See a Social Security Number? Say Something!
Report Privacy Problems to https://public.resource.org/privacy
Or call the IRS Identity Theft Hotline at 1-800-908-4490

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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
HEBREW ACADEMY OF CLEVELAND

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address) 1860 SOUTH TAYLOR ROAD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code CLEVELAND HEIGHTS, OH 44118

D Employer identification number
34-0714428

E Telephone number
216-321-5838

G Gross receipts $ 16,069,883.

F Name and address of principal officer: DR. LOUIS MALCMACHER
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.HAC1.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1943

M State of legal domicile: OH

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: ACADEMY OFFERING A COMPLETE JUDAIC & SECULAR EDUCATIONAL PROGRAM FROM PRE-K THROUGH HIGH SCHOOL

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	59
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	55
5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	365
6 Total number of volunteers (estimate if necessary)	6	155
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	6,649,516.	6,833,697.
	9 Program service revenue (Part VIII, line 2g)	8,634,573.	8,858,340.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	72,346.	78,977.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	130,986.	200,427.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,487,421.	15,971,441.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,061,207.	5,488,828.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,402,901.	6,779,226.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 288,158.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,553,854.	2,743,444.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,017,962.	15,011,498.
	19 Revenue less expenses. Subtract line 18 from line 12	1,469,459.	959,943.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	21,925,027.	23,859,803.
	21 Total liabilities (Part X, line 26)	5,077,335.	4,291,904.
	22 Net assets or fund balances. Subtract line 21 from line 20	16,847,692.	19,567,899.

SCANNED MAR 09 2015

RECEIVED FEB 24 2015 OGDEN

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer

▶ MICHELE WEISS, CONTROLLER
Type or print name and title

Date 2/18/15

Paid Preparer Use Only

Print/Type preparer's name: PATRICIA B. RUBIN

Preparer's signature: Patricia B. Rubin, CPA Date 2015.02.16 11:36:23 -05'00'

Date: 02/16/15

Check ☐ if self-employed

PTIN: P00041477

Firm's name ▶ BDO USA, LLP

Firm's EIN ▶ 13-5381590

Firm's address ▶ 32125 SOLON ROAD
SOLON, OH 44139-2284

Phone no. (440) 248-8787

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
THE MISSION OF THE HEBREW ACADEMY IS TO IMBUE ALL STUDENTS WITH A LOVE OF G-D, TORAH AND ERETZ YISROEL AND TO PREPARE THEM TO ACHIEVE EXCELLENCE IN TORAH AND GENERAL KNOWLEDGE BASED ON SUCCESSFUL COOPERATION AMONG FAMILY, JUDAIC AND GENERAL STUDIES FACULTY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code _____) (Expenses $ 12,785,640. including grants of $ 5,488,828.) (Revenue $ 8,858,340.)
THE ACADEMY, OFFERING A COMPLETE AWARD-WINNING JUDAIC AND SECULAR EDUCATIONAL PROGRAM FROM PRE-KINDERGARTEN THROUGH HIGH SCHOOL OPENED ITS DOORS FOR THE 71ST SEASON ON 8/20/13 WITH AN ENROLLMENT OF 856 STUDENTS. THE ACADEMY IS THE LARGEST DAY SCHOOL IN THE STATE OF OHIO. WITH EXCELLENCE AS OUR MOTTO WE STRIVE TO ASCERTAIN THE ABILITIES OF EACH CHILD AND TO HELP EACH CHILD ACHIEVE HIS OR HER FULLEST POTENTIAL. IN ADDITION TO ITS REGULAR CLASSES, TOGETHER WITH THE LOCAL SCHOOL DISTRICT, WE PROVIDE OUR STUDENTS WITH THE SERVICES OF A SCHOOL NURSE, SCHOOL INTERVENTIONISTS, SOCIAL WORKERS, LANGUAGE AND SPEECH SPECIALISTS AND SEVERAL REMEDIAL TEACHERS. SOME OF THE PROFESSIONALS, TOGETHER WITH MEMBERS OF THE SCHOOL'S EDUCATIONAL ADMINISTRATION, FORM A CASE CONFERENCE TEAM WHICH MEETS REGULARLY TO DISCUSS THE PROGRESS OF

4b (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe in Schedule O.)
(Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4e Total program service expenses ▶ 12,785,640.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	X	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	X	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	X	
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K If "No", go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II	26	X	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	4		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	365		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," to line 3b, provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	14b			

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions*

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	59		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	55		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	15b	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ OH

