

# Application: International Leadership Charter High School

Elaine Ruiz Lopez - elopez@ilchs.org  
2022-2023 Annual Report

## Summary

ID: 0000000160  
Last submitted: Oct 27 2023 03:12 PM (EDT)  
Labels: SUNY Trustees

## Entry 1 School Info and Cover Page

Completed - Aug 25 2023

### Instructions

#### Required of ALL Charter Schools

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

## Entry 1 School Information and Cover Page

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

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

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL 800000059326

**a1. Popular School Name**

International Leadership Charter High School

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

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

SUNY BOARD OF TRUSTEES

**c. School Unionized**

Is your charter school unionized?

No

**d. DISTRICT / CSD OF LOCATION**

CSD #10 - BRONX

**e. Date of Approved Initial Charter**

Jan 9 2006

**f. Date School First Opened for Instruction**

Sep 11 2006

**g. Approved School Mission and Key Design Elements**

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

N/A

**h. School Website Address**

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

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

380

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

310

**k. Grades Served**

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

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

**Responses Selected:**

12

I. Charter Management Organization

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

No
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FACILITIES INFORMATION

m. FACILITIES

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

	Yes, 2 sites
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School Site 1 (Primary)

**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	3030 Riverdale Ave. Bronx NY 10463	7185622300	NYC CSD 10	9-12	6; 9-12	6

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Dr. Elaine Ruiz Lopez	CEO	917-587-6407		
Operational Leader	Desiree Grand	Director of Facilities and Operations	646-938-8129		
Compliance Contact	Dr. Elaine Ruiz Lopez	CEO	917-587-6407		
Complaint Contact	Dr. Elaine Ruiz Lopez	CEO	917-587-6407		
DASA Coordinator	Edilis Gonzalez	Director of Parent Engagement	718-562-2300		
Phone Contact for After Hours Emergencies	Desiree Grand	Director of Operations	646-938-8129		

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

Private Space

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

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

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

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

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

[110554 322 W 231 St Final CO.pdf](#)

**Filename:** 110554 322 W 231 St Final CO.pdf **Size:** 60.6 kB

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**Site 1 Fire Inspection Report**

*This is required, marked optional for administrative purposes.*

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**School Site 2**

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## m2. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	3515 Bainbridge Ave. Bronx, New York 10467	7185622300	NYC CSD 10	None	6	6

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	9175876407	CEO	917-587-6407		
Operational Leader	Desiree Grand	Director of Operations			
Compliance Contact	Dr. Elaine Ruiz Lopez	CEO	917-587-6407		
Complaint Contact	Dr. Elaine Ruiz Lopez	CEO	917-587-6407		
DASA Coordinator	Edilis Gonzalez	Director of Parent Engagement			
Phone Contact for After Hours Emergencies	Desiree Grand	Director of Operations	646-938-8129		

**m2b. Is site 2 in public (co-located) space or in private space?**

Private Space

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

**m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .**

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

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

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

[thumbnail\\_image001.png](#)

**Filename:** thumbnail\_image001.png **Size:** 432.4 kB

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**Site 2 Fire Inspection Report**

*This is required, marked optional for administrative purposes.*

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

Separate by semi-colon (;)

Not Applicable

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**CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR**



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

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

Yes

**o2. Summary of Charter Revisions**

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in Maximum Approved Enrollment	We requested a revision from an enrollment of 380 down to 350.	March 1, 2021	
2				
3				
4				
5				

**More revisions to add?**

No

**ATTESTATIONS**

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

Name	Dr. Elaine Ruiz Lopez
Position	CEO
Phone/Extension	917-587-6407
Email	<a href="mailto:elopez@ilchs.org">elopez@ilchs.org</a>

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

#### Responses Selected:

Yes

As outlined in ENTRY 10:

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

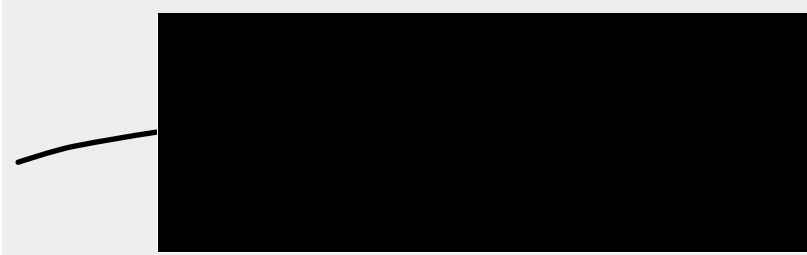
#### Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Date

Aug 1 2023



Thank you.

## Entry 2 Links to Critical Documents on School Website

Completed - Aug 25 2023

### Instructions

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

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

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

6. Authorizer-approved FOIL Policy; and

7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

## Form for Entry 2 Links to Critical Documents on School Website

School Name: International Leadership Charter High School

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

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

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

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

Thank you.



## Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

## Instructions

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

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

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

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

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

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

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#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

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

(No response)

## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
Academic Goal 35				
Academic Goal 36				
Academic Goal 37				
Academic Goal 38				
Academic Goal 39				
Academic Goal 40				
Academic Goal 41				



Academic Goal 42				
Academic Goal 43				
Academic Goal 44				
Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
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Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

#### 4. ORGANIZATION GOALS

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

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## 2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

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

(No response)

**6. FINANCIAL GOALS**

**2022-2023 Progress Toward Attainment of Financial Goals**

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

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

(No response)

**2021-2022 Progress Toward Attainment of Financial Goals**

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

**Thank you.**

## Entry 3 Accountability Plan Progress Reports

Incomplete

### Instructions

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

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

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

## Entry 4 - Audited Financial Statements

Completed - Oct 27 2023

#### Required of ALL Charter Schools

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

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

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

#### [ILCHS FIN STMTS 6-30-23](#)

Filename: ILCHS\_FIN\_STMTS\_6-30-23.pdf Size: 1.1 MB

## Entry 4a – Audited Financial Report Template (SUNY)

Incomplete

#### Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Incomplete - Hidden from applicant

#### Instructions - Regents-Authorized Charter Schools ONLY

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

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

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

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

## Entry 4c – Additional Financial Documents

Incomplete - Hidden from applicant

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

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

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

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

## Entry 4d - Financial Contact Information

Incomplete - Hidden from applicant

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

## Form for "Financial Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
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## Entry 5 – Fiscal Year 2023-2024 Budget

Incomplete

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

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

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

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

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

Completed - Aug 25 2023

### Required of ALL Charter Schools

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

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

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

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

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

### [AR FinancialDisclosure 8123](#)

Filename: AR\_FinancialDisclosure\_8123.pdf Size: 2.6 MB

## Entry 7 BOT Membership Table

Completed - Aug 25 2023

## Instructions

### Required of ALL charter schools

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

## Entry 7 BOT Table



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

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**Authorizer:**

Who is the authorizer of your charter school?

