commissioner's Regulations.

18. New York State English as a Second Language Achievement Test (NYSESLAT): This exam is the only approved exam to determine proficiency in the English language when testing limited English proficient (LEP) students. It must be administered according to the rules, regulations and guidelines issued by the State Education Department, and all required documentation must be kept by the school. Schools must contract with a RIC to obtain answer sheets, scanning and scoring services; therefore, nonpublics must adhere to the required deadlines and follow the RIC's conditions for acceptance of materials. Proof of mailing should be maintained. If teachers from the public school district perform the teacher functions for the NYSESLAT exam, schools may only claim the Administrative and Support functions for reimbursement. More information about NYSESLAT testing can be found under [English as a Second Language Testing](#) web pages.

19. RIC and Scoring Center: All elementary, intermediate, and high school level exams reimbursed through the Mandated Services Program must be scanned and scored at a Regional Information Center. Mandatory costs are reimbursable. Schools must retain receipts and have them available upon request.

EXHIBIT 3

Superintendent Madeline Chan
98-50 50th Avenue
Queens, NY 11368, Room 102
Email: mchan2@schools.ny.gov

Superintendent Barbara Freeman
355 Park Place, Room 116
Brooklyn, NY 11238
Email: bfreeman6@schools.nyc.gov

Superintendent Karina Costantino
415 89th Street, Room 401
Brooklyn, NY 11209
Email: kcostan@schools.nyc.gov

Superintendent Anita Skop
131 Livingston Street, Room 301A
Brooklyn, NY 11201
Email: askop@schools.nyc.gov

Superintendent Isabel DiMola
1401 Emmons Avenue, Room 101
Brooklyn, NY 11235
Email: idimola@schools.nyc.gov

Superintendent Alicja Winnicki
215 Heyward Street, Room 246
Brooklyn, NY 11206
Email: awinnic@schools.nyc.gov

Superintendent Clarence Ellis
1224 Park Place, Room 130
Brooklyn, NY 11213
Email: CEllis3@schools.nyc.gov

July 27, 2015

Dear Superintendents Chan, Costantino, DiMola, Ellis, Freeman, Skop and Winnicki:

We are parents of current students, former students and former teachers at the Yeshivas on the attached list, which are in your School Districts. We are writing to express our deep concern about the poor quality and scant amount of secular education, particularly English instruction, at these Yeshivas.

We have been informed that New York law requires all nonpublic schools to provide an education that is “substantially equivalent” to that available in public schools. We have also been informed that under this requirement certain subjects, including English and mathematics or arithmetic, must be taught and that these required subjects must be taught in English from English language textbooks.

Based on our experience as parents, students and teachers at the listed Yeshivas, we are seriously concerned that these Yeshivas are not providing an education that meets the requirement of substantial equivalence. Generally speaking, at the listed Yeshivas, English and mathematics are taught from around age 7 to age 13 for an average combined time of only 90 minutes and on only four days a week. Other secular subjects are not taught at all, let alone taught in English. At these Yeshivas, English instruction for boys stops at age 13. Girls generally receive a better secular education than do boys but we are still concerned that it is not sufficient to prepare them for their futures.

We understand that the New York State Education Department's *Guidelines for Determining Equivalency of Instruction in Nonpublic Schools* charge the superintendent of schools in the relevant district with addressing serious concerns that are raised regarding the substantial equivalence of the education provided by nonpublic schools. We believe this letter raises such serious concerns and we respectfully urge you to investigate the quality of secular education and, in particular English instruction, at the listed Yeshivas and to take steps to ensure that pupils at these Yeshivas receive the essential and substantially equivalent education to which they are entitled.

We respectfully request you to look into the substantial equivalence of the education offered at the Yeshivas on the attached list. We ask you not to make this list public.

We would appreciate the opportunity to meet with you to discuss the contents of this letter in greater detail. Thank you for your consideration of this matter.

Sincerely,

Cc: Chancellor Carmen Farina
Tweed Courthouse
52 Chambers Street
New York, NY 10007
Email: CGFarina@schools.nyc.gov

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SIGNATORIES

We ask that you do not make the names of the persons and yeshivas on this list public. Neither the list of signatories nor the list of Yeshivas for investigation has been disclosed to Chancellor Farina. Any further communication should be with Norman Siegel or Herbert Teitelbaum of Siegel Teitelbaum & Evans, LLP, 260 Madison Avenue, 22nd Floor, New York, NY 10016. Mr. Siegel can be reached at nsiegel@stellp.com or (212) 455-0300. Mr. Teitelbaum can be reached at (518) 441-9412.

First name	Last name	Affiliation	Yeshiva
		former student at	Yeshiva Tomehai Temimim Chabad / Lubavitch (Chovevei Torah- United Lubavitch Yeshiva)
		former student at	Krasna (Talmud Torah Toldos Hillel)
		former student at	Shopron (Bnei Shimon Yisroel-Sopron)
		former student at	Torah V'Yirah (Satmar-United Talmudic Academy)
		former student at	Lubavitch (Oholei Torah)
		former student at	Congregation Ohr Menachem
		former student at	United Lubavitcher Yeshivoh
		former student at	Shopron (Bnei Shimon Yisroel-Sopron)
		former student at	Pupa (Yeshiva Kehilath Yakov)
		former student at	Bobov (Bnei Tzion)
		former student at	Bobov (Bnei Tzion)
		former student at	Bobov (Yeshiva Chemdas Yisroel Kerem Shlomo)
		former student at	Mesivta Eitz Chaim
		former student at	Satmar (United Talmudic Academy)
		former student at	Krasna (Talmud Torah Toldos Hillel)
		former student	Munkatch (Yeshiva Minchas Elazar)
		former student at	Satmar (United Talmudic Academy - Torah V'Yirah)

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First name	Last name	Affiliation	Yeshiva
[REDACTED]	[REDACTED]	parent of current student at	Krasna (Talmud Torah Toldos Hillel)
[REDACTED]	[REDACTED]	former student at	Torah V'Yirah (Satmar-United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Munkatch (Yeshiva Minchas Elazar)
[REDACTED]	[REDACTED]	former student at	Munkatch (Talmud Torah Tiferes Bunim)
[REDACTED]	[REDACTED]	parent of current student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former student at	Bais Rochel D'Satmar (High school)
[REDACTED]	[REDACTED]	former student at	Bais Rochel D'Satmar (Elementary)
[REDACTED]	[REDACTED]	former student at	Beth Hamedrash Shaarei Yosher
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	parent of current student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former student at	Viznitz (Yeshiva Ahavas Yisroel)
[REDACTED]	[REDACTED]	parent of current student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former student at	Belz (Yeshiva Ketaneh)
[REDACTED]	[REDACTED]	former student at	Beth Hamedrash Shaarei Yosher
[REDACTED]	[REDACTED]	former student at	Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	former student at	Mesivta Eitz Chaim
[REDACTED]	[REDACTED]	former student at	Bobov (Yeshiva Chemdas Yisroel Kerem Shlomo)
[REDACTED]	[REDACTED]	former student at	Yeshivas Boyan (Tiferes Mordechai Shlomo)
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)

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First name	Last name	Affiliation	Yeshiva
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	parent of current student at	Krasna (Yeshiva Bais Hillel)
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	former student at	Satmar (United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Satmar (United Talmudic Seminary)
[REDACTED]	[REDACTED]	former student at	Beth Hamedrash Shaarei Yosher
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	former student at	Bobover Yeshiva Bnei Zion
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	former student at	Munkatch (Talmud Torah Tiferes Bunim)
Naftuli	Moster	former student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former tutor at	Belz (Yeshiva Ketaneh)
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	former student at	Vein (Yesode Hatorah-Adas Yereim)
[REDACTED]	[REDACTED]	former student at	Yeshiva Karlin Stolin
[REDACTED]	[REDACTED]	former student at	Satmar - Torah V'Yirah (United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Satmar - Torah V'Yirah (United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	former student at	Talmud Torah Of Kasho (Toras Refoel)