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain in Schedule O)*

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

RABBI ELI DESSLER - FINANCIAL DIRECTOR - (216)321-5838
1860 SOUTH TAYLOR ROAD, CLEVELAND HEIGHTS, OH 44118

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LOUIS MALCMACHER PRESIDENT	1.00	X		X				0.	0.	0.
(2) JONATHAN HEIFETZ VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) ELLIOT DICKMAN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(4) REUVEN DESSLER VICE PRESIDENT	1.00	X		X				0.	0.	0.
(5) HARRY BROWN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(6) MEL WAXMAN VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(7) RABBI MENASHE WEISS TREASURER	1.00	X		X				0.	0.	0.
(8) AMIR JAFFA RECORDING SECRETARY	1.00	X		X				0.	0.	0.
(9) IVAN SOCLOF IMMEDIATE PAST PRESIDENT	1.00	X		X				0.	0.	0.
(10) HOWARD GOLDMAN ASSOCIATE TREASURER	1.00	X		X				0.	0.	0.
(11) HYMIE KELLER FINANCIAL SECRETARY	1.00	X		X				0.	0.	0.
(12) LINDA BENSOUSSAN TRUSTEE	1.00	X						0.	0.	0.
(13) MARK BERKOWITZ TRUSTEE	1.00	X						0.	0.	0.
(14) RABBI NAPHTALI BURNSTEIN TRUSTEE	1.00	X						0.	0.	0.
(15) RABBI RAPHAEL DAVIDOVICH TRUSTEE	1.00	X						0.	0.	0.
(16) RABBI SCHLOMO EISENBERGER TRUSTEE	1.00	X						0.	0.	0.
(17) DAVID S. FARKAS TRUSTEE	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DOV FRANKEL TRUSTEE	1.00	X						0.	0.	0.
(19) MARK GOLDFINGER TRUSTEE	1.00	X						0.	0.	0.
(20) SHMUEL GOLDSTEIN TRUSTEE	1.00	X						0.	0.	0.
(21) RENA GREENFELD TRUSTEE	1.00	X						0.	0.	0.
(22) MICHAEL HARRIS TRUSTEE	1.00	X						0.	0.	0.
(23) RABBI MALKIEL HEFTER TRUSTEE	1.00	X						0.	0.	0.
(24) RAFI ISRAELI TRUSTEE	1.00	X						0.	0.	0.
(25) HERSHEL S. ITZINGER TRUSTEE	1.00	X						0.	0.	0.
(26) ZEV JACOBY TRUSTEE	1.00	X						0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								615,343.	0.	30,031.
d Total (add lines 1b and 1c)								615,343.	0.	30,031.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 4

		Yes	No
3	Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 *Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.* Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 0

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 1,212,727.				
	b Membership dues	1b				
	c Fundraising events	1c 22,122.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 494,468.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 5,104,380.				
	g Noncash contributions included in lines 1a-1f $ 15,000.					
	h **Total.** Add lines 1a-1f	▶	6,833,697.			
Program Service Revenue		Business Code				
	2a TUITION REVENUE	611110	8,419,691.	8,419,691.		
	b LUNCH REVENUE	611110	227,840.	227,840.		
	c STUDENT ACTIVITIES	611110	195,987.	195,987.		
	d OTHER & MISC REVENUE	611110	14,822.	14,822.		
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f	▶	8,858,340.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶	78,977.			78,977.
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
		(i) Real / (ii) Personal				
	6a Gross rents	152,107.				
	b Less rental expenses	7,880.				
	c Rental income or (loss)	144,227.				
	d Net rental income or (loss)	▶	144,227.			144,227.
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)	▶				
	8a Gross income from fundraising events (not including $ 22,122. of contributions reported on line 1c) See Part IV, line 18	a 89,157.				
	b Less: direct expenses	b 79,440.				
	c Net income or (loss) from fundraising events	▶	9,717.			9,717.
	9a Gross income from gaming activities. See Part IV, line 19	a 57,605.				
	b Less. direct expenses	b 11,122.				
	c Net income or (loss) from gaming activities	▶	46,483.			46,483.
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	▶				
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d	▶				
	12 Total revenue See instructions	▶	15,971,441.	8,858,340.	0.	279,404.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	963,920.	963,920.		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	4,524,908.	4,524,908.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	645,374.	533,147.	105,325.	6,902.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,237,037.	4,354,169.	828,568.	54,300.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	459,544.	383,986.	68,535.	7,023.
10 Payroll taxes	437,271.	361,916.	65,591.	9,764.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	27,648.		27,648.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	220,937.	22,441.	198,496.	
12 Advertising and promotion	117,681.			117,681.
13 Office expenses	84,789.		54,947.	29,842.
14 Information technology				
15 Royalties				
16 Occupancy	441,061.		441,061.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	175.		175.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	582,528.	582,528.		
23 Insurance	52,594.		52,594.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD PROGRAM	394,902.	394,902.		
b STUDENT ACTIVITIES	244,534.	242,641.	1,893.	
c SUPPLIES	238,986.	238,986.		
d BAD DEBTS	155,169.	137,169.		18,000.
e All other expenses	182,440.	44,927.	92,867.	44,646.
25 Total functional expenses. Add lines 1 through 24e	15,011,498.	12,785,640.	1,937,700.	288,158.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		521,294.	1	671,912.
	2	Savings and temporary cash investments		88,080.	2	128,454.
	3	Pledges and grants receivable, net		1,717,061.	3	2,062,877.
	4	Accounts receivable, net		794,239.	4	668,591.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		25,000.	5	25,000.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr) Complete Part II of Sch L			6	
	7	Notes and loans receivable, net		171,168.	7	184,820.
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		8,616.	9	4,604.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 19,992,811.			
	b	Less: accumulated depreciation	10b 9,420,155.	10,313,936.	10c	10,572,656.
	11	Investments - publicly traded securities		5,805,007.	11	7,064,228.
	12	Investments - other securities. See Part IV, line 11		2,279,891.	12	2,265,946.
	13	Investments - program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		200,735.	15	210,715.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		21,925,027.	16	23,859,803.
Liabilities	17	Accounts payable and accrued expenses		929,513.	17	1,128,481.
	18	Grants payable			18	
	19	Deferred revenue		32,702.	19	0.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties		400,774.	24	356,058.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		3,714,346.	25	2,807,365.
	26	**Total liabilities.** Add lines 17 through 25		5,077,335.	26	4,291,904.
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☒ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		14,880,644.	27	17,879,428.
	28	Temporarily restricted net assets		1,549,548.	28	1,270,971.
	29	Permanently restricted net assets		417,500.	29	417,500.
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		16,847,692.	33	19,567,899.
	34	Total liabilities and net assets/fund balances		21,925,027.	34	23,859,803.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	15,971,441.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,011,498.
3	Revenue less expenses Subtract line 2 from line 1	3	959,943.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	16,847,692.
5	Net unrealized gains (losses) on investments	5	853,283.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	906,981.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	19,567,899.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII [X]