SUNY

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Natalie Lozada	[REDACTED]	Chair	Academic Financial	Yes	3	07/01/2023	06/30/2026	10
2	Edmond Turkson	[REDACTED]	Secretary	Financial Facilities	Yes	3	07/01/2023	06/30/2026	10
3	Maria Garcia	[REDACTED]	Trustee/Member	Academic Parent Advisory Council	Yes	5	07/01/2017	06/30/2024	10
4	Carmen Mendez	[REDACTED]	Vice Chair	Financial	Yes	2	07/01/2023	06/30/2027	10
5	Yanelis Munoz	[REDACTED]	Trustee/Member	Financial Parent Advisory Council	Yes	1	07/01/2023	06/30/2026	10
6	Yahaira Dominguez	[REDACTED]	Trustee/Member	Governance Alternate Secretary	Yes	5	07/30/2023	06/30/2023	5 or less
7	Denise Martinez	[REDACTED]	Trustee/Member	Academic Governance	Yes	2	06/30/2026	06/30/2025	10

				Parent Advisory Council					
8									
9									

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

No

**2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES**

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

a. Total Number of BOT Members on June 30, 2023	7
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	7

**3. Number of Board meetings held during 2022-2023**

10

**4. Number of Board meetings scheduled for 2023-2024**

11

Total number of Voting Members on June 30, 2023:

6

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

0

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

1

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

7

Thank you.

## Entry 8 Board Meeting Minutes

Completed - Aug 25 2023 - Hidden from applicant

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

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

**[CompleteBoardMinutes 2023](#)**

Filename: CompleteBoardMinutes\_2023.pdf Size: 434.1 kB

## Entry 9 Enrollment & Retention

Completed - Aug 25 2023

**[Instructions for submitting Enrollment and Retention Efforts](#)**

**Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are

economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

**\*SUNY-authorized charter schools**

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

## Entry 9 Enrollment and Retention of Special Populations

### Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>Multiple Open Houses Outreach to Community Schools English Language Learners/Multilingual Learners</p> <p>Full page advertisement in local and citywide newspapers.</p>	<p>Multiple Open Houses Outreach to Community Schools</p> <p>Visits to Middle Schools in CSD 10 Outreach to Community Schools</p> <p>Full page advertisement in local and citywide newspapers.</p> <p>Coordination of a Family Summer Fun Field Day for new applicants.</p>
English Language Learners	<p>Targeted Open Houses to Middle Schools with Dual Language/Bilingual Programs to recruit a maximum number of English Language Learners/Multilingual Learners</p>	<p>Targeted Open Houses to Middle Schools with Dual Language/Bilingual Programs to recruit a maximum number of English Language Learners/Multilingual Learners.</p> <p>Coordination of a Family Summer Fun Field Day for new applicants.</p>
Students with Disabilities	<p>Multiple Open Houses and Outreach to Community Schools &amp; Concentrated recruitment efforts in middle schools with SETTS Outreach to CSE</p>	<p>Multiple Open Houses and Outreach to Community Schools &amp; Concentrated recruitment efforts in middle schools with SETTS Outreach to CSE</p>

## Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>Allocation of free uniforms and book bags.</p> <p>Providing Laptops and Internet Connections to improve home to school learning.</p> <p>Purchasing more school to home technology</p> <p>Increasing parent participation in technology use and supporting their children.</p>	<p>Allocation of free uniforms and book bags.</p> <p>Providing Laptops and Internet Connections to improve home to school learning.</p> <p>Purchasing more school to home technology</p> <p>Increasing parent participation in technology use and supporting their children.</p>
English Language Learners	<p>Hiring ELL and Literacy specialists</p> <p>Increasing ELL and Literacy specialists &amp; capacity in hiring.</p> <p>Providing Laptops and Internet Connections to improve home to school learning.</p> <p>Hiring Bilingual faculty in all math, science content areas.</p> <p>Increase communication with parents regarding at home tutoring and support.</p>	<p>Allocation of free uniforms and book bags.</p> <p>Providing Laptops and Internet Connections to improve home to school learning.</p> <p>Providing workshops to Increase parent participation in technology use and supporting their children.</p> <p>Hiring ELL and Literacy specialists</p> <p>Increasing ELL and Literacy specialists &amp; capacity in hiring</p> <p>Hiring Bilingual faculty in all math, science content areas.</p> <p>Increase communication with parents regarding at home tutoring and support.</p>
Students with Disabilities	<p>Provide highly qualified service providers and SETTS teacher for instructional support.</p>	<p>Continue to Provide highly qualified service providers and SETTS teacher for instructional support.</p>

	<p>Hiring highly qualified service providers and SETTS teacher for instructional support.</p> <p>Opening up Saturday Academy and Tutoring by October of academic year.</p>	<p>Increasing opportunities for one to one learning through various software aligned with the curriculum and educational technology for independent learning.</p> <p>Opening up Saturday Academy and Tutoring by October of academic year.</p>
--	--	--

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 25 2023

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

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

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

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

#### 1. Emergency Conditional Clearances

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

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.



## **B. Emergency Conditional Clearances**

### **Emergency Conditional Clearances**

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

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

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

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### **Attestation**

#### **Responses Selected:**

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

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

**Incomplete** - Hidden from applicant

### **Instructions**

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

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

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

## **Entry 11 Uncertified Teachers**

**School Name:**

---

# Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

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

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

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

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

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

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

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

	FTE Count
Total	

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Thank you.

Entry 12 Organization Chart

Completed - Aug 25 2023 - Hidden from applicant

[Instructions](#)

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

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

### [InternationalLeadershipOrganization Chart Final 2023](#)

Filename: InternationalLeadershipOrganizatio\_DeUhdX.pdf Size: 91.0 kB

## Entry 13 School Calendar

Completed - Aug 25 2023

[Instructions for submitting School Calendar](#)

### Required of ALL Charter Schools

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

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

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

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

### [SCHOOL-WIDE CALENDAR MS 23-24 Final](#)

Filename: SCHOOL-WIDE\_CALENDAR\_MS\_23-24\_Final.pdf Size: 152.7 kB

## Entry 14 Staff Roster

Incomplete - Hidden from applicant

### [INSTRUCTIONS](#)

### Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

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

## Optional Additional Documents to Upload (BOR)

Incomplete

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**

**FINANCIAL STATEMENTS**

**JUNE 30, 2023 AND 2022**

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL  
JUNE 30, 2023 AND 2022**

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A GARY AARONSON, CPA

FAX (212) 684-4853

Independent Auditor's Report

Board of Trustees of  
International Leadership Charter High School

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

***Opinion***

I have audited the accompanying financial statements of International Leadership Charter High School, a New York not-for-profit corporation, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of International Leadership Charter High School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of International Leadership Charter High School and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

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

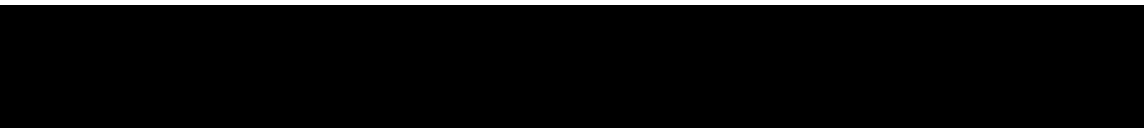
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

### ***Supplementary Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated October 18, 2023, on my consideration of International Leadership Charter High School's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of International Leadership Charter High School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering International Leadership Charter High School's internal control over financial reporting and compliance.