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First Name	Last Name	Affiliation	Yeshiva
[REDACTED]	[REDACTED]	former student at	Satmar (United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Satmar (United Talmudic Academy)
[REDACTED]	[REDACTED]	former student at	Gerrer (Yeshiva Mesifita Bais Yisroel)
[REDACTED]	[REDACTED]	former student at	Lubavitch (Oholei Torah)
[REDACTED]	[REDACTED]	parent of current student at	Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)
[REDACTED]	[REDACTED]	former student at	Belz (Bnos Malka)
[REDACTED]	[REDACTED]	former student at	Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)
		former student at	Chust (Yeshiva Toras Chesed)
		former student at	Yeshiva Chasan Sofer (Shem M'shmuel)
[REDACTED]	[REDACTED]	former student at	Shopron (Bnei Shimon Yisroel)
		former student at	Shopron (Bnei Shimon Yisroel)
[REDACTED]	[REDACTED]	former student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	parent of current student at	Moushulo
		former student at	Shaarei Yosher
		former teacher at	Pupa (Kehilas Yakov)
[REDACTED]	[REDACTED]	parent of current student at	Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)
[REDACTED]	[REDACTED]	former student at	Belz (Yeshiva Machzikei Hadas)
[REDACTED]	[REDACTED]	former student at	Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)
[REDACTED]	[REDACTED]	former student at	Yeshiva Chasan Sofer (Shem M'shmuel)

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Yeshivas to be Investigated

Yeshiva	District	Address
Satmar (United Talmudic Academy)	13	25 Waverly Ave., Brooklyn, NY (alternate entrance on Washington Ave.)
Bais Rochel D'Satmar (Elementary)	14	241 Keap St., Brooklyn, NY 11211
Bais Rochel D'Satmar (High school)	14	68-84 Harrison Ave., Brooklyn, NY 11211
Krasna (Talmud Torah Toldos Hillel)	14	35 Hewes St., Brooklyn, NY 11249 (also listed at 35 Williamsburg St. W., Brooklyn, NY 11249)
Pupa (Yeshiva Kehilath Yakov)	14	206 Wilson St., Brooklyn, NY 11211
Satmar - Torah V'Yirah (United Talmudic Academy)	14	236 Marcy Ave Brooklyn, NY 11211
Satmar (United Talmudic Academy)	14	82 Lee Ave., Brooklyn, NY 11211
Shopron (Bnei Shimon Yisroel-Sopron)	14	18 Warsoff Pl., Brooklyn NY 11205
Shopron (Bnei Shimon Yisroel)	14	215 Hewes St., Brooklyn, NY 11211
Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)	14	105 Heyward St., Brooklyn, NY 11206
Talmud Torah Of Kasho (Toras Refoel)	14	324 Penn St., Brooklyn, NY 11211
Torah V'Yirah (Satmar-United Talmudic Academy)	14	110 Throop Ave., Brooklyn, NY 11206
Viznitz (Yashiva Ahavas Yisroel)	14	2 Lee Ave., Brooklyn, NY 11211
Belz (Yeshiva Ketaneh)	15	695 6 th Ave., Brooklyn, NY 11215
Bobov (Yeshiva Chemdas Yisroel Kerem Shlomo)	15	1149 38th St., Brooklyn, NY 11218
Yeshivas Boyan (Tiferes Mordechai Shlomo)	15	1205 44th St., Brooklyn, NY 11219
Congregation Ohr Menachem	17	1729 President St., Brooklyn, NY 11213
Lubavitch (Oholei Torah)	17	667 Eastern Pkwy, Brooklyn, NY 11213
Yeshiva Tomehai Temimim Chabad / Lubavitch (Chovevei Torah- United Lubavitch Yeshiva)	17	885 Eastern Pkwy., Brooklyn, NY 11213
Belz (Bnos Malka)	20	600 Mcdonald Ave., Brooklyn, NY 11218
Belz (Yeshiva Machzikei Hadas)	20	1601 42nd St., Brooklyn, NY 11204
Beth Hamedrash Shaarei Yosher	20	4102 16th Ave., Brooklyn, NY 11204
Bobov (Bnei Tzion)	20	4206 15th Ave., Brooklyn, NY 11219
Bobover Yeshiva Bnei Zion	20	1533 48th St., Brooklyn, NY 11219
Chust (Yeshiva Toras Chesed)	20	5506 16th Ave., Brooklyn, NY 11204
Gerrer (Yeshiva Mesifita Bais Yisroel)	20	5407 16th Ave., Brooklyn, NY 11204
Krasna (Yeshiva Bais Hillel)	20	1623 44th St., Brooklyn, NY 11204
Mesivta Eitz Chaim	20	1577 48th St., Brooklyn, NY 11219
Munkatch (Talmud Torah Tiferes Bunim)	20	5202 13th Ave., Brooklyn, NY 11219

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Yeshiva	District	Address
Munkatch (Yeshiva Minchas Elazar)	20	4706 14th Ave., Brooklyn, NY 11219
Pupa (Kehilas Yakov)	20	4706 10th Ave., Brooklyn, NY 11219
Satmar - Torah V'Yirah (United Talmudic Academy)	20	5411 Fort Hamilton Pkwy, Brooklyn, NY 11219
Skver (Mosdos Chasidei Skver / Toldos Yakov Yosef)	20	1373 43rd St., Brooklyn, NY 11219
Vein (Yesode Hatorah-Adas Yereim)	20	1350 50th St. Brooklyn, NY 11219
Yeshiva Chasan Sofer (Shem M'shmuel)	20	1876 50th St., Brooklyn, NY 11204
Moushulo	21	7914 Bay Pkwy., Brooklyn, NY 11214 (Renting space from Yeshiva Ohel Moshe)
		841 Ocean Pkwy, Brooklyn NY 11230 (central headquarters Chabad Lubavitch: 770 Eastern Pkwy, Brooklyn, NY 11213)
United Lubavitcher Yeshivoth	21	
Yeshiva Karlin Stolín	21	1818 54th St. Brooklyn NY 11204
Satmar (United Talmudic Seminary)	24	74-10 88th St., Queens, NY 11385

EXHIBIT 4



Department of
Education

Chancellor Richard A. Carranza

December 19, 2019

Shannon Tahoe
Interim New York State Commissioner of Education
New York State Education Department
89 Washington Avenue Albany, New York 12234

RE: Substantial Equivalence Inquiry

Dear Commissioner:

I am writing to follow up on my letter dated August 15, 2018 (the “August Letter”), to describe the steps that the New York City Department of Education (“DOE”) has taken to look into a complaint it received (the “Complaint Letter”). The Complaint Letter alleged that 39 yeshivas located in New York City were not providing substantially equivalent instruction, as is required by Section 3204 of the New York State Education Law. A copy of my August Letter is attached to and incorporated by reference in this letter. As is described below, the DOE and the schools in question have accomplished a great deal thus far. The DOE has visited all of the schools within the scope of the inquiry, and has examined curricular materials where provided the opportunity to do so. Many of the schools have taken steps such as implementing new or updated curricula, even though we are, consistent with the current (and other) guidance of the State Education Department (“State Ed”), still in the middle of the applicable process for almost all of the schools. Moreover, we have made this progress despite a regulatory framework that has changed repeatedly over the last several years.

In April 2018, Education Law § 3204(2) was amended to provide that the Commissioner, not the local school district, would determine whether certain nonpublic schools are providing substantially equivalent instruction, and to add to the substantive criteria by which those schools would be evaluated. Then, as you know, in November 2018, State Ed revised its long-standing Guidelines for Determining Equivalency of Instruction in Nonpublic Schools (“State Ed Guidelines”). Following the issuance of this new guidance, State Ed embarked on a statewide training program, and specifically directed local school districts to not conduct substantial equivalence inquiries until relevant personnel had taken the training. The DOE of course followed this directive, and DOE personnel attended several State Ed trainings. Then, in April 2019, the new guidance was struck down by the Supreme Court, Albany County. As you know, State Ed subsequently proposed a new Commissioner’s Regulation to codify what had been the new guidance and the regulation is pending. In the meantime, State Ed has reposted on its website the guidance that had been in effect prior to the invalidated guidance.

Therefore, in light of the currently unsettled status of the State Ed Guidelines and regulations, for this second stage of the inquiry the DOE’s analysis (since my August Letter) has been guided by the relevant provisions of the Education Law, as discussed below.

Since August 2018, the DOE has visited an additional 13 yeshivas, including three high schools. At this time, the DOE has visited all 28 schools that are properly within the scope of the substantial equivalency inquiry initiated by the Complaint Letter. As I discuss at the end of this


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letter, it appears, based on what we have learned to date, that these schools represent a range of development, from a few schools that provide substantially equivalent instruction to several that are underdeveloped in their efforts toward that goal. In addition, the DOE observed a range of professional and curricular development. Significantly, as described below, the organization PEARLS has developed and expanded, over the course of this inquiry, secular curriculum materials it has made available to yeshivas in mathematics, English Language Arts, and STEM. I intend to strongly encourage PEARLS to continue its efforts and to encourage these schools to take advantage of PEARLS's materials.