			Yes	No
1	Accounting method used to prepare the Form 990 [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization	Employer identification number
HEBREW ACADEMY OF CLEVELAND	34-0714428

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives. (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

(ii) A family member of a person described in (i) above?

(iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of monetary support
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support test - 2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2012** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: HEBREW ACADEMY OF CLEVELAND

Employer identification number: 34-0714428

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	13	
2	Aggregate contributions to (during year)	978,773.	
3	Aggregate grants from (during year)	963,920.	
4	Aggregate value at end of year	859,995.	

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? [X] Yes [ ] No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? [X] Yes [ ] No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- [ ] Preservation of land for public use (e g., recreation or education)
- [ ] Protection of natural habitat
- [ ] Preservation of open space
- [ ] Preservation of an historically important land area
- [ ] Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? [ ] Yes [ ] No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? [ ] Yes [ ] No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,846,890.	6,136,740.	5,895,976.	4,479,896.	4,005,098.
b Contributions	594,679.	1,301,279.	545,466.	734,078.	229,214.
c Net investment earnings, gains, and losses	919,088.	628,066.	-170,133.	842,972.	463,584.
d Grants or scholarships					
e Other expenditures for facilities and programs	363,002.	219,195.	134,569.	160,970.	218,000.
f Administrative expenses					
g End of year balance	8,997,655.	7,846,890.	6,136,740.	5,895,976.	4,479,896.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ 95.36 %
b Permanent endowment ▶ 4.64 %
c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
3a(i) (i) unrelated organizations	X	
3a(ii) (ii) related organizations		X
3b b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,713,653.		2,713,653.
b Buildings		13,381,997.	6,500,911.	6,881,086.
c Leasehold improvements		1,960,338.	1,175,595.	784,743.
d Equipment		1,932,148.	1,743,649.	188,499.
e Other		4,675.		4,675.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				10,572,656.

Schedule D (Form 990) 2013

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) ENDOWMENT JFC MONEY FUND	2,265,946.	COST
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	2,265,946.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ACCRUED PENSION LIABILITY	2,807,365.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	2,807,365.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII [X]

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	12,398,258.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	853,283.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	98,443.		
e	Add lines 2a through 2d			2e	951,726.
3	Subtract line 2e from line 1			3	11,446,532.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1.				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	4,524,908.		
c	Add lines 4a and 4b			4c	4,524,908.
5	Total revenue Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12)*			5	15,971,440.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements			1	10,585,032.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	98,443.		
e	Add lines 2a through 2d			2e	98,443.
3	Subtract line 2e from line 1			3	10,486,589.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1.				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	4,524,908.		
c	Add lines 4a and 4b			4c	4,524,908.
5	Total expenses Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18)*			5	15,011,497.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

PART X, LINE 2:

EXPLANATION: THE ACADEMY IS ORGANIZED AS A NONPROFIT ORGANIZATION EXEMPT FROM INCOME TAX UNDER 501(C)(3) OF THE INTERNAL REVENUE CODE.