New York, New York  
October 18, 2023

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2023 AND 2022**

A S S E T S

	<u>2023</u>	<u>2022</u>
<b>Current Assets</b>		
Cash	\$ 521,439	\$ 1,080,155
Grants and other receivable	1,414,161	487,670
Investment - retirement plan	83,524	53,524
Prepaid expenses	<u>48,083</u>	<u>61,420</u>
Total Current Assets	2,067,207	1,682,769
<b>Property and Equipment</b>		
Building	18,052,256	18,052,256
Land	2,530,000	2,530,000
Furniture and fixtures	341,514	319,230
Computers and equipment	<u>854,571</u>	<u>515,898</u>
	21,778,341	21,417,384
Less accumulated depreciation	<u>(4,071,553)</u>	<u>(3,497,794)</u>
Property and equipment, net	17,706,788	17,919,590
Right-of-use assets-Operating leases, net	1,299,798	-
<b>Other Assets</b>		
Restricted cash	2,862,487	2,974,833
Predevelopment costs	1,778,305	411,515
Security deposits	25,325	-
Cash in escrow	<u>75,171</u>	<u>75,289</u>
Total Other Assets	<u>4,741,288</u>	<u>3,461,637</u>
<b>TOTAL ASSETS</b>	<u><u>\$25,815,081</u></u>	<u><u>\$23,063,996</u></u>

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

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2023 AND 2022**

LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
<b>Current Liabilities</b>		
Accounts payable	\$ 1,123,478	\$ 851,717
Accrued expenses	356,268	229,223
Accrued interest payable	537,031	548,106
Deferred compensation	83,524	53,524
Deferred revenue	-	411,515
Current portion of lease obligations - operating leases	386,355	-
Loans payable - bank	95,683	-
Notes payable - current	319,762	-
Bonds payable - current	<u>445,000</u>	<u>425,000</u>
Total Current Liabilities	3,347,101	2,519,085
<b>Long-Term Liabilities</b>		
Notes payable - long term	180,238	-
Long-term lease obligations - operating leases	1,081,885	-
Bonds payable, net of unamortized bond issuance costs	<u>16,878,139</u>	<u>17,289,372</u>
Total Long-Term Liabilities	<u>18,140,262</u>	<u>17,289,372</u>
Total Liabilities	21,487,363	19,808,457
<b>Net Assets</b>		
Net Assets without donor restrictions	<u>4,327,718</u>	<u>3,255,539</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$25,815,081</u></u>	<u><u>\$23,063,996</u></u>

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

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>Revenue and other support</b>		
Public school district:		
Resident Student Enrollment	\$ 5,314,239	\$ 5,899,745
Students with Disabilities	20,780	178,902
Government Grants and contracts:		
Federal - Title and IDEA	247,420	276,282
Federal - Other	1,159,837	491,925
Foundation Grants	1,511,515	139,000
Contributions	52,337	42,101
Interest income	<u>82,403</u>	<u>2,141</u>
 Total Revenue and Other Support	 <u>8,388,531</u>	 <u>7,030,096</u>
<b>Expenses</b>		
Program services		
Regular education	5,228,379	4,907,535
Special education	<u>1,214,334</u>	<u>1,189,905</u>
 Total Program Services	 <u>6,442,713</u>	 <u>6,097,440</u>
 Management and General	 <u>873,639</u>	 <u>844,984</u>
 Total expenses	 <u>7,316,352</u>	 <u>6,942,424</u>
 <b>Change in Net Assets</b>	 1,072,179	 87,672
Net Assets without Donor Restrictions - Beginning of year	<u>3,255,539</u>	<u>3,167,867</u>
Net Assets without Donor Restrictions - End of year	<u><u>\$ 4,327,718</u></u>	<u><u>\$ 3,255,539</u></u>

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

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

		Program Services			Supporting Services	
	No. Of Positions	Regular Education	Special Education	Total Education	Management & General	Total
Administrative staff	12	\$ 745,273	\$ 186,318	\$ 931,591	\$ 310,530	\$1,242,121
Instructional personnel	20	1,292,694	149,831	1,442,525	-	1,442,525
	32					
Total Salaries		2,037,967	336,149	2,374,116	310,530	2,684,646
Payroll taxes and fringe benefits		325,755	53,793	379,548	49,830	429,378
Retirement		50,817	8,392	59,209	7,773	66,982
Legal services		-	-	-	59,029	59,029
Accounting / audit services		-	-	-	150,104	150,104
Other purchased / professional / consulting		267,713	66,692	334,405	21,271	355,676
Facility interest		729,530	280,588	1,010,118	112,237	1,122,355
Repairs and maintenance		101,504	39,040	140,544	15,616	156,160
Insurance		111,477	42,876	154,353	17,150	171,503
Utilities		71,311	27,427	98,738	10,971	109,709
Supplies / materials		50,020	5,797	55,817	-	55,817
Equipment / furnishings		12,200	4,692	16,892	1,877	18,769
Staff development		244,411	30,638	275,049	16,377	291,426
Marketing / recruitment		126,463	14,658	141,121	-	141,121
Technology		50,272	19,335	69,607	7,735	77,342
Food service		127,008	14,721	141,729	-	141,729
Student services		316,526	36,688	353,214	-	353,214
Office expense		45,192	17,381	62,573	6,952	69,525
Lease expense - operating lease		143,504	55,194	198,698	22,077	220,775
Depreciation		372,943	143,440	516,383	57,376	573,759
Miscellaneous expenses		43,766	16,833	60,599	6,734	67,333
TOTAL EXPENSES		<u>\$5,228,379</u>	<u>\$1,214,334</u>	<u>\$6,442,713</u>	<u>\$ 873,639</u>	<u>\$7,316,352</u>

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

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

		Program Services			Supporting Services	
	No. Of Positions	Regular Education	Special Education	Total Education	Management & General	Total
Administrative staff	11	\$ 616,077	\$ 154,019	\$ 770,096	\$ 256,699	\$1,026,795
Instructional personnel	20	1,240,754	144,305	1,385,059	-	1,385,059
	31					
Total Salaries		1,856,831	298,324	2,155,155	256,699	2,411,854
Payroll taxes and fringe benefits		266,835	43,343	310,178	38,257	348,435
Retirement		84,701	13,758	98,459	12,144	110,603
Legal services		-	-	-	115,529	115,529
Accounting / audit services		-	-	-	142,655	142,655
Other purchased / professional / consulting		268,617	130,158	398,775	22,353	421,128
Facility interest		749,026	288,087	1,037,113	115,235	1,152,348
Repairs and maintenance		118,834	45,705	164,539	18,282	182,821
Insurance		106,427	40,933	147,360	16,373	163,733
Utilities		61,577	23,684	85,261	9,473	94,734
Supplies / materials		41,459	4,681	46,140	-	46,140
Equipment / furnishings		22,954	8,829	31,783	3,531	35,314
Staff development		228,097	29,038	257,135	15,799	272,934
Marketing / recruitment		158,534	17,902	176,436	-	176,436
Technology		57,151	21,981	79,132	8,792	87,924
Food service		141,405	15,968	157,373	-	157,373
Student services		290,985	32,859	323,844	-	323,844
Office expense		80,333	30,897	111,230	12,359	123,589
Depreciation		343,901	132,270	476,171	52,908	529,079
Miscellaneous expenses		29,868	11,488	41,356	4,595	45,951
TOTAL EXPENSES		<u>\$4,907,535</u>	<u>\$1,189,905</u>	<u>\$6,097,440</u>	<u>\$ 844,984</u>	<u>\$6,942,424</u>