As I explained in the August Letter, throughout this process our goal has been, and continues to be, to assess the issues raised in the Complaint Letter and, where warranted, to work collaboratively with school leadership to help ensure that non-public schools provide substantially equivalent instruction. We firmly believe that the most productive path to meaningful, sustained improvement is through collaboration. We have sought to balance the rights of parents and private organizations while upholding the legal requirement that nonpublic schools provide instruction substantially equivalent to that provided in the public schools.

I say this fully cognizant of the important constitutional backdrop to this inquiry, the argument, in particular, that the parents of yeshiva students may exercise their religion and may direct the religious upbringing of their children free from governmental interference. The law, however, does not require an all or nothing approach in this situation, but rather also obliges the DOE to ensure that the instruction provided to children attending the yeshivas at issue satisfies certain minimal standards. We believe we have acted to protect the vital interest of the students in question in obtaining substantially equivalent instruction, while still respecting the First Amendment rights at stake, rights that, in this case, are rooted in the rich history of yeshiva education in this country and abroad.

The remainder of this letter is organized as follows: After a review of the law and guidance applicable to substantial equivalence inquiries, I provide a summary of the process followed by the DOE to date in response to the Complaint Letter. I then summarize what the DOE saw in the visits to the yeshivas and their responses to a survey the DOE sent to each of them. Finally, I summarize the DOE's initial thoughts about the schools, based on what we have learned so far.

This process is not over, and the DOE intends to continue its efforts regarding these schools. If State Ed has any guidance to provide, or alternative approach that we should take, we would of course welcome it and follow it.

1. Substantial Equivalence Law and Guidance

A. Law

New York State law requires that nonpublic schools provide instruction that is substantially equivalent to that provided in public schools in the city or district. Specifically, Education Law § 3204(2) applies to all nonpublic schools in New York State and requires that "instruction given to a minor elsewhere than at a public school shall be at least substantially equivalent to the instruction given to minors of like age and attainments at the public schools of the city or district



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where the minor resides.” It also requires that, with limited exception, instruction must be in English and textbooks must be written in English. Id.

Relevant to the question of substantial equivalence, Education Law § 3204(3)(a) sets forth the course of study for public schools. This course of study requires, for the first eight years of full-time public day schools, “instruction in at least the twelve common branches of arithmetic, reading, spelling, writing, the English language, geography, United States history, civics, hygiene, physical training, the history of New York state and science.” Beyond the first eight years, the course of study “shall provide for instruction in at least the English language and its use, in civics, hygiene, physical training, and American history, including the principles of government proclaimed in the Declaration of Independence and established by the [C]onstitution of the United States.”

As you know, in April 2018, Education Law § 3204(2) was amended (the “Amendments”) to add skill-based factors (such as textual analysis and critical thinking skills) in the determination of whether nonpublic schools that meet certain criteria (including that each is a non-profit corporation; has a bilingual program; and has an extended school day for specified hours and days) are providing substantially equivalent secular instruction. See Education Law § 3204(2)(ii) and (iii). These Amendments further provide that, with respect to schools that satisfy these criteria, it is the Commissioner (and not the DOE) who shall determine whether these schools are providing instruction that is substantially equivalent to the instruction given to minors of like age and attainments at the public schools of the city or district where the minor attending a nonpublic school resides (see Education Law § 3204(2)(i) and (v)).

B. Guidance

The long-standing State Ed Guidelines were based on the statute as it existed prior to the Amendments. After the statute was amended in April 2018, State Ed issued updated guidelines in November 2018, incorporating the changes created by the Amendments and providing checklists and toolkits to guide school districts in conducting substantial equivalency reviews (the “November State Ed Guidance”). In response to three lawsuits filed by nonpublic schools—the New York State Association of Independent Schools and several independent schools; Parents of Educational and Religious Liberty in Schools (“PEARLS”) and several religious schools and individuals; and the New York State Council of Catholic School Superintendents and several Catholic schools—in New York State Supreme Court, Albany County, the November State Ed Guidance was struck down by the Court. The Court held, in part, that the November State Ed Guidance introduced new legal requirements that were not in the law and therefore constituted rulemaking, rather than guidance, and, as a result, was subject to the procedures of the New York State Administrative Procedure Act, including the public comment process.

Following the Albany Supreme Court’s decision, the State Education Department proposed a new Commissioner’s Regulation that codified the November State Ed Guidance, and posted the proposed regulation for public comment. The public comment period expired at the beginning of September 2019 and the proposed regulations are pending.



In light of the fact that the November State Ed Guidance was invalidated, and the proposed Commissioner's Regulation has not yet been voted upon, during this stage of the DOE's substantial equivalence inquiry the DOE's analysis has been guided by the requirements in the Education Law, including Education Law § 3204.

2. The Complaint Letter

As detailed in my August Letter, the Complaint Letter was signed by 52 people describing themselves as "parents of current students, former students and former teachers" ("Complainants") of one or more of the 39 yeshivas listed in the letter. The Complaint Letter was addressed to the community district superintendents of community school districts 13, 14, 15, 17, 20, 21, and 24. It alleged that the named yeshivas "are not providing an education that meets the requirement of substantial equivalence" and "at the listed yeshivas, English and mathematics are taught from around age 7 to age 13, for an average combined time of only 90 minutes and on only four days a week. Other secular subjects are not taught at all, let alone in English. At these yeshivas, English instruction for boys stops at age 13. Girls generally receive a better secular education than boys but, we are still concerned that it is not sufficient to prepare them for their futures." The Complaint Letter requested that the DOE "look into substantial equivalence of the education offered at yeshivas on the attached list."

A. Steps Taken by the DOE to Investigate the Complaint

Shortly after receiving the Complaint Letter, the DOE commenced an inquiry into the allegations. The specific steps taken by the DOE are chronicled in the August Letter (see Sections 2.A and 2.B on pages 4-14). These steps included, among other things, meetings of the Senior Deputy Chancellor with the superintendents of the districts where the listed yeshivas were located ("the impacted districts"), meetings of DOE and the Nonpublic Schools Standing Committee ("Standing Committee") to inform them of the complaint, meetings of superintendents of the impacted districts with leaders of the yeshivas named in the Complaint Letter to discuss the allegations in the letter and the process and requirements for DOE's substantial equivalency inquiry, and requests that each yeshiva school leader send to the DOE materials describing the secular curricula taught at their schools and the qualifications of teachers providing secular instruction.

In addition, the DOE met with complainants to determine whether the allegations in the Complaint Letter constituted a "serious concern" under the State Ed guidance. The DOE conducted both a small group meeting and individual interviews with complainants who either had attended or whose children attend or had attended yeshivas listed in the Complaint Letter. At the small-group meeting, former students and parents of current students described the secular instruction they or their children received in yeshivas. Most said that the boys' schools provide secular instruction in English and math for at most 90 minutes a day (with no secular instruction on Fridays) until the boys reach the age of 13 and that, after students reached the age of 13, no secular instruction was provided. In total, individuals who were interviewed provided information about 11 of the schools named in the Complaint Letter. A summary of the information provided by individual complainants interviewed is provided on pages 4 to 5 of the August Letter.



Upon the conclusion of the interviews with the complainants, and consistent with the State Ed Guidelines, the DOE resumed and expanded dialogue with representatives of the yeshivas named in the Complaint Letter. As previously stated, the DOE believed then, and continues to believe, that the fastest, most sustainable path to school improvement, as well as the path to the deepest change, is via collaboration and community engagement. Toward this end, the DOE met with leaders of the yeshiva community to discuss the instruction being provided at yeshivas, including the content of the curricula taught and reforms that were being planned by leaders and educators in the yeshiva community. These meetings are discussed in the August Letter on pages 5 to 9. Among the reforms discussed was the implementation of new, more rigorous secular studies curriculum, as described on pages 6 to 7 of the August Letter, and below.