THE ACADEMY HAS IMPLEMENTED THE ACCOUNTING GUIDANCE FOR UNCERTAINTY IN INCOME TAXES. THE ACADEMY'S INCOME TAX FILINGS ARE SUBJECT TO AUDIT BY VARIOUS TAXING AUTHORITIES. THE EARLIEST YEAR THAT THE ACADEMY IS SUBJECT TO EXAMINATION IS THE YEAR ENDED JUNE 30, 2011. IN EVALUATING THE ACADEMY'S ACTIVITIES, MANAGEMENT BELIEVES ITS POSITION OF TAX-EXEMPT STATUS IS APPROPRIATE BASED ON CURRENT FACTS AND CIRCUMSTANCES, AND THERE HAVE BEEN NO UNCERTAIN POSITIONS TAKEN RELATED TO RECORDING INCOME TAXES. MANAGEMENT HAS ALSO ASSESSED THAT THERE ARE NO ACTIVITIES UNRELATED TO THE

Part XIII Supplemental Information *(continued)*

PURPOSE OF THE ACADEMY AND THEREFORE NO TAX IS TO BE RECOGNIZED.

IT IS THE POLICY OF THE ACADEMY TO INCLUDE IN OPERATING EXPENSES PENALTIES AND INTEREST ASSESSED BY INCOME TAXING AUTHORITIES. THERE ARE NO PENALTIES OR INTEREST FROM TAXING AUTHORITIES INCLUDED IN OPERATING EXPENSES FOR THE YEARS ENDED JUNE 30, 2014 AND 2013.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	90,563.
RENTAL EXPENSES	7,880.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	98,443.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

TUITION SUBVENTION	4,524,908.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSES	90,563.
RENTAL EXPENSES	7,880.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	98,443.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

TUITION SUBVENTION	4,524,908.

PART V, LINE 4

EXPLANATION: THE ACADEMY'S ENDOWMENT CONSISTS OF 10 INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PUROSES AND TO SUPPORT ITS PROGRAM.

SCHEDULE E (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization: HEBREW ACADEMY OF CLEVELAND

Employer identification number: 34-0714428

Part I

		YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	X	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain If you need more space, use Part II	3	X	

ADMISSION DOCUMENTS INCLUDE THE RACIALLY NONDISCRIMINATORY POLICY AS WELL AS TWICE YEARLY NEWSPAPER PUBLICATIONS. THE BYLAWS ALSO INCLUDE THE POLICY.

4	Does the organization maintain the following?			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	
	If you answered "No" to any of the above, please explain If you need more space, use Part II.			
5	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	5a		X
b	Admissions policies?	5b		X
c	Employment of faculty or administrative staff?	5c		X
d	Scholarships or other financial assistance?	5d		X
e	Educational policies?	5e		X
f	Use of facilities?	5f		X
g	Athletic programs?	5g		X
h	Other extracurricular activities?	5h		X
	If you answered "Yes" to any of the above, please explain If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b	Has the organization's right to such aid ever been revoked or suspended?	6b		X
	If you answered "Yes" to either line 6a or line 6b, explain on Part II.			
7	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

EXPLANATION: NATIONAL SCHOOL LUNCH PROGRAM, AUXILIARY FUNDING, ERATE PROGRAM, CHILD CARE SUBSIDIES, TITLE FUNDING, MANDATED SERVICES, EDCHOICE SCHOLARSHIPS.

SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open To Public Inspection

Name of the organization: HEBREW ACADEMY OF CLEVELAND

Employer identification number: 34-0714428

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

- a ☐ Mail solicitations
- b ☐ Internet and email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000

		(a) Event #1 FUNDRAISING SCHOOL EVENT (event type)	(b) Event #2 SCHOLARSHIP DINNER (event type)	(c) Other events 1 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	86,473.	11,430.	13,376.	111,279.
	2 Less: Contributions	22,122.			22,122.
	3 Gross income (line 1 minus line 2)	64,351.	11,430.	13,376.	89,157.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	30,628.			30,628.
	6 Rent/facility costs				
	7 Food and beverages		42,858.		42,858.
	8 Entertainment				
	9 Other direct expenses			5,954.	5,954.
	10 Direct expense summary. Add lines 4 through 9 in column (d)			▶	79,440.
	11 Net income summary. Subtract line 10 from line 3, column (d)			▶	9,717.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue			57,605.	57,605.
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses			11,122.	11,122.
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☒ Yes 100.00 % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)			▶	11,122.
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)			▶	46,483.