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



**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b><u>Cash flows from operating activities:</u></b>		
Changes in Net Assets	\$ 1,072,179	\$ 87,672
Adjustments to reconcile net assets to net cash provided by operating activities:		
Depreciation	573,759	529,079
Amortization of bond issuance costs	33,767	33,767
Noncash portion of lease expenses - operating leases	196,086	-
(Increase) Decrease in operating assets		
Grants and other receivable	(926,491)	(367,209)
Prepaid expense	13,337	(5,443)
Security deposits	(25,325)	-
Increase (Decrease) in operating liabilities		
Accounts payable	271,761	188,464
Accrued expenses	127,045	31,806
Deferred revenue	(411,515)	408,475
Lease obligations - operating leases	(27,644)	-
Accrued interest payable	<u>(11,075)</u>	<u>(11,875)</u>
Net cash provided by operating activities	885,884	894,736
<b><u>Cash flows from investing activities:</u></b>		
Increase in predevelopment costs	(1,366,790)	(411,515)
Purchase of property and equipment	<u>(360,957)</u>	<u>(172,348)</u>
Net cash used in investing activities	(1,727,747)	(583,863)
<b><u>Cash flows from financing activities:</u></b>		
Proceeds from loans payable - bank	95,683	-
Proceeds from notes payable	500,000	-
Repayment of bonds payable	<u>(425,000)</u>	<u>(475,000)</u>
Net cash provided by (used in) Financing activities	<u>170,683</u>	<u>(475,000)</u>
Net decrease in Cash and Restricted Cash	(671,180)	(164,127)
Cash and Restricted Cash - Beginning of Year	<u>4,130,277</u>	<u>4,294,404</u>
Cash and Restricted Cash - End of Year	<u>\$ 3,459,097</u>	<u>\$ 4,130,277</u>
<b><u>Supplemental information</u></b>		
Interest paid during the year	<u>\$ 1,087,409</u>	<u>\$ 1,108,088</u>

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

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 1 - ORGANIZATION**

International Leadership Charter High School (the "Charter School") is an education corporation operating as a charter school in Bronx, New York. The Charter School opened in 2006 with a charter granted by the New York City Department of Education. On June 10, 2015, the New York City Department of Education granted the Charter School a provisional charter valid for a term of five years through June 30, 2020, and renewable upon expiration. In October 2017, the Charter School's charter was transferred to the Board of Regents of the University of the State of New York. The Charter School's provisional charter under the Board of Regents of the University of the State of New York was valid through June 30, 2020. On March 10, 2020, the charter was renewed for a five-year term through June 30, 2025.

The Charter School's mission is to prepare the young men and women of the Bronx for not only the demands of higher education but also for leading lives of meaning. This teaching philosophy provides powerful learning experiences that stress engagement, discovery, and the active application of learning to the world around us.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Presentation

The financial statements of the Charter School are prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

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

Net assets of the Charter School are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Financial Statement Presentation (Continued)

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustee has discretionary control to use these in carrying on operations in accordance with guidelines established by International Leadership Charter High School.

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

Revenue and Support Recognition

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

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

Public School District Revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the School. Each NYS school district has a fixed per pupil tuition rate which is

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Public School District Revenue (Continued)

calculated annually by New York State Education Department (NYSED) in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED. As of June 30, 2023 and 2022, the Charter School owed NYSED in the amount of \$179,390 and \$52,286, respectively, which are included in accounts payable on the accompanying financial statements.

Contributions

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

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Grant Revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with a specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by their funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position.

Cash in Escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow was \$75,171 and \$75,289 at June 30, 2023 and 2022, respectively. The escrow funds are restricted to fund legal and other costs related to the dissolution of the Charter School, should this become necessary.

Grants and Other Receivable

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

Property and Equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives which range from five to thirty-nine years. Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Bonds Issuance Costs

Bond issuance costs, which consist of deferred financing charges, are stated at cost and are amortized over the term of the bonds which vary from 5 to 30 years through various dates up to July 2046. The bond issuance costs have been offset against bonds payable. The amortization of bonds insurance costs is included in interest expense.

Deferred Revenue

The Charter School records grant revenue as deferred revenue until either the funds are expended for the purpose of the grant or all requirements to earn the grant are met. As of June 30, 2023 and 2022, the total deferred revenue is \$0 and \$411,515, respectively.

Tax Exempt Status

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

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

Long-Lived Asset Impairment

The Charter School evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended June 30, 2023 and 2022.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Marketing and Recruiting Costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$141,121 and \$176,436 for the years ended June 30, 2023 and 2022, respectively.

Use of Estimates in the Preparation of Financial Statements

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

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Certain costs have been allocated among the program, management, and general and fundraising categories based on estimates of time and effort and other methods.

Fair Values of Financial Instruments

The Charter School's financial instruments consist primarily of cash, accounts receivable, accounts payable, and debt instruments. The carrying values of cash, accounts receivable, and accounts payable are considered to be representative of their respective fair values. The carrying values of the Charter School's debt instruments are approximately their fair values as of June 30, 2023, based on current incremental borrowing rates for similar types of borrowing arrangements.

Adoption of New Lease Standard

Effective July 1, 2022, the Charter School adopted Accounting Standards Update (ASU) 2016-02, *Leases* (ASC Topic 842) and subsequent amendments. ASC 842 affects all companies that enter into lease arrangements, with certain exclusions

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

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

Adoption of New Lease Standard (continued)

under limited scope limitations. Under ASU 2016-02, an entity recognizes right-of-use ("ROU") assets and lease obligations on the statement of financial position for all leases with a lease term of more than 12 months. Short-term rentals under year to year leases or remaining lease terms of 12 months or less are exempt from being capitalized.

In adopting the new lease standard, the Charter School elected to use a transition method under which existing leases were measured and capitalized as of the date of adoption, July 1, 2022, in lieu of applying the standard retrospectively to July 1, 2021. Consequently, the 2022 financial statements and disclosures do not reflect the effects of implementing the new lease standard.

Additionally, as part of the implementation, the Charter School elected to use a package of optional practical expedients which permit the Charter School to avoid reassessing previous lease identifications within contracts, the existence of initial direct costs, and the lease classifications of any expired and existing leases. Moreover, in accordance with the expedients, all leases classified as operating leases under previous U.S. Generally Accepted Accounting Principles (U.S. GAAP ) are automatically classified as operating leases under the new standards, and all leases previously classified as capital leases are recorded as finance leases.

The Charter School has not classified any leases as finance leases. All leases are classified as operating leases since the Charter School does not expect to consume a major part of the economic benefits of the leased assets over the remaining lease term.

Lease obligations are measured and recorded at the present value of future lease payments using a discount rate. The Charter School has made an accounting policy election to use a risk-free rate as the discount rate in measuring its lease obligations. Under this election, the risk-free rate used is the rate for a United States treasury instrument with a term consistent with the remaining lease term of an applicable lease.

Right-of-use assets are generally measured and recorded at the sum of the lease obligation, any initial direct costs to consummate the lease, and any lease payments



**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023 AND 2022**

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

Adoption of New Lease Standards (continued)

made on or before the commencement date. In January 2023, the Charter School recorded a right-to-use asset and lease obligation for operating leases in the amount of \$1,495,884.