Leaders from the yeshiva community informed the DOE that they were collaborating to develop and adopt new curricula in English Language Arts (“ELA”) for fourth through sixth grades and in mathematics for first through third grades. This effort was being organized by the nonprofit organization Parents for Educational and Religious Liberty in Schools (“PEARLS”). In September, yeshiva representatives provided the following summary of the curricular initiatives that have been generated by PEARLS over the past several years:

- As of the beginning of the current school year (*i.e.*, 2019-2020), the PEARLS curriculum includes:
 - Math
 - PEARLS worked with Sadlier Oxford on the preparation of a Yeshiva edition of their Mathematics series, and developed related lesson plans for first through sixth grades.
 - English Language Arts
 - PEARLS developed ELA materials for third through fifth grades.
 - STEM
 - PEARLS developed a STEM Troopers curriculum and textbook for fifth grade. It was introduced for the current school year.
- Expected additions for the 2020-2021 school year:
 - Math
 - PEARLS hopes to release lesson plans and guides for seventh and eighth grade mathematics, for use in conjunction with the Envision math series.
 - English Language Arts
 - PEARLS will release ELA materials for sixth grade, including a student edition, a teachers edition, and lesson plans.
 - STEM
 - PEARLS will expand the STEM Troopers series to include sixth grade.

In addition, as described in the August Letter, a professor who made a presentation on behalf of the yeshiva community has argued that many of the higher order thinking skills embedded in the Common Core Learning Standards are covered through the study of the Talmud. As I said in the August Letter, a strong argument has been made that Judaic Studies can be a powerful context in which to cultivate critical thinking and textual analysis skills. While critical thinking and textual analysis skills may be taught in the context of Judaic Studies, the DOE team was unable, in the visits described below, to evaluate for individual schools the degree to which secular topics



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and/or critical thinking skills were covered through this religious study primarily because those classes were not taught in English. Moving forward, we would seek to revisit the schools with an interpreter or with an educator who understands the relevant languages in order to assess this instruction not done in English.

B. Analysis of the Schools Listed in the Complaint

While the Complaint Letter listed 39 schools, it listed two addresses related to one of the schools, United Lubavitcher Yeshivoh. Consequently, the DOE included both sites of the school in its inquiry, for a total of 40 sites.¹ The DOE independently researched and verified information regarding all 40 sites, reviewing information within the DOE's Office of Non-Public Schools, visiting sites, and accessing data on the NYSED SEDREF portal. Twenty-eight of the sites listed in the Complaint Letter are properly within the scope of the inquiry. Twelve of the sites are outside the scope of the inquiry for the reasons listed in the chart below.

SCHOOLS LISTED IN COMPLAINT OUTSIDE THE SCOPE OF INQUIRY

YESHIVA	DISTRICT	ADDRESS	COUNTY	ZIP	FINDINGS
Lubavitcher Central Headquarters Mesivta Eitz Chaim	21	770 Eastern Parkway 1577 48th Street	Brooklyn	11213	Site was visited and is Central Lubavitcher Headquarters, not a school.
Yeshiva/Mesivta Bais Yisroel	20	5407 16th Avenue	Brooklyn	11219	Providing instruction to students who are beyond high school.
Yeshiva And Beth Hamedrash Shaarei	20	4102 16th Avenue	Brooklyn	11204	High School is registered with State Ed.
United Talmudic Academy	24	74-10 88th Street	Queens	11385	Providing instruction to students who are beyond high school.
United Talmudic Academy	20	5411 Fort Hamilton Parkway	Brooklyn	11119	Providing instruction to students who are beyond high school.
Yeshiva Torah V'Yirah	14	236 Marcy Avenue	Brooklyn	11211	Site was visited and houses Pre-K program.
Yeshiva Toras Chesed	20	5506 16th Avenue	Brooklyn	11204	Site is a nutrition center.
Yeshiva Moushulo	21	7914 Bay Parkway	Brooklyn	11214	Site is no longer in operation.
Yeshiva Minchas Elazar	20	4706 14th Avenue	Brooklyn	11219	Site is no longer in operation.
Yeshiva Ketaneh	15	695 6th Avenue	Brooklyn	11215	Site is no longer in operation.
United Talmudic Academy	14	82 Lee Avenue	Brooklyn	11211	Site is no longer in operation.
					Site was visited and it was determined to be a butcher shop, not a school.

¹ Other schools in the above list had multiple sites, but gave only one address per site.



C. School Visits

Since receiving the complaint, the DOE has visited all 28 of the sites that were within the scope of the substantial equivalence inquiry. The DOE conducted 13 of those visits since the DOE's August Letter.

After I sent the August Letter, in November 2018, State Ed issued updated guidance for school districts concerning substantial equivalency inquiries. This updated guidance reflected and incorporated the changes to the Education Law made by the Amendments, and included checklists, toolkits and implementation guidance. State Ed instructed school districts to hold off on making school visits until administrators who would be participating in substantial equivalency inquiries had received formal training from State Ed on the updated guidance. DOE requested to have its administrators trained on the earliest possible date. On December 20, 2018, a team from DOE went to State Ed's offices in Albany to receive the first of several trainings on the updated guidance. DOE administrators participated in subsequent trainings on February 7 and February 14, 2018. Once DOE administrators had received training on the new guidance, DOE conferred with yeshiva leaders to agree upon dates, at mutually convenient times, to conduct the remaining school visits.

At school visits, DOE superintendents, senior administrators, and attorneys met with school leaders to learn about the history and mission of each school, and its instructional program, and then visited classrooms where Jewish Studies and secular subjects were being taught. Classroom visits included secular as well as Judaic Studies classes, which were taught in English, Yiddish, Hebrew, or Aramaic, or a combination thereof. A list of the schools visited, including dates of visits, is below:

YESHIVA	ADDRESS	BOROUGH, STATE, ZIP	DATE OF VISIT
Yeshiva Bnei Zion	1533 48th Street	Brooklyn, NY 11219	March 7, 2017
Yeshiva Talmud Torah Toldos Hillel	35 Hewes Street	Brooklyn, NY 11249	March 23, 2017
Yeshiva Chasan Sofer	1876 50th Street	Brooklyn, NY 11204	March 29, 2017
Yeshiva Kehilath Yakov	206 Wilson Street	Brooklyn, NY 11211	May 8, 2017
Yeshiva Machzikei Hadas	1601 42nd Street	Brooklyn, NY 11204	May 9, 2017
Yeshiva Karlin Stolin	1818 54th Street	Brooklyn, NY 11204	May 15, 2017
Yeshiva Bnos Malka	600 McDonald Ave	Brooklyn, NY 11218	November 7, 2017
Bais Ruchel Elementary	241 Keap Street	Brooklyn, NY 11211	November 8, 2017
Yeshiva Torah V'Yirah	110 Throop Avenue	Brooklyn, NY 11206	November 8, 2017
United Lubavitcher Yeshivoth	841 Ocean Parkway	Brooklyn, NY 11230	November 28, 2017
Yeshiva Beth Hillel	1623 44th Street	Brooklyn, NY 11204	November 29, 2017
Yeshiva Boyan	1205 44th Street	Brooklyn, NY 11219	November 30, 2017
Yeshiva Yesode Hatorah	1350 50th Street	Brooklyn, NY 11219	December 4, 2017
Yeshiva Ahavas Israel	2 Lee Avenue	Brooklyn, NY 11211	December 6, 2017



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Yeshiva Mosdos Chasidei	1373 43rd Street	Brooklyn, NY 11219	December 11, 2017
Yeshiva Bnei Zion	4206-10 15th Avenue	Brooklyn, NY 11219	October 17, 2018
Yeshiva Kehilath Yakov	4706 10th Avenue	Brooklyn, NY 11219	October 18, 2018
Yeshiva Torah V'Yirah	1275 36th Street	Brooklyn, NY 11218	October 23, 2018
Yeshiva Bnei Shimon Yisrael	18-30 Warsoff Place	Brooklyn, NY 11205	October 30, 2018
Yeshiva Talmud Torah Tiferes Bunim	5202 13th Avenue	Brooklyn, NY 11219	November 5, 2018
Yeshiva Mosdos Chasidei Square	105 Heyward Street	Brooklyn, NY 11206	November 8, 2018
Yeshiva Talmud Torah Of Kasho	324 Penn Street	Brooklyn, NY 11211	November 19, 2018
Yeshiva Oholei Torah	667 Eastern Pkwy	Brooklyn, NY 11213	November 20, 2018
Congregation Ohr Menachem	1729 President Street	Brooklyn, NY 11213	November 20, 2018
Bais Ruchel High School	64-84 Harrison Ave	Brooklyn, NY 11211	March 11, 2019
Lubavitcher High School	885 Eastern Pkwy	Brooklyn, NY 11213	March 27, 2019
Yeshiva Chemdas Yisroel Kerem Shlomo	1149 38th Street	Brooklyn, NY 11218	May 7, 2019
Yeshiva Talmud Torah Bnei Shimon	215 Hewes Street	Brooklyn, NY 11211	May 8, 2019

D. Survey

As described below, as a follow-up to the school visits, the DOE sent a letter with a survey attached to each of the 28 yeshivas to request additional information about the secular instruction provided. The letter to elementary/middle schools requested information about the secular subjects taught and the grades in which this instruction is provided. It also requested sample lesson plans and a sample curriculum for the subjects listed in Education Law § 3204(3)(a)(1). For high schools, the letter requested sample lesson plans and a sample curriculum for the subjects listed in Education Law § 3204(3)(a)(2).