9 Enter the state(s) in which the organization operates gaming activities: OH

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☒ No

b If "No," explain: WE ARE A NONPROFIT SCHOOL AND WE HOLD A CASH RAFFLE. IF YOU PURCHASE A RAFFLE TICKET FOR $100, YOU ARE ENTERED INTO THE DRAWING FOR $10,000.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain:

** SEE PART IV FOR COMPLETE EXPLANATIONS

11 Does the organization operate gaming activities with nonmembers? [X] Yes [ ] No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? [ ] Yes [X] No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13a	100.00 %
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ RABBI ELI DESSLER

Address ▶ 1860 SOUTH TAYLOR ROAD - CLEVELAND HEIGHTS, OH 44118

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? [ ] Yes [X] No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____ .

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ RABBI ELI DESSLER

Gaming manager compensation ▶ $ 1,000.

Description of services provided ▶ THE SERVICES ARE INCLUDED IN THE FINANCIAL DIRECTOR, RABBI ELI DESSLER'S TOTAL COMPENSATION FOR THE YEAR.

[X] Director/officer [ ] Employee [ ] Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? [ ] Yes [X] No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
HEBREW ACADEMY OF CLEVELAND

Employer identification number
34-0714428

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AMERICAN FRIENDS OF THE BET-EL CENTER - 50 POLK AVE - HEMPSTEAD, NY 11550	11-2586564	501(C)(3)	8,000.	0.			GENERAL SUPPORT
CLEVELAND TORAH CENTER 2120 SOUTH GREEN RD SOUTH EUCLID, OH 44121	46-2826301	501(C)(3)	188,950.	0.			GENERAL SUPPORT
CONGREGATION BAIS ISAAC ZVI 1019 46TH STREET BROOKLYN, NY 11219	11-2240753	RELIGIOUS ORG	5,000.	0.			GENERAL SUPPORT
CONGREGATION BETH JEHUDA 239 CRAFTON AVE STATEN ISLAND, NY 10314	13-3007845	RELIGIOUS ORG	5,000.	0.			GENERAL SUPPORT
CONGREGATION KNESSES BAIS LEVI 128 E 8TH ST LAKEWOOD, NJ 08701	45-5285456	RELIGIOUS ORG	25,000.	0.			GENERAL SUPPORT
CONGREGATION SHOMER SCHABBOS 1801S TAYLOR RD CLEVELAND HTS, OH 44118	34-6542270	RELIGIOUS ORG	29,860.	0.			GENERAL SUPPORT

▶ 24.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

LHA **For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule I (Form 990) (2013)

332101
10-29-13

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MESIVTA CHAIM BERLIN 1585 CONEY ISLAND AVE BROOKLYN, NY 11230	11-2145827	501(C)(3)	30,000.	0.			GENERAL SUPPORT
OHR SOMAYACH 1399 CONEY ISLAND AVE BROOKLYN, NY 11230	13-3503155	501(C)(3)	7,000.	0.			GENERAL SUPPORT
OPERAITON OPEN CURTAIN 835 BARBERRY LN WOODSBURGH, NY 11598	23-1670890	501(C)(3)	15,000.	0.			GENERAL SUPPORT
RABBINICAL COLLEGE OF TELSHE 28400 EUCLID AVE WICKLIFFE, OH 44092	34-0801310	501(C)(3)	5,100.	0.			GENERAL SUPPORT
TOMCHAI TORAH PO BOX 17 MONSEY, NY 10952	26-0574981	501(C)(3)	25,000.	0.			GENERAL SUPPORT
TORAH LIFE 3708 SEVERN RD CLEVELAND HTS, OH 44118	34-1837292	501(C)(3)	12,250.	0.			GENERAL SUPPORT
TORAH UMESORAH - NATIONAL SOCIETY FOR HEBREW DAY SCHOOLS - 620 FOSTER AVE - BROOKLYN, NY 11230	13-5564128	501(C)(3)	54,000.	0.			GENERAL SUPPORT
YESHIVA OHR YISROEL 8800 SEAVIEW AVE BROOKLYN, NY 11236	20-1750045	501(C)(3)	15,000.	0.			GENERAL SUPPORT
YESHIVA TIFERES AVIGOR-CONGREGATION TIFERES AVIGDOR - PO BOX 181487 - CLEVELAND HTS, OH 44118	20-3865985	501(C)(3)	12,000.	0.			GENERAL SUPPORT

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
TUITION ASSISTANCE	649	4,524,908.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

PART I, LINE 2:

EXPLANATION: DETAILED RECORDS BY FAMILY ARE KEPT IN OUR RECEIVABLES SYSTEM ON HOW MUCH SUBVENTION WAS AWARDED. FAMILIES SUBMIT A SCHOLARSHIP APPLICATION WHEN THEY REGISTER THEIR CHILDREN. THE TUITION COMMITTEE REVIEWS EACH APPLICATION INDIVIDUALLY. THE REGISTRAR KEEPS A TALLY OF HOW MUCH SHOLARSHIP DOLLARS ARE AWAILABLE.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