**NOTE 3 - LIQUIDITY AND AVAILABILITY**

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

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. The Charter School also has available a \$100,000 line of credit, of which it has drawn a total of \$95,683 and \$0, as of June 30, 2023 and 2022, respectively.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023

Cash	\$ 521,439
Grants and contract receivable	<u>1,414,161</u>
Total financial assets available	<u>\$ 1,935,600</u>

A portion of the bond fund detailed in Note 4 will be used to pay the bond payment due in July 2023 as described in Note 8.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 4 - RESTRICTED CASH**

In accordance with the loan agreements for the 2013 and 2016 Bonds described at Note 8, the Charter School is required to maintain certain reserves. The following is a summary of the fund reserves held at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Bond fund	\$ 1,023,140	\$ 994,357
Earnings fund	24,304	15,157
Project fund	48,776	307,629
Reserve fund	1,603,950	1,559,184
Repair and replacement fund	<u>162,317</u>	<u>98,506</u>
	<u>\$ 2,862,487</u>	<u>\$ 2,974,833</u>

**NOTE 5 - NET ASSETS**

Net assets without donor restrictions are as follows:

	<u>2023</u>	<u>2022</u>
Undesignated	\$ 3,944,068	\$ 3,050,321
Invested in property and equipment, net of related debt	<u>383,650</u>	<u>205,218</u>
	<u>\$ 4,327,718</u>	<u>\$ 3,255,539</u>

**NOTE 6 - CHARTER AGREEMENT AMENDMENT AND PREDEVELOPMENT COSTS**

In June 2021, the Charter School received approval from the Board of Regents of the University of the State of New York to expand to operate a middle school program commencing with 6th grade in the 2022-2023 school year. The Charter School's charter agreement has been revised to serve students in grades 6 through 12 by the 2024-25 school year. The middle school began operations as of September 1, 2023.

In connection with this expansion, the charter School signed a lease agreement for a temporary location to serve the middle school program in January 2023. Also, the Charter School incurred predevelopment costs in the amount of \$1,366,790

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 6 - CHARTER AGREEMENT AMENDMENT AND PREDEVELOPMENT COSTS (CONTINUED)**

and \$411,515 during the years ended June 30, 2023 and 2022, respectively. The total predevelopment costs as of June 30, 2023 and 2022 are \$1,778,305 and \$411,515, respectively.

**NOTE 7 - LOAN PAYABLE - BANK**

The Charter School has a \$100,000 line of credit agreement with a bank. The annual interest on this line of credit as of June 30, 2023 is 8.75%. The amounts outstanding on the line of credit at June 30, 2023 and 2022 were \$95,683 and \$0, respectively.

**NOTE 8 - BONDS PAYABLE**

On March 21, 2013, Build NYC Resource Corporation provided construction and permanent financing through the issuance of \$17,750,000 in Tax-Exempt Revenue Bonds (the "Series 2013 Bonds"). Principal is due at varying amounts annually through maturity on July 1, 2043. The proceeds from the sale of the bonds, together with other available funds were used to: (i) refinance or reimburse the Charter School for certain costs of acquiring, constructing, renovating, equipping, and furnishing its future educational facility; (ii) fund the service reserve fund established under the indenture in an amount equal to the debt service reserve fund requirement of the bonds; (iii) cover interest on the bonds during construction, for a period of 16 months; and (iv) pay certain of issuing the Series 2013 Bonds. Interest on the bonds is payable semiannually, computed on the basis of a 360-day year of twelve 30-day months.

On July 15, 2016, Build NYC Resource Corporation provided \$2,905,000 in Tax-Exempt Revenue Bonds (the "Series 2016A Bonds"), with interest calculated at 6.25% per annum, and \$395,000 in Taxable Revenue Bonds (the "Series 2016B Bonds"), with interest calculated at 5%, for a total of \$3,300,000 (collectively, the "2016 Series Bonds"), for renovations and equipment purchases, establishing reserve accounts, and for costs related to the issuance of the bonds. Provisions of the debt provide for payments of interest only on the Series 2016A Bonds through June 2023, then principal and interest payments through maturity (July 1, 2046), payments of interest only on the Series 2016B Bonds through July 2018, and then principal and interest payments through maturity (July 1, 2021). A final payment of \$120,000 was made on July 1, 2021, to retire the Series 2016B Bonds.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 8 - BONDS PAYABLE (CONTINUED)**

Interest payments are due semi-annually on January 1 and July 1 of each year. These bonds are secured by the pledge and assignment to the Trustee of the Trust Estate for the benefit of the holders of the Bonds. The obligations of the Charter School under the loan agreement are secured by the mortgages assigned to the Trustee for the benefit of the holders of the Bonds.

Bonds payable are summarized as follows:

	<u>2023</u>	<u>2022</u>
2013 tax exempt bonds at 5.00% per annum, interest paid semiannually, principal paid annually. Bonds mature July 1, 2023.	\$ 390,000	\$ 765,000
2013 tax exempt bonds at 5.75% per annum, interest only payments through July 2023, then interest and principal payments through maturity in July 2033.	5,360,000	5,360,000
2013 tax exempt bonds at 6.00% per annum, interest only payments through July 2023, then interest and principal payments through maturity in July 2043.	9,470,000	9,470,000
2016 tax exempt bonds at 6.25% per annum, interest only payments through June 2022, then interest and principal payments through maturity in July 2046.	<u>2,855,000</u>	<u>2,905,000</u>
	18,075,000	18,500,000
Less unamortized bond issuance costs	<u>(751,861)</u>	<u>(785,628)</u>
	17,323,139	17,714,372
Less current portion of bonds payable	<u>(445,000)</u>	<u>(425,000)</u>
	<u>\$ 16,878,139</u>	<u>\$17,289,372</u>

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 8 - BONDS PAYABLE (CONTINUED)**

Future maturities of bonds payable are as follows:

<u>Year</u>	<u>Amount</u>
2024	\$ 445,000
2025	465,000
2026	495,000
2027	525,000
2028	555,000
Thereafter	<u>15,590,000</u>
	<u>\$18,075,000</u>

Under the terms of the bonds payable, the Charter School is required, among other things, to maintain certain financial covenants and operating ratios. As of June 30, 2023 and 2022, the Charter School was in compliance with certain of these covenants.

**NOTE 9 - BONDS ISSUANCE COSTS**

Total bond issuance costs are being amortized over the life of the bonds. Bonds issuance costs consist of the following:

	<u>2023</u>	<u>2022</u>
Bonds issuance costs	\$ 1,029,890	\$ 1,029,890
Accumulated Amortization	<u>(278,029)</u>	<u>(244,262)</u>
Net balance	<u>\$ 751,861</u>	<u>\$ 785,628</u>

The bonds issuance costs have been offset against bonds payable (Note 8). Interest expense, inclusive of bond issuance cost amortization of \$33,767, was \$1,108,105 and \$1,129,980 for the years ended June 30, 2023 and 2022. The estimated amortization for each of the ensuing years through June 30, 2028, is \$33,767.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 10 - RETIREMENT PLAN**

Employee Retirement Plan

The Charter School sponsors a 401(k) retirement plan covering all regular employees. All employees are immediately eligible to begin making voluntary contributions. The Plan allows for the Charter School to make a discretionary contribution to the plan. The Charter School contributed approximately \$34,232 and \$32,515 for the years ended June 30, 2023 and 2022, respectively. Included in the 2022 financial statements are additional payments owed on a previous plan in the amount of \$21,436.