3. General Observations

A. School Visits

In total, the DOE team visited 143 classrooms in 28 yeshivas (25 elementary/middle schools and 3 high schools). Some of these visits included Pre-K and Kindergarten classrooms (5) that are outside the purview of this investigation. The summary below analyzes the 138 classroom visits related to grades one through twelve.

(i) Elementary/Middle School (Grades 1-8) – 126 Classroom Visits

Language of Instruction: English or a combination of English and Yiddish was the language of instruction in 83 classes, and Yiddish was the language of instruction in 43 classes. In 76 classes, secular content was taught in English or in a combination of English and Yiddish. In seven

classes, Judaic Studies was taught in English or in a combination of English and Yiddish. For some of these classes, secular studies was embedded in the Judaic Studies classes. Two classes in secular subjects were taught in Yiddish: a first grade STEM class and a second grade math class.

English Language Arts (“ELA”): DOE representatives visited 41 ELA classes in the Elementary/Middle School yeshivas. PEARLS curricular materials or other secular texts were used in 12 ELA classes. The ELA lessons that were observed covered a range of content areas, including: phonemic awareness, word recognition, use of plurals, sequencing of ideas in preparation for essay writing, use of transitions, and grammar. In addition, several of the Judaic Studies lessons included academic vocabulary in English.

Mathematics: DOE representatives visited 22 mathematics classes; five of these classes were using the PEARLS curriculum and another eight were using other secular math texts written in English, such as Houghton Mifflin’s Singapore Math and Pearson’s MCP Mathematics. The other classes used either teacher-created handouts or no supplemental materials. The math lessons that were observed covered grades one to eight and focused on a variety of topics including: addition, subtraction, place value, multiplication and division, exponents and scientific notation, decimals and fractions, and prime numbers.

Science: DOE representatives visited eight science classes, seven of which were in yeshivas for female students. The science lessons observed were in grades one to seven and covered a range of topics, including robotics, density and weight, transmission of sound waves, the human skeletal system, and the circulatory system. Some of the lessons included experiments.

History/ Social Studies/Geography: DOE representatives visited one history, two social studies and one geography class. The classes were taught in English and covered a range of subject matter, including the Revolutionary War, the Lewis and Clark Expedition, the Louisiana Purchase, and the identification of continents.

Health and physical education: DOE representatives observed one physical education class at one yeshiva for male students, which involved students engaged in stretching and calisthenics.

Judaic Studies: Judaic Studies were taught in 45 (or 36%) of the elementary/middle grade classes observed. The lessons in these classes were conducted in Yiddish, Hebrew, Aramaic, English, or a combination of languages, and many focused on excerpts from religious texts, including the Torah and Talmud. Some of the Judaic studies classes incorporated secular content into the lessons: two included content in civics, one incorporated mathematical concepts, and two incorporated scientific content.

Curriculum Development: At the majority of the schools visited, school leaders expressed a commitment to expanding students’ exposure to secular instruction and to improving instruction. Some schools stated that their lessons were guided by a curriculum map and a scope and sequence that incorporated formative assessments to inform student progress and keep families apprised of student progress.



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Professional Development: Of the 25 elementary/middle schools visited, approximately one-third stated that they provide ongoing professional development and, in at least two schools, DOE observed Generation Ready coaches in the classroom. Several schools had a staff member who provided ongoing staff development. One school leader stated that the educational philosophy of the school was shaped by the work of education experts such as Carol Dweck, a Stanford University psychologist renowned for her work in social-emotional learning. Another school leader spoke of the importance of applying proven classroom practice techniques that have been developed for English as a New Language (ENL) students, as the majority of their students enter school speaking only Yiddish.

(ii) High Schools (Grades 9-12) – 12 Classroom Visits

DOE representatives visited three high schools.

One of these high schools stated that they did not offer any courses in secular subjects. During the visit, the DOE team did not observe any instruction in secular subjects. As is described below, the school stated that it uses Jewish Studies texts in all aspects of the curriculum and that, within Jewish Studies, ELA, mathematics, social studies, civics, science, hygiene/health, physical education, and art are covered.

In the second of the three high schools, school administrators stated during the introductory meeting with DOE representatives that the following secular subjects are taught at the school by one teacher: English, mathematics, science (environmental science), and history. However, the DOE representatives did not observe any secular subjects being taught during their visit to the school; the visit occurred midday, at the time arranged by the school, while secular instruction more commonly occurs at these yeshivas in the afternoon. Furthermore, as is described below, the school also stated that ELA/writing skills, mathematics, social studies, civics, science, health/hygiene, physical education, and arts are taught through Jewish Studies classes.

In the third high school, DOE representatives observed classes in English, mathematics, science, history, philosophy, and ethics. The language of instruction in these classes was English. As described below, the school stated that it taught the following secular subjects: ELA, US History and Government, Global History, Algebra, Geometry, Earth Science, Living Environment, Physical Education, Health Education, and Music/Art. Both during the presentation to the DOE representatives and in the survey, the school stated that students take NYS Regents examinations.

B. Surveys

As mentioned, the DOE's Office of Non-Public Schools sent to each school a letter on June 19, 2019 with a survey asking questions about secular subjects taught and requesting curricular materials, such as a sample curriculum for one grade level of a subject contained in Education Law § 3204(3)(a)(1). The DOE received responses to the survey from all of the schools; some provided a greater degree of information than others. The DOE will follow up seeking additional information.

In some cases, schools provided grade information accompanying their submission (*e.g.*, the



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particular grades for the submitted curriculum). In many cases, however, the schools simply listed that they provided instruction in a particular subject and did not specify grade level or provide curriculum.

Following is an analysis of the survey results related to grades one through twelve.

(i) Elementary/Middle School (Grades 1-8)

English Language Arts (“ELA”): All 25 elementary/middle schools stated that they provide instruction in English Language Arts. They all submitted sample curricular materials, the majority of which included grade specific information in the form of curricula overviews.

Mathematics: All 25 elementary/middle schools stated that they provide instruction in mathematics. They all submitted sample curricular materials, the majority of which included grade specific information in the form of curricula overviews.

Science: Seventeen elementary/middle schools stated that they provide instruction in science. The majority submitted sample curricular materials with grade information, which included lesson plans and curricular overviews.

Social Studies: Fifteen elementary/middle schools stated that they provide instruction in social studies. All submitted sample curricular materials comprising curricula overviews with grade specific information.

Civics: Twelve elementary/middle schools stated that they provide instruction in civics. Seven schools provided sample curricular materials; five schools provided curricular materials.

History: Thirteen elementary/middle schools stated that they provide instruction in US History and eight stated that they provide instruction in New York State History. Seven schools provided sample curricular materials in US History comprising lesson plans and curricular materials with grade specific information. Seven schools also provided sample materials in New York State History comprising lesson plans and curricular materials with grade specific information.

Health, Hygiene and Physical Education: Five elementary/middle schools stated that they provide instruction in health and hygiene and three elementary/middle schools stated that they provide instruction in physical education. The majority of the schools provided examples of curricular materials.

(ii) High Schools (Grades 9-12)

All three high schools visited by the DOE team responded to the survey.

One high school submitted documentation stating that they use Jewish Studies texts in all aspects of the curriculum, and within Jewish Studies, they cover the following subjects: ELA, mathematics, social studies, civics, science, hygiene/health, physical education and art. They also submitted learning standards related to the ninth grade.



The second high school submitted documentation stating that all subjects are covered through their overarching Jewish Studies curriculum. They further stated that through classes in Jewish Studies in such areas as Bible Studies, the Talmud, Jewish Law and ethics, the following subjects are covered: ELA/writing skills, mathematics, social studies, civics, science, health/hygiene, physical education and the arts. They also submitted learning standards related to the aforementioned subjects.