HEBREW ACADEMY OF CLEVELAND

Employer identification number

34-0714428

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		
1b			
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?		
2			
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☒ Compensation committee ☐ Independent compensation consultant ☒ Form 990 of other organizations ☒ Written employment contract ☐ Compensation survey or study ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment?		X
4a			
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		X
4b			
c	Participate in, or receive payment from, an equity-based compensation arrangement?		X
4c			
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.		
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?		X
5a			
b	Any related organization?		X
5b			
	If "Yes" to line 5a or 5b, describe in Part III.		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of·		
a	The organization?		X
6a			
b	Any related organization?		X
6b			
	If "Yes" to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		X
7			
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		X
8			
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		
9			

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) RABBI ELI DESSLER	(i)	196,146.	0.	0.	5,925.	3,691.	205,762.	0.
FINANCIAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) RABBI SIMCHA DESSLER	(i)	196,408.	0.	0.	5,925.	3,691.	206,024.	0.
EDUCATIONAL DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II Also complete this part for any additional information.

SCHEDULE L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open To Public Inspection

Name of the organization: HEBREW ACADEMY OF CLEVELAND

Employer identification number: 34-0714428

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	(d) From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) No	(h) Approved by board or committee? Yes	(h) No	(i) Written agreement? Yes	(i) No
RABBI SIMCHA DE	EDUCATIO	HOUSING		X	25,000.	25,000.		X	X		X	
Total					▶ $	25,000.						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

SEE PART V FOR CONTINUATIONS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: RABBI SIMCHA DESSLER

(B) RELATIONSHIP WITH ORGANIZATION: EDUCATIONAL DIRECTOR

(C) PURPOSE OF LOAN: HOUSING LOAN

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization

HEBREW ACADEMY OF CLEVELAND

Employer identification number

34-0714428

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND COMMUNITY. THE CREATION OF ERETZ YISROEL IS ONE OF THE SEMINAL EVENTS IN JEWISH HISTORY. RECOGNIZING THE SIGNIFICANCE OF ERETZ YISROEL AND ITS NATIONAL INSTITUTIONS, WE SEEK TO INSTILL IN OUR STUDENTS AN ATTACHMENT TO ERETZ YISROEL AND ITS PEOPLE AS WELL AS A SENSE OF RESPONSIBILITY FOR THEIR WELFARE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

INDIVIDUAL STUDENTS BROUGHT TO THEIR ATTENTION BY TEACHERS, AND OUTLINE AN INDIVIDUAL EDUCATIONAL PROGRAM FOR EACH CHILD.

FORM 990, PART VI, SECTION A, LINE 2:

EXPLANATION: RABBI SIMCHA DESSLER, RABBI ELI DESSLER AND REUVEN DESSLER HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 11:

EXPLANATION: OUR 990 IS APPROVED BY THE BOARD OF DIRECTORS BEFORE THE RETURN IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

EXPLANATION: EACH TRUSTEE, OFFICER, COMMITTEE MEMBER AND EMPLOYEE IN A POSITION TO INFLUENCE OR VOTE ON SCHOOL POLICY OR EXPENDITURES ("KEY INDIVIDUAL" COLLECTIVELY "KEY INDIVIDUALS") SHALL EXERCISE GOOD FAITH IN ALL TRANSACTIONS RELATING TO THE SCHOOL AND SHALL NOT USE HIS OR HER POSITION OF KNOWLEDGE GAINED THEREFROM, DIRECTLY OR INDIRECTLY, TO PERMIT A CONFLICT TO ARISE BETWEEN THE SCHOOL INTERESTS AND:

1.) SUCH KEY INDIVIDUAL'S PERSONAL INTEREST;

2.) THE PERSONAL INTERESTS OF A SPOUSE OR OTHER FAMILY MEMBER OF THE KEY INDIVIDUAL (THE "FAMILY MEMBERS");

3.) THE INTERESTS OF ANY CORPORATION, PARTNERSHIP, PROPRIETORSHIP, FIRM, ASSOCIATION OR OTHER ENTITY IN WHICH A KEY INDIVIDUAL OR FAMILY MEMBER IS A DIRECTOR, TRUSTEE, OFFICER OR IS AN EMPLOYEE WITH SIGNIFICANT ADMINISTRATIVE RESPONSIBILITIES OR IN WHICH SUCH PERSON HAS ANY FINANCIAL INTEREST (OR IF A PUBLICLY TRADED COMPANY, AN OWNERSHIP INTEREST OF AT LEAST 5%) AS A SHAREHODLER, PARTNER, OWNER OR OTHERWISE (COLLECTIVELY, "RELATED ENTITIES").

ALL ACTS OF KEY INDIVIDUALS SHALL BE UNDERTAKEN FOR THE BENEFIT OF THE SCHOOL WITH RESPECT TO TRANSACTIONS, ACTIVITIES OR DEALINGS RELATED TO THE SCHOOL.