Deferred Compensation Plan

The Charter School established a deferred compensation plan for the Chief Executive Officer effective January 1, 2021. Contributions are made into the plan on an annual basis up to the IRS maximum and will be vested upon the retirement, death, or disability of the Chief Executive Officer. The total contribution to the plan for the years ended June 30, 2023 and 2022, were \$30,000 and \$53,000, respectively.

**NOTE 11 - CONTINGENCY**

Grants and Contracts

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

General Litigation

The Charter School is subject to claims and lawsuits that arose primarily in the ordinary course of its activities. It is the opinion of management the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial position, change in net assets and cash flows of the Charter School. Events could occur that would change this estimate materially in the near term.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 12 - CONCENTRATIONS AND CREDIT RISK**

At June 30, 2023 and 2022, approximately 71% and 87%, respectively, of grants and other receivables are due from one foundation relating to a certain grant.

For the year ended June 30, 2023 and 2022, 64% and 86%, respectively, of total operating revenue and support came from per-pupil funding. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

The Charter School maintains operating accounts, escrow, and restricted cash at financial institutions which at times may exceed the FDIC limit of \$250,000. At June 30, 2023 and 2022, the Charter School's cash accounts exceeded federally insured limits by \$2,883,926 and \$3,554,988, respectively. The Charter School has not experienced any losses in such accounts. The Charter School believes it is not exposed to any significant credit risk on cash.

**NOTE 13 - FINANCIAL IMPACT OF COVID-19 OUTBREAK**

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal years 2023 and 2022.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 13 - FINANCIAL IMPACT OF COVID-19 OUTBREAK (CONTINUED)**

The School has recognized \$529,090 and \$413,605 of revenue relative to ESSER grants during the years ended June 30, 2023 and 2022, respectively. The Charter School has also recognized \$49,950 of revenue for the CSP Response to COVID-19 Grant during the year ended June 30, 2022.

**NOTE 14 - FOUNDATION AWARD AND DEFERRED REVENUE**

In September 2020, the Charter School was notified it was a recipient of an award in the amount of \$975,000 from Walton Foundation (Walton) to assist in the potential growth and replication of the Charter School. The grant requires compliance with certain matching grant requirements and specific operational objectives to receive the funds, which are restricted for the Charter School's expansion.

During the year ended June 30, 2022, the Charter School incurred \$411,515 of middle school expansion costs which were funded by the Walton grant. These costs were recorded as pre-development costs.

Correspondingly, deferred revenue of \$411,515 and a grant receivable of \$411,515, were recorded on the accompanying 2022 financial statements. During the year ended June 30, 2023, the Charter School received payment of the \$411,515 from Walton and recognized the \$411,515 as earned revenue, included in Foundation Grants on the accompanying 2023 financial statements, in conjunction with the start of the construction of the middle school expansion.

In May 2023, the Charter School received an award of \$1,000,000 from Bloomberg Philanthropies to support the construction of a facility for the middle school, which was recorded as Foundation Grants and grants receivable for the year ended June 30, 2023. In August 2023, the Charter School received payment of \$1,000,000 from Bloomberg Philanthropies.

**NOTE 15 - RIGHT OF USE ASSETS AND LEASE OBLIGATIONS**

In January 2023, the Charter School entered into a lease agreement expiring August 2026 for a temporary space for the middle school. The monthly rent through August 31, 2023 is \$10,000. As of September 1, 2023, the annual rent is \$500,400 which will increase by three percent each year over the term of the lease. In connection with



**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 15 - RIGHT OF USE ASSETS AND LEASE OBLIGATIONS (CONTINUED)**

adopting the new lease standard (see Note 2), the Charter School is recognizing a right-of-use asset and lease obligation for this lease.

As of June 30, 2023, right-of-use assets and lease liabilities were as follows:

Right-of-use assets:	
Cost	\$1,495,884
Less: Accumulated Amortization	<u>(196,086)</u>
	<u>\$1,299,798</u>
Lease liabilities:	
Current portion	\$ 386,355
Long-term portion	<u>1,081,885</u>
	<u>\$1,468,240</u>

A summary of the future minimum lease payments recognized under the lease agreement, reconciled to the lease obligations recorded at June 30, 2023 follows:

2024	\$ 437,000
2025	512,910
2026	528,297
2027	<u>88,479</u>
Total	1,566,686
Less present value discount	<u>98,446</u>
Lease obligations recorded at June 30, 2023	1,468,240
Less current portion	<u>386,355</u>
Long-term lease obligations	<u>\$1,081,885</u>

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 16 - CASH AND RESTRICTED CASH**

The balances in cash and restricted cash as reflected in the statement of cash flows consist of the following:

	<u>2023</u>	<u>2022</u>
Cash	\$ 521,439	\$ 1,080,155
Restricted cash	2,862,487	2,974,833
Cash in escrow	<u>75,171</u>	<u>75,289</u>
	<u>\$ 3,459,097</u>	<u>\$ 4,130,277</u>

**NOTE 17 - NOTES PAYABLE**

In June 2023, the Charter School borrowed \$250,000 from Corlaton Realty, Inc. The loan is in the form a of a note that bears an interest rate of 6% payable in 4 monthly installments of \$64,687.50 starting October 2023. The note matures on January 15, 2024. The balance of the note owed as of June 30, 2023 and 2022 was \$250,000 and \$0, respectively.

In June 2023, the Charter School borrowed \$250,000 from Capital One, National Association. The loan is in the form of a note that bears an interest rate of 7.75% payable in 36 monthly installments of \$7,843.61, starting July 2023. The note matures on July 5, 2026. The balance of the note owed as of June 30, 2023 and 2022 was \$250,000 and \$0, respectively. The note is secured by a deposit account the Charter School has with Capital One, which the balance of this account at June 30, 2023 is \$251,383.

A summary of the June 30, 2023 notes payable are as follows:

	<u>Total</u>	<u>Current</u>	<u>Non-Current</u>
Corlaton Realty, Inc	\$ 250,000	\$ 250,000	\$ -
Capital One, National Association	<u>250,000</u>	<u>69,762</u>	<u>180,238</u>
	<u>\$ 500,000</u>	<u>\$ 319,762</u>	<u>\$ 180,238</u>

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 18 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events or transactions occurring through October 18, 2023, the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition in the financial statements or disclosure in the notes to financial statements.

## **SUPPLEMENTARY INFORMATION**

**A GARY AARONSON CPA, PLLC**

CERTIFIED PUBLIC ACCOUNTANT

42 WEST 38TH STREET

SUITE 1003

NEW YORK, NEW YORK 10018

(212) 684-5770

A GARY AARONSON, CPA

FAX (212) 684-4853

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

Board of Trustees of  
International Leadership Charter High School

I have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of International Leadership Charter High School, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated October 18, 2023.