The third high school stated that they taught the following secular subjects: ELA, US History and Government, Global History, Algebra, Geometry, Earth Science, Living Environment, Physical Education, Health Education and Music/Art. It further stated that the school follows a Regents curriculum and administers the Regents examinations with eligible students receiving a Regents diploma. Subsequent to sending its survey response, the school sent a copy of an State Ed Annual Regents Report for the following subjects: Common Core ELA, Common Core Algebra I, Global History Transition, Living Environment, Physical Education, Earth Science, and US History and Government. For this school, certain questions remain arising from State Ed's BEDS code. Under separate cover, DOE will request guidance from State Ed about this school.

4. Actions Taken and Next Steps

After conducting site visits and receiving survey responses, the DOE made a preliminary assessment based on the information it has, directionally indicating each school's level of compliance with the law on substantial equivalence of instruction.

In conducting this evaluation, DOE representatives reviewed notes taken during each school visit, and the survey responses provided by the schools. Taken together, this process involved evaluating whether the school, when taken as a whole, provides instruction that is substantially equivalent to (not necessarily exactly equal to) the following:

- Demonstrably provides instruction in the key content areas, including instruction in English, listed in Education Law §3204 for public schools, namely:
 - For the first eight years, instruction in at least arithmetic, reading, spelling, writing, English language, geography, US history, civics, hygiene, physical training, science and New York State history; and
 - Beyond the first eight years, instruction in at least the English language and its use, civics, hygiene, physical training and American history including the principles of government proclaimed in the Declaration of Independence.
- Demonstrates practices supporting the provision of substantially equivalent instruction, including school-level goal setting, the use of textbooks and instruction in English, and the provision of relevant professional development.
- Provides instruction by competent teachers.

Based on this process, the DOE has made preliminary assessments of the extent of the substantial equivalence of instruction in the schools within the scope of the inquiry, for the purpose of sharing these initial assessments with the schools. These assessments may be subject to change upon further dialogue, evidence provided by the schools, visits, or other collaboration.



These categories should be viewed as directional feedback as part of an ongoing process, not as conclusions. The DOE's hope is that collaboration with, and progress by, the schools will continue and that all schools will either provide further evidence that they are already providing substantially equivalent instruction, or will change their practices so that they are providing substantially equivalent instruction. The DOE's purpose here is to provide State Ed with a general overview of its initial assessments, based on the first round of visits.

A. Eleven of these schools are providing substantially equivalent instruction or are well-developed in moving towards providing substantially equivalent instruction.

Two of the schools are currently considered substantially equivalent and one is on the verge of becoming substantially equivalent. These schools provided evidence of the following:

- School level goals and planning included classroom instruction across many grades and subjects aimed at substantial equivalency. School leaders articulated a desire to create structural coherence across all grades in equivalent instruction.
- School uses textbooks in English for most relevant subject areas.
- School leaders support teacher pedagogy through relevant professional development.
- Instruction in English was observed in many classrooms. Curricula and academic tasks are planned and supported through ongoing professional development.

Eight of the schools currently exhibit a range of proficiency in meeting the substantial equivalency requirements of Education Law § 3204.

These eight schools demonstrated the following:

- School leaders communicated goals and classroom instruction that include instruction in several content areas and grade levels aimed at substantial equivalency. School leaders articulated a desire to expand efforts across all grades and content areas.
- In addition to English Language Arts and mathematics, the school uses textbooks in English for several of the relevant content areas and classroom instruction in English was often observed.
- Across several classrooms, teaching practices are coherent (*i.e.*, are aligned to relevant curricula and reflect an articulated set of beliefs about how students learn best).
- Curricula and academic tasks are planned to integrate relevant content areas. The teaching of relevant content is observable in several classrooms across grades.

B. Twelve of the schools are developing in their provision of substantially equivalent instruction.

These schools showed the following:

- School leaders discussed goals that include aspects of substantially equivalent instruction but such instruction was not consistently observed across all grades and subject areas.

- School leaders and faculty were in the process of integrating elements of relevant curricula, including some instruction in English, and textbooks in English for at least English Language Arts and mathematics.
- In some classrooms, teachers were adapting their practice to better align to substantially equivalent instruction.
- The integration of relevant subject areas, such as math and English Language Arts, the use of English textbooks in the relevant content areas, and English as the language of instruction were limited.

C. Five of the schools are underdeveloped in demonstrating or providing evidence of substantially equivalent instruction.

These schools showed the following:

- School-level goals and action plans for achieving substantially equivalent instruction were not articulated or did not appear to be implemented in classrooms.
- School leaders and faculty did not demonstrate implementation of relevant curriculum, such as in English or mathematics.
- There was no evidence that English is consistently used as a language of instruction (for example, textbooks were not written in English).
- Across classrooms, teaching practices did not appear geared toward achieving substantially equivalent instruction.
- Instruction and academic tasks are not at all aligned to providing substantially equivalent instruction.

At this point, the DOE has met with school leaders, has visited the schools at mutually convenient times, and has reviewed materials and data related to instruction. The DOE has noted the successful work going on in some of the schools, as well as the important progress some schools have made in implementing new curricula. The DOE believes the yeshivas named in the complaint can make further progress while maintaining their religious and intellectual traditions.

The DOE stands ready to continue its collaboration with the schools. The DOE is sending letters to each of the 28 schools visited, communicating the information, observations, and findings specific to each school. In each letter, the DOE is requesting, where applicable, a high level timeline for next steps by January 15, 2020. The DOE proposes to meet with schools from January through June 2020, and proposes that the schools with the greatest gaps begin addressing them as early as March 2020. Due to the varying levels of equivalency demonstrated at different schools, the timeframes may differ for individual schools, but the DOE believes it is possible for all schools within the scope of this inquiry to achieve substantial equivalency within three years. The five underdeveloped schools have a particularly long way to go. The DOE recommends that these schools make immediate improvements, with the understanding that early progress may be incremental. DOE also believes that many of the schools can demonstrate or attain substantially equivalent instruction significantly earlier than this timeframe. It should be noted, however, that substantially equivalent instruction does not necessarily require that a school meet each and every item contained in the Education Law.

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Moving forward, this effort will be led by Bernadette Fitzgerald, the Senior Executive Director of DOE's Office of Non-Public Schools. Ms. Fitzgerald has been with DOE for over 20 years, serving as an elementary school teacher, literacy coach, assistant principal, and principal (for seven years). During her tenure as principal, she was selected as a Cahn Fellow, selected as a Teachers College Reading & Writing Project principal mentor, and chosen to be a mentor for the NYC Leadership Academy's Aspiring Principals Program. While Ms. Fitzgerald has been involved in this inquiry since moving into her current position, we believe that her leadership will be particularly important as this effort moves into its next phase, where collaboration in the service of student instruction is at the core of the work.

As previously stated, the DOE believes that collaborative efforts are the best path to support schools in providing substantially equivalent instruction. Curricular improvements already have been made at many of the schools included in the inquiry, and the DOE is ready to continue working collaboratively to ensure that additional improvements are made. For schools where the steps forward may be particularly challenging, such as in the high schools, we invite the schools to suggest creative approaches regarding how to achieve substantial equivalence.

Conclusion

In any school, the work of school improvement requires sustained effort over time by all stakeholders in a school community. The DOE recognizes and applauds the significant progress made as a result of the proactive steps many schools have taken. The DOE is committed to working collaboratively with the schools to assist them as they continue on the path of providing improved instruction. As mentioned, we would seek to revisit the schools with an interpreter or with an educator who understands the relevant languages in order to assess instruction in classes not taught in English.

As described herein, the DOE intends to continue its efforts regarding these schools. If State Ed has any guidance to provide as to whether the Amendments apply to these schools, please let us know. In addition, if State Ed has any other guidance to provide, or alternative approach that we should take, again please let us know.

Please do not hesitate to contact me if you have questions.

Sincerely,



Richard A. Carranza
Chancellor

cc: Avi Schick

EXHIBIT 5

MSA-1 Instructions

- Schools are encouraged to use the Mandated Services Aid online system to enter school year 2020-21 Mandated Services Aid claims. The system is designed to enhance the application process and expedite the issuance of the school's mandated services aid payment.
- **Read the accompanying Guidelines and introductory information on the Schedule A/Worksheet. Complete Sections II, III, & IV of this form and the Schedule A/Worksheet.** Transferring the total expenditures for each mandate from the Schedule A/Worksheet to Section I of this form is not required.
- Please note that REQUIRED fields are denoted with an asterisk on the MSA-1 form and Schedule A/Worksheet. The online system performs the mathematical calculations to arrive at the average hourly rate and populates the Section 1–Summary of Expenditures page. The online system also calculates the combined hours for each mandate.
- Enter the BEDS code, Institution Code, School Information and OSC Vendor ID number as it appears in SEDREF. It is also very important for schools verify that the information in the OSC Vendor file is accurate so that their payments can be processed efficiently. [Visit the OSC vendor website.](#)
- If submitting a paper claim, complete the Certification portion of the MSA-1 form and mail it with the Schedule A/Worksheet to the above address.
- Applications must be received by close of business **April 1, 2022**. This form can be used only for the 2020-2021 school year. Go to the [Nonpublic Schools website](#) to access forms for other years.