WITH RESPECT TO ANY PROPOSED CONTRACT OR OTHER TRANSACTION (OTHER THAN AN ALLOCATION OR GRANT TO A BENEFICIARY AGENCY OR OTHER CHARITABLE ORGANIZATION MADE FOR FURTHER ENHANCEMENT OF THE SCHOOL'S EXEMPT PURPOSES) BETWEEN THE SCHOOL AND ONE OR MORE KEY INDIVIDUALS, FAMILY MEMBERS, OR RELATED ENTITIES, WHICH IS CONSIDERED BY THE BOARD OF TRUSTEES, THE OFFICERS, OR ANY COMMITTEE OF THE SCHOOL, FOR AUTHORIZATION, APPROVAL OR RATIFICATION, THE FOLLOWING RULES SHALL APPLY:

1.) FULL DISCLOSURE OF THE RELATIONSHIP OR INTEREST SHALL BE MADE BY THE KEY INDIVIDUAL TO THE PRESIDENT OF THE SCHOOL AND THE CHAIRMAN OF ANY COMMITTEE ACTING ON THE CONTRACT OR TRANSACTION PRIOR TO DISCUSSION OR ACTION ON SUCH CONTRACT OR TRANSACTION;

2.) THE CONTRACT OR TRANSACTION WILL BE CONSIDERED PROPERLY AUTHORIZED, APPROVED, OR RATIFIED ONLY IF THERE IS A FAVORABLE VOTE OF A MAJORITY OF THE SCHOOL'S TRUSTEES, OFFICERS OR COMMITTEE MEMBERS (WHICHEVER GROUP IS ACTING ON THE CONTRACT OR TRANSACTION) PRESENT AND VOTING AT

SUCH MEETING AND THE KEY INDIVIDUAL WHO HAS SUCH A RELATIONSHIP OR INTEREST DOES NOT VOTE UPON OR USE HIS OR HER PERSONAL INFLUENCE ON NOR PARTICIPATE IN (OTHER THAN TO PRESENT FACTUAL INFORMATION OR RESPOND TO QUESTIONS) THE DISCUSSION OR DELIBERATIONS WITH RESPECT TO SUCH CONTRACT OR TRANSACTION;

3.) THE KEY INDIVIDUAL WHO HAS SUCH A RELATIONSHIP OR INTEREST SHALL NOT BE COUNTED IN DETERMINING THE EXISTENCE OF A QUORUM FOR THE PURPOSE OF VOTING UPON THE CONTRACT OR TRANSACTION AT ANY MEETING;

4.) THE MINUTES OF THE MEETING SHALL REFLECT THE DISCLOSURE MADE, THE VOTE TAKEN AND, WHERE APPLICABLE, THE ABSTENTION FROM VOTING AND PARTICIPATION OF THE KEY INDIVIDUAL.

THIS CONFLICT OF INTEREST POLICY SHALL BE REVIEWED ANNUALLY AT THE INITIAL MEETING OF THE BOARD OF TRUSTEES FOLLOWING THE CORPORATION'S ANNUAL MEETING AND ANY NEW KEY INDIVIDUAL SHALL BE PROVIDED WITH A COPY OF THIS POLICY UPON COMMENCEMENT OF HIS OR HER POSITION. A COPY OF THIS POLICY SHALL ALSO BE SENT AT LEAST ANNUALLY TO EACH KEY INDIVIDUAL.

FORM 990, PART VI, SECTION B, LINE 15:

EXPLANATION: EACH ADMINISTRATOR AND PRINCIPAL IS APPROVED BY THE EXECUTIVE BOARD OF DIRECTORS. EACH POSITION IS COMPARED TO SIMILAR POSITIONS IN OTHER JEWISH DAY SCHOOLS ACROSS THE COUNTRY AND THEN THE COST OF LIVING IS TAKEN INTO CONSIDERATION. IN 2010 A PRINCIPAL WAS HIRED. THAT WAS THE LAST TIME THIS WAS DONE FOR AN ADMINISTRATOR. ALL OF THE OTHER ADMINISTRATORS HAVE BEEN HERE FROM BETWEEN 10-20 YEARS. THE EDUCATIONAL DIRECTORS HAS BEEN HERE FOR 16 YEARS AND THE FINANCIAL DIRECTOR HAS BEEN HERE FOR 22 YEARS.

FORM 990, PART VI, SECTION C, LINE 19:

EXPLANATION: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF

Name of the organization: HEBREW ACADEMY OF CLEVELAND

Employer identification number: 34-0714428

INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

UNFUNDED PENSION LIABILITY 906,981.