**Report on Internal Control over Financial Reporting**

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

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

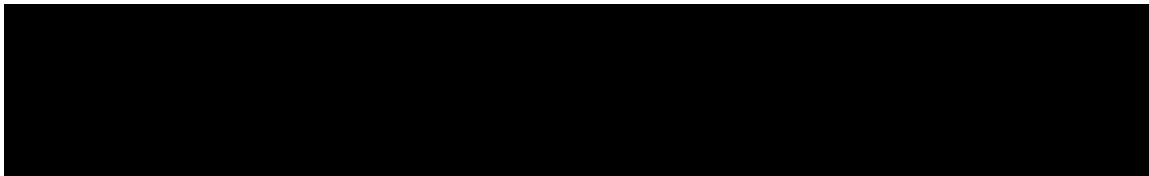
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

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

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

### **Purpose of this Report**

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



New York, New York  
October 18, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of  
International Leadership Charter High School

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

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

In my opinion, International Leadership Charter High School's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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

I am required to be independent of International Leadership Charter High School and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on compliance for each major federal program. My audit does not provide a legal determination of International Leadership Charter School's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, I:

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



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

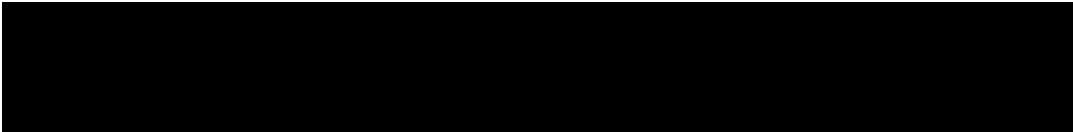
### **Report on Internal Control over Compliance**

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

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

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

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



New York, NY  
October 18, 2023

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**Section I: Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
Material weakness(es) identified? No

A significant deficiency No

Noncompliance material to the financial statements noted? No

**Federal Awards**

Internal control over major programs:  
Material weakness(es) identified? No

A significant deficiency identified? No

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

Any audit findings disclosed that are required to be  
reported in accordance with 2 CFR Section 200.516(a)? No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.282A	CSP-CHARTER SCHOOL EXPANSION GRANT
84.425D & 84.425U	ESSER II

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee? No

**Section II: Financial Statement Findings** None

**Section III: Federal Award Findings and Questioned Costs** None

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Grantor</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
United States Department of Education Pass-through Program from New York State Department of Education		
Special Education- Grants to States IDEA, Part B	84.027	\$ 44,330
Title I-A, Improving basic program	84.010A	169,593
Title II-A, Improving Teacher Quality	84.367A	20,404
Title IV, Student Support and Academic Enrichment	84.424A	13,093
CSP-Charter School Expansion Grant	84.282A	479,569
Education Stabilization Fund Under the Coronavirus Aid, Relief and Economic Security Act		
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	303,912
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	84.425U	<u>225,178</u>
Total United States Department of Education		1,256,079
Federal Communications Commission		
Universal Service Fund - Schools and Libraries: E-rate	32.004	<u>151,178</u>
Total Federal Assistance		<u>\$ 1,407,257</u>

See accompanying notes to schedule of expenditures of federal awards.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of International Leadership Charter High School under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guide). Because the schedule presents only a selected portion of the operations of International Leadership Charter High School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of International Leadership Charter High School.

Note 2 - Summary of Significant Accounting Policies

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

Note 3 - Indirect Cost Rate

International Leadership Charter High School has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

**Trustee Name:**

Carmen D. Mendez

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**Name of Charter School Education Corporation:**

International Leadership Charter School

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

Board Member

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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



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

**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

Digitally signed by Carmen  
Mendez  
Date: 2023.07.13 11:16:44 -04'00'

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Natalie Lozada

---

**Name of Charter School Education Corporation:**

Internationa lLeadership Charter High School

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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



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

**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

07/18/2023

Signature

Date

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Yanelis Muñoz

**Name of Charter School Education Corporation:**

International Leadership Charter High School

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

Parent Representative

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

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**Home Telephone:**

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**Home Address:**

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7/19/2023

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Maria Garcia Beltré

**Name of Charter School Education Corporation:**

International Leadership Charter HS

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

- Parent representative

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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



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

☒ None

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

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**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

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**Home Telephone:**

\_\_\_\_\_

**Home Address:**

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\_\_\_\_\_

**Signature**

**Date**

07/24/23

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

*last revised 04/2022*



Disclosure of Financial Interest by a Current  
or Former Trustee

Trustee Name:

Edmond Turkson

Name of Charter School Education Corporation:

International Leadership Charter School

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

Board Secretary

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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☒ **None**

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

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**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED] 7/25/23  
Signature Date

Acceptable signature formats include:

- Digitally certified PDF signature
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*last revised 04/2022*



<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
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**Trustee Name:**

Denise Martinez

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**Name of Charter School Education Corporation:**

International Leadership Charter High School

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

Parent Representative,  
Governance and Facilities Committee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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☐ Yes ☒ No

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

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☒ **None**

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



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



None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE

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**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]	7/28/23
<b>Signature</b>	<b>Date</b>

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*last revised 04/2022*

## THE BOARD OF DIRECTORS

### Meeting Minutes

Via Zoom  
August 17, 2022

6:33pm

The Board of Directors of International Leadership CHS met on August 17, 2022 via a zoom call. The meeting was called to order at 6:43pm

The following members were present:

Natalie Lozada, Chair

Edmond Turkson, Secretary

Maria Garcia

Carmen Mendez

Denise Martinez-Vasquez

Elaine Ruiz Lopez, Chief Executive Officer

### Board Business

Minutes for June meeting were reviewed. Board Chair requested a motion to approve. Edmond Turkson made first motion to approve. Carmen Mendez made second motion to approve. All members voted in favor to approve.

Board Chair requested a motion to approve Board meetings calendar. Denise Martinez-Vasquez made the first motion to approve. Carmen Mendez made the second motion to approve. All members voted in favor to approve.

Board Chair requested a motion to approve, having a public hearing September 21<sup>st</sup> to discuss the resolution. Maria Garcia made first motion to approve. Denise Martinez-Vasquez made the second motion to approve. All members voted in favor to approve.

Board Chair requested motion to approve the CEO to proceed with the decision to start renovation on incubation space located on Bainbridge avenue in the Bronx. Maria Garcia made first motion to approve. Denise Martinez-Vasquez made second motion to approve. All members voted in favor to approve.

### Board Chair's Report

N/A

## **Finance Committee Report**

N/A

## **CEO Report**

- CEO informed the board that we have a new member joining the board. CEO mentioned that Yenelis Munoz will be attending her first official board meeting in September, 2022.
- The excavation of new middle school building will begin in September, 2022.
- CEO stated that the incubation space on Bainbridge avenue is still being strongly considered. Due to this strong consideration, the CEO received a revised quote to start renovation project. The renovation will cost approximately 1.2mil. In addition the CEO mention that the school will receive a lease reimbursement, which has already been approved by the state.

## **Closing remarks**

- CEO Informed the board that the budget that was approved in June will be resubmitted to SUNY CSI with updates.

Board Chair called the meeting to a close at 7:03pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

Via Zoom

September 21, 2022

6:30pm

The Board of Directors of International Leadership CHS met September 21, 2022. The meeting was called to order at 6:35 p.m.