School Year
7/1/20 – 6/30/21

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Grants Management
Room 1078, EBA
Albany, NY 12234

Nonpublic School
Mandated Services Aid
MSA-1
October 2021

BEDS Code

--	--	--	--	--	--	--	--	--	--	--	--

Institution code*

8	0	0	0	0	0	0					
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School Name: _____

School Address: _____

OSC Vendor ID*

--	--	--	--	--	--	--	--	--	--	--

MSA Certification

I hereby certify that the expenditures reported have been incurred and calculated in accordance with all applicable statutes, regulations and guidelines; that the claim is just and correct; and that the balance is due and owing.

CAP Certification

By checking this box, I further certify that this school has adopted and implemented a comprehensive attendance policy (CAP) pursuant to Section 104.1(i) of the Regulations of the Commissioner of Education and that this school is entitled to reimbursement for CAP expenditures as funds become available.

Original Signature of Chief
Administrator*

Chief Administrator Name
(PLEASE PRINT)

Date

Chief Administrator Email Address

Fax Number

Telephone Number*

Person Completing Form
(PLEASE PRINT)*

Title of Person Completing
Form

Telephone Number*

The New York State Education Department reserves the right to monitor and/or audit any claims for payment pursuant to Section 305 of Education Law.

Mandate 1. PUPIL ATTENDANCE REPORTING (PAR)

Calculation of Average Class Size for determining PAR standards:

$$\frac{\text{Total Opening, Closing or BEDS Enrollment, whichever is highest (Page 5, Section II, item 6)}}{\text{Total \# of Teachers Taking Daily Attendance}} = \text{Average Class Size}$$

- ❖ ½ day kindergarten teachers are considered as one teacher for each ½ day session
- ❖ Round Average Class Size to nearest whole number (e.g., 27.49 and below, round to 27; 27.50 and above, round to 28)
- ❖ Do not include enrollment of nursery school or pre-kindergarten pupils, postgraduate students or pupils with disabilities who are enrolled pursuant to a contract with a public school district or the New State Education Department.

<u>Average Class Size</u>	<u>Teacher</u>	<u>Admin</u>	<u>Support</u>	<u>Average Class Size</u>	<u>Teacher</u>	<u>Admin.</u>	<u>Support</u>
1-9	13.0	2.0	2.0	41	65.6	12.3	11.4
10-12	20.0	3.7	3.5	42	67.2	12.6	11.7
13-18	30.0	5.5	5.0	43	68.8	12.9	12.0
19-25	40.0	7.5	7.0	44	70.4	13.2	12.3
26	41.6	7.8	7.2	45	72.0	13.5	12.6
27	43.2	8.1	7.5	46	73.6	13.8	12.8
28	44.8	8.4	7.8	47	75.2	14.1	13.1
29	46.4	8.7	8.1	48	76.8	14.4	13.4
30	48.0	9.0	8.4	49	78.4	14.7	13.7
31	49.6	9.3	8.6	50	80.0	15.0	14.0
32	51.2	9.6	8.9	51	81.6	15.3	14.2
33	52.8	9.9	9.2	52	83.2	15.6	14.5
34	54.4	10.2	9.5	53	84.8	15.9	14.8
35	56.0	10.5	9.8	54	86.4	16.2	15.1
36	57.6	10.8	10.0	55	88.0	16.5	15.4
37	59.2	11.1	10.3	56	89.6	16.8	15.7
38	60.8	11.4	10.6	57	91.2	17.1	16.0
39	62.4	11.7	10.9	58	92.8	17.4	16.3
40	64.0	12.0	11.2	59	94.4	17.7	16.6
				60	96.0	18.0	16.9

TIME AND EFFORT STANDARDS

SECTION I – SUMMARY OF EXPENDITURES

The online system will populate these fields. Paper claim submissions may want to transfer total expenditures for each mandate from the Schedule A/Worksheet to determine if explanations for increases in total PAR or total Aid will be required. Note: The PAR total is in Section III of this Form. Check the transferred totals for accuracy.

Mandates		Whole Dollars Only
1.	PAR	1. _____
2.	EIA	2. a. _____
	a. General Expenditures	b. _____
	b. Teacher Workshop Expenditures	
3.	BEDS	3. _____
4.	RE	4. a. _____
	a. General Expenditures	b. _____
	b. Teacher Workshop Expenditures	c. _____
	c. Test Kits	
5.	REMOVED Formerly RCT – Test No Longer Offered	5. N/A
6.	CE	6. _____
7.	RHS	7. _____
8.	SSIP	8. _____
9.	DIRI	9. _____
10.	HSGR	10. _____
11.	GFST	11. a. _____
	a. General Expenditures	b. _____
	b. Teacher Workshop Expenditures	c. _____
	c. Test Kits	
12.	TSS	12. _____
13.	SAE	13. _____
14.	GEST	14. a. _____
	a. General Expenditures	b. _____
	b. Teacher Workshop Expenditures	c. _____
	c. Test Kits	
15.	REMOVED Formerly GESST – Test No Longer Offered	15. N/A
16.	REMOVED Formerly GFSST – Test No Longer Offered	16. N/A
17.	PNN	17. _____
18.	NYSESLAT/	18. a. _____
	a. General Expenditures	b. _____
	NYSITELL	b. Teacher Workshop Expenditures
19.	RIC and Scoring Center Costs	19. _____

TOTAL AID 2020-2021 SCHOOL YEAR

Note: If the claim total exceeds the previous year by 25% or more, a precise and clear explanation justifying the increase must be attached or written in the space provided.

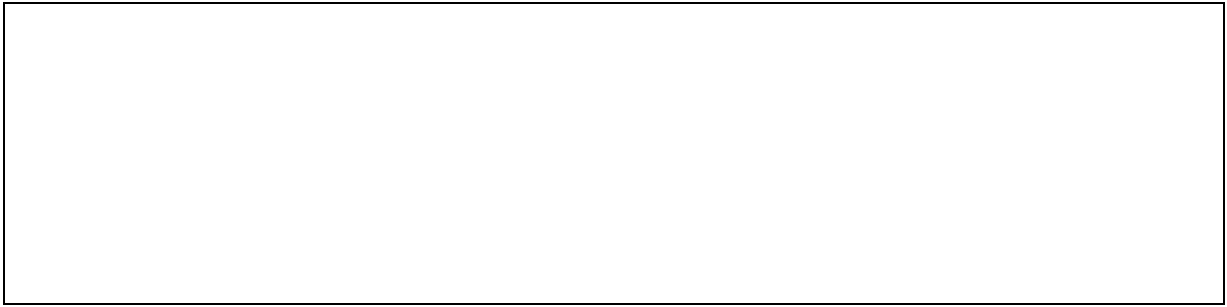
SECTION II – ENROLLMENT

- Enrollment is used to determine average class size in calculating PAR reimbursement. Enter the highest of opening, closing or BEDS enrollment below and check enrollment used.
- **Opening enrollment** is the number of pupils who were in attendance on the first day of school plus those who were registered but were absent on opening day.
- **Closing enrollment** is the number of pupils still enrolled when school closed at the end of the year.
- **BEDS enrollment** is the number submitted to the State Education Department based on a count taken during the first week of October 2020.
- Pupils in ungraded classes should be counted as ungraded elementary if under 13 years of age and ungraded secondary if 13 years old or older. **Do not include** enrollment of nursery school or pre-kindergarten pupils, postgraduate students or pupils with disabilities who are enrolled pursuant to a contract with a public school district or the New York State Education Department.
- Required fields are denoted with an asterisk.