FORM 990, PART XII, LINE 2C

EXPLANATION: AUDIT OVERSIGHT AND SELECTION OF AN INDEPENDENT ACCOUNTANT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) DAVID KELLER TRUSTEE	1.00	X						0.	0.	0.
(28) JOSHUA KLARFELD TRUSTEE	1.00	X						0.	0.	0.
(29) NATI KLEIN TRUSTEE	1.00	X						0.	0.	0.
(30) ROBERT KLEIN TRUSTEE	1.00	X						0.	0.	0.
(31) RABBI YONI KLEIN TRUSTEE	1.00	X						0.	0.	0.
(32) SHLOMO KOYFMAN TRUSTEE	1.00	X						0.	0.	0.
(33) RABBI NOCHUM D. KUTOFF TRUSTEE	1.00	X						0.	0.	0.
(34) DAVID LANDMAN TRUSTEE	1.00	X						0.	0.	0.
(35) ANDREW R. LEFKOWITZ TRUSTEE	1.00	X						0.	0.	0.
(36) PENINNAH LIPTON TRUSTEE	1.00	X						0.	0.	0.
(37) ARI LUNDNER TRUSTEE	1.00	X						0.	0.	0.
(38) DOVID MALCMACHER TRUSTEE	1.00	X						0.	0.	0.
(39) PINCHAS MIKHLI TRUSTEE	1.00	X						0.	0.	0.
(40) NECHE MOERMAN TRUSTEE	1.00	X						0.	0.	0.
(41) ARI MOSENKIS TRUSTEE	1.00	X						0.	0.	0.
(42) MOSHE NEUMAN TRUSTEE	1.00	X						0.	0.	0.
(43) ADAM POLLACK TRUSTEE	1.00	X						0.	0.	0.
(44) NATHAN POLLACK TRUSTEE	1.00	X						0.	0.	0.
(45) ALAN SCHABES TRUSTEE	1.00	X						0.	0.	0.
(46) ALAN SCHLESINGER TRUSTEE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) CAROL SCHOTTENSTEIN TRUSTEE	1.00	X						0.	0.	0.
(48) DAVID SEIGER TRUSTEE	1.00	X						0.	0.	0.
(49) JACK SMILOVITZ TRUSTEE	1.00	X						0.	0.	0.
(50) TEHILLAH STELZER TRUSTEE	1.00	X						0.	0.	0.
(51) MALKY TRAUBE TRUSTEE	1.00	X						0.	0.	0.
(52) SHIMEON WEINER TRUSTEE	1.00	X						0.	0.	0.
(53) RUTI WOLF TRUSTEE	1.00	X						0.	0.	0.
(54) CHAYA WOLF TRUSTEE	1.00	X						0.	0.	0.
(55) BRIAN M. WOLOVITZ TRUSTEE	1.00	X						0.	0.	0.
(56) RABBI ELI DESSLER FINANCIAL DIRECTOR	40.00	X		X				196,146.	0.	9,616.
(57) RABBI SIMCHA DESSLER EDUCATIONAL DIRECTOR	40.00	X						196,408.	0.	9,616.
(58) RABBI YISSOCHOR FISHMAN HIGH SCHOOL PRINCIPAL	40.00	X						118,274.	0.	7,277.
(59) RABBI ASHER NEWMAN YESHIVA KETANA PRINCIPAL	40.00	X						104,515.	0.	3,522.
Total to Part VII, Section A, line 1c								615,343.		30,031.

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CONGREGATION KHAL YEREIM 1771 S TAYLOR RD CLEVELAND HTS, OH 44118	34-1314156	RELIGIOUS ORG	26,600.	0.			GENERAL SUPPORT
CONGREGATION MESIVTA OF TOLEDO 4200 WALNUT LAKE RD WEST BLOOMFIELD, MI 48323	27-3327439	RELIGIOUS ORG	12,500.	0.			GENERAL SUPPORT
HAC 1860 SOUTH TAYLOR RD CLEVELAND HTS, OH 44118	34-0714428	501(C)(3)	157,920.	0.			GENERAL SUPPORT
JEWISH FAMILY EXPERIENCE 23980 CHAGRIN BLVD STE 100 BEACHWOOD, OH 44122	26-0839035	501(C)(3)	13,000.	0.			GENERAL SUPPORT
KEREN Y & Y 125 CAREY ST LAKEWOOD, NJ 08701	22-3209160	501(C)(3)	16,000.	0.			GENERAL SUPPORT
KIDS OF COURAGE 445 CENTRAL AVE, STE 216 CEDARHURST, NY 11516	26-3364700	501(C)(3)	12,500.	0.			GENERAL SUPPORT
KOLLEL 2475 SOUTH GREEN RD BEACHWOOD, OH 44118	26-0384487	501(C)(3)	48,010.	0.			GENERAL SUPPORT
MACHZIKEI HADAS RABBI'S FUND 20 5TH ST LAKEWOOD, NJ 08701	26-0743181	501(C)(3)	8,000.	0.			GENERAL SUPPORT
MATAN B'SAYSER 1928 JANETTE AVE CLEVELAND HTS, OH 44118	34-1577230	501(C)(3)	38,100.	0.			GENERAL SUPPORT