The following Members were present:

Natalie Lozada, Chair

Maria Garcia

Carmen Mendez

Edmond Turkson, Secretary

Denise Martinez Vasquez

Dr. Elaine Ruiz Lopez, CEO

### Board Business

Minutes for August meeting were reviewed. Board Chair requested a motion to approve. Denise Martinez 1<sup>st</sup> motion to approve. Carmen Mendez made 2<sup>nd</sup> motion to approve. All members voted in favor to approve.

### Board Chair's Report

Board Chair requested a motion to approve Board Calendar. Edmond Turkson made 1<sup>st</sup> motion to approve. Denise Vasquez made 2<sup>nd</sup> motion to approve. All members vote in favor to approve.

### Finance Committee Report

N/A

### CEO Report

- CEO informed the board that the NY State Governor has lifted the executive order to allow organizations to meet virtually. All board meetings will be in person. All board members should be in attendance to meet quorum.
- CEO mention that October 19<sup>th</sup> will be the public hear in which, the board will vote on accepting the flexibility to allow one board member to attend board meetings virtually, baring family emergency.
- CEO requested motion to approve the new audit firm. Emond Turkson 1<sup>st</sup> motion to approve. Denise Martinez 2<sup>nd</sup> motion to approve. All members voted in favor to approve.
- CEO informed the board that excavation for the new school building is underway
- CEO is still pursuing an incubation. The renovation for incubation space should take approximately 8 months.

- CEO expressed the importance of recruiting for the middle school now.
- CEO request a motion to approach Suny CSI for an enrollment revision back to 350 students. Edmond Turkson made 1<sup>st</sup> motion to approve. Carmen Mendez made 2<sup>nd</sup> motion to approve. All members vote in favor to approve.

**Closing remarks**

N/A

Board Chair called meeting to a close at 7:02 pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

October 19, 2022

6:27pm

The Board of Directors of International Leadership CHS met October 19, 2022. The meeting was called to order at 6:54 p.m.

The following Members were present:

Natalie Lozada, Chair  
Maria Garcia  
Yahaira Ricardo  
Dr. Elaine Ruiz Lopez, CEO

Edmond Turkson, Secretary  
Denise Martinez Vasquez  
Yanelis Munoz

### **Board Business**

Minutes for September meeting were reviewed. Board Chair requested a motion to approve. Denise Martinez 1<sup>st</sup> motion to approve. Yahaira Ricardo made 2<sup>nd</sup> motion to approve. All members voted in favor of approval.

### **Board Chair Report**

Natalie requested an Executive committee meeting of the Board, to discuss a personnel matter re the appointment of the Chief Officer for Strategic Partnerships.

The general meeting of the board resumed at 7:15 PM.

### **Finance Committee Report**

- CEO informed the board that we are going to have a clean audit
- CEO confirmed that the Debt Service Ratio will be met.
- CEO also confirmed that the days of cash on hand is about 61 days.

### **CEO Report**

- CEO proudly shared with the board that there was a groundbreaking ceremony for the new school, that took place on October 19<sup>th</sup>. The construction team and Eric Chen was present for the groundbreaking ceremony.
- CEO informed the board that there is one community member that has expressed his concerns with the construction of the new school. In response to this individual, the CEO scripted a “Dear Neighbors letter”, informing the community of the new establishment that will be going up over the next two years.
- CEO proposed that we use our reserve (750K) to start the renovation of the incubation space. She is expressed the urgency to start recruiting for the middle school. CEO stressed that early enrollment would allow us to stay ahead of the competition.
- CEO requested a motion to use the reserve and apply it to the renovation of the incubation space. Edmond Turkson made 1<sup>st</sup> motion to approve. Maria Garcia made second motion to approve. All members voted in favor to approve.
- CEO mention that there has been challenges with enrollment at ILCHS. As a result, she is trying to implement new programs to attract new students and retain the current students.

#### **Closing remarks**

N/A

Board Chair called meeting to a close at 7:10 pm.



## THE BOARD OF DIRECTORS

### Meeting Minutes

November 16, 2022

6:30pm

The Board of Directors of International Leadership CHS met November 16, 2022. The meeting was called to order at 6:30 p.m.

The following Members were present:

Natalie Lozada, Chair

Maria Garcia

Edmond Turkson, Secretary

Denise Martinez Vasquez

Yanelis Munoz

Dr. Elaine Ruiz Lopez, CEO

### **Board Business**

Minutes for November meeting were reviewed. Board Chair requested a motion to approve. Denise Martinez 1<sup>st</sup> motion to approve. Yanelis Munoz made 2<sup>nd</sup> motion to approve. All members voted in favor to approve.

### **Board Chair's Report**

N/A

### **Finance Committee Report**

N/A

### **CEO Report**

- CEO informed the board that the audit has been completed. No material deficiencies discovered in school's finances. There is approximately 57 days of cash on hand, which exceeds the 30 days of cash on hand required.
- Enrollment revisions were submitted to SUNY CSI. The request is for an adjustment for enrollment from 380 to 350.

- New programs were added to improve enrollment and retention. The programs that have been implemented thus far is a Robotics & Coding class. Also, an E-Sports/Gaming Club has been implemented as well.
- There is a final meeting for the lease for the St. Ann's School on 3515 Bainbridge Ave in the Bronx. The fee through June 2023, will cost 10K per month to access the building to start renovation. A portion of the reserve funds (750K) will be used to offset the cost for the renovations. We are only seeking to renovate 16,000 square feet.
- CEO requested a motion to execute and pursue the closing of the lease. Denise Martinez made 1<sup>st</sup> motion to approve. Edmond Turkson made 2<sup>nd</sup> motion to approve. All members voted in favor to approve.

### **Closing remarks**

CEO shared that the Walton Family Foundation recommended our charter school to Bloomberg Philanthropies. Michael Bloomberg has committed to donating over 800 million dollars to New City Charter Schools.

Board Chair called meeting to a close at 7:22 pm.

x  
THE BOARD OF DIRECTORS

Meeting Minutes

December 14, 2022

6:50pm

The Board of Directors of International Leadership CHS met December 14, 2022. The meeting was called to order at 6:50 p.m.

The following Members were present:

Natalie Lozada, Chair  
Maria Garcia  
Carmen Mendez  
Anthony Lopez

Edmond Turkson, Secretary  
Denise Martinez Vasquez  
Yanelis Munoz  
Dr. Elaine Ruiz Lopez, CEO

### **Board Business**

Minutes for December meeting were reviewed. Board Chair requested a motion to approve. Denise Martinez 1<sup>st</sup> motion to approve. Carmen Mendez made 2<sup>nd</sup> motion to approve. All members voted in favor to approve.

### **Board Chair's Report**

N/A

### **Finance Committee Report**

N/A

### **CEO Report**

- CEO informed the board that the final meeting to secure the lease for 3515 Bainbridge was held on 12/15/22.
- CEO shared the floor with Anthony Lopez, in which he presented to the board the growth strategy for the school.
- CEO expressed that through this growth strategy, the number one priority for this upcoming year, is enrollment.

**Closing remarks.**

Board Chair called meeting to a close at 7:46pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

January 25, 2023

6:18pm

The Board of Directors of International Leadership CHS met January 25, 2023, via zoom. The meeting was called to order at 6:18pm.

The following Members were present:

Natalie Lozada, Chair

Carmen Mendez

Edmond Turkson, Secretary

Denise Martinez Vasquez

Yanelis