Grade Level	2020-2021 Enrollment*
1. Grades K-6	1. _____
2. Grades 7-8	2. _____
3. Grades 9-12	3. _____
4. Ungraded Elementary	4. _____
5. Ungraded Secondary	5. _____
6. Total Enrollment (sum of entries 1 through 5)	6. _____

Enrollment used:* Opening Closing BEDS

NOTE: If you chose Opening or Closing and the enrollment varies by more than 20% of the reported BEDS data, a precise and clear explanation justifying the increase must be attached or written in the space provided:



SECTION III – Pupil Attendance Reporting (PAR)

Calculation of Hourly Rate

*See Schedule A/Worksheet for definitions related to the calculation of hourly rate.
Required fields are denoted with an asterisk*

FOR HOURS WORKED BY STAFF SELECT THE BOX BELOW THAT APPLIES*:

Standard Work Day:

of Days Worked in the School Year: teachers: _____ administrators: _____ support staff: _____

of Hours Worked in a Standard Day: teachers: _____ administrators: _____ support staff: _____

Actual hours of employees are varied:

**Refer to Attachment 2 of the Guidelines for recommended definitions on “Days in School Year”, “Hours in the Work Day” and “Total Hours”. These definitions apply to both a standard day and actual hours of employees vary.*

	TEACHERS	ADMINISTRATORS	SUPPORT STAFF
1.* Total number of staff employed by school who participated in Pupil Attendance Reporting (PAR). (Do not include Pre-K teachers)			
2.* Total hours of work for all assigned tasks performed by employees reported in item 1.			
3.* Total salaries paid for all services performed by employees in item 1.			
4.* Total employee benefits paid on salaries reported in item 3.			
5. Total salaries and benefits paid for			

employees reported in item 1. (Item 3 plus Item 4)			
6. Average hourly rate. (Item 5 divided by Item 2). Do not round.			

Calculation of Expenditures

Refer to the Time and Effort Standards – PAR (on Page 2)

(1) Employee Group	(2)* Total # Teachers Taking Daily Attendance	(3) Enter Appropriate Parameter (from page 2)	(4) Combined Hours ¹ (Col. 2 x Col. 3)	(5) Hourly Rate for Salaries and Benefits ² (from #6 above)	(6) Expenditures ³ (Col. 4 x Col. 5)
Classroom Teacher*	□				
Administrative					
Support Staff					
			Supplies and Materials (\$10 per teacher)		
			Total Expenditures PAR		

NOTE: If the PAR total exceeds the previous year by 25% or more, a precise and clear explanation justifying the increase must be attached or written in the space provided.

¹ **Combined hours:** Calculate the average class size (see page 2 for the formula), locate the appropriate Time & Effort Standard also on page 2, and multiply the Time & Effort Standard for each employee group by the number of **teachers** listed in column 2. Credit is only given for taking attendance once each day for each student. **Combined hours** must be rounded to the **nearest whole number** (e.g., 16.49 and below = 16; 16.5 and above = 17).

² **Hourly rates** must be reported in **dollars and cents** (e.g. \$26.77 = \$26.77)

³ **Expenditures** must be rounded to the **next highest dollar** (e.g., \$455.02 = \$456)

SECTION IV - TIME AND EFFORT STANDARDS
CALCULATION OF COMBINED HOURS
(for Selected Mandates)

Please calculate the combined hours for teachers by entering the number of exams that were administered and then multiplying the number of exams by the applicable time and effort parameter. Transfer the total combined hours to the appropriate mandate on Schedule A/Worksheet. Administrative and Support Staff standards are fixed and have been pre-entered on Schedule A/Worksheet for each mandate. The online system will perform the mathematical calculations. Required fields for online claims are denoted with an asterisk.

Mandate	Number of Exams*	Time & Effort Standard Use number in [] if Field Test was Administered	Total Combined Hours
<i>Mandate 2: English Language Arts and Math (EIA)</i>			
Grade 3 ELA		.75 [.80] x # of exams (10.0[11.0] hr. minimum)	
Grade 3 Math		.55 [.60] x # of exams (8.0[9.0] hr. minimum)	
Grade 4 ELA		.85 [.90] x # of exams (10.0[11.0] hr. minimum)	
Grade 4 Math		.65 [.70] x # of exams (8.0[9.0] hr. minimum)	
Grade 5 ELA		.80 [.85] x # of exams (11.0[12.0] hr. minimum)	
Grade 5 Math		.65 [.70] x # of exams (8.0[9.0] hr. minimum)	
Grade 6 ELA		1.00 [1.05] x # of exams (11.5[12.5] hr. minimum)	
Grade 6 Math		.80 [.85] x # of exams (9.5[10.5] hr. minimum)	
Grade 7 ELA		.95 [1.00] x # of exams (11.0[12.0] hr. minimum)	
Grade 7 Math		.75 [.80] x # of exams (9.5[10.5] hr. minimum)	
Grade 8 ELA		1.00 [1.05] x # of exams (11.5[12.5] hr. minimum)	
Grade 8 Math		.85 [.90] x # of exams (8.0[9.0] hr. minimum)	
Mandate 2: Total Combined Hours (Transfer to Schedule A/Worksheet)			
Mandate 3: Basic Educational Data System Reporting (BEDS) <i>(Calculation done on the Schedule A/Worksheet)</i>			

Mandate	Number of Exams*	Time & Effort Standard Use number in [] if Field Test was Administered	Total Combined Hours (Transfer to Schedule A/Worksheet)
Mandate 4: Regents Exams (RE) (August 2020, January 2021 and June 2021 Regents Sessions)			
Regents Common Core English Language Arts		1.08 [1.13] x # of exams	
Regents Common Core Algebra I		2.36 [2.41] x # of exams	
Regents Common Core Algebra II		2.36 [2.41] x # of exams	
Regents Common Core Geometry		2.36 [2.41] x # of exams	
Regents Global History & Geography II (New Framework)		.81 [.86] x # of exams	
Regents Global History Transition		.81 [.86] x # of exams	
Regents US History&Gov't (Common Core)		.81 [.86] x # of exams	
Regents US History and Government New Framework		.81 [.86] x # of exams (new 2020 with exemptions only)	
Physical Setting (Phy Setting/Chemistry)		.48 [.53] x # of exams	
Regents Phy Set/Physics		.48 [.53] x # of exams	
Regents Phy Set/Earth Sci		.65 [.70]x # of exams	
Regents Living Environment		.84 [.89] x # of exams	
If total combined hours are less than 8[9] hrs., use the minimum of 8[9] hrs.			
Mandate 4: Total Combined Hours (Transfer to Schedule A/Worksheet)			
Mandate 5: REMOVED –Formerly Regents Competency Tests (RCT)			
<i>Mandate 6: Calculator Expense (CE) (Calculation done on the Schedule A/Worksheet)</i>			
<i>Mandate 7: Registration of High School (RHS) (Calculation done on the Schedule A/Worksheet)</i>			
<i>Mandate 8: State School Immunization Program (SSIP) (Calculation done on the Schedule A/Worksheet)</i>			
Mandate 9: Documentation of Integration of Required Instruction (DIRI) in 7th & 8th Grade			
DIRI	Total # of 7 th & 8 th grade teachers involved in DIRI_____	1 hour per 7 th & 8 th grade teacher	
<i>Mandate 10: Graduation Report (HSGR) (Calculation done on the Schedule A/Worksheet)</i>			

Mandate 11: Grade Four Science Test (GFST)			
Grade 4 Science		.47 x # exams (5 hr. minimum)	
<i>Mandate 12: Travel Costs to Examination Storage Site (TSS) (Calculation done on the Schedule A/Worksheet)</i>			
Mandate	Number of Exams*	Time & Effort Standard	Total Combined Hours (Transfer to Schedule A/Worksheet)
<i>Mandate 13: Scholarships for Academic Excellence (SAE) (Calculation done on the Schedule A/Worksheet)</i>			
Mandate 14: Grade Eight Science Test (GEST)			
Grade 8 Science		.59 x # exams (4 hr. minimum)	
Mandate 15: REMOVED – Formerly Grade Eight Social Studies (GESST)			
Mandate 16: REMOVED – Formerly Grade Five Social Studies (GFSST)			
<i>Mandate 17: Pesticide Neighbor Notification (PNN) (Calculation done on the Schedule A/Worksheet)</i>			
Mandate 18: New York State English as a Second Language Achievement Test (NYSESLAT) And New York State Identification Test for English Language Learners (NYSITELL)			
NYSESLAT	_____	.98 x # exams (6 hr. minimum)	
NYSITELL	_____	.81 x # exams (4 hr. minimum)	
<i>Mandate 19: RIC and Scoring Center Costs (Calculation done on the Schedule A/Worksheet)</i>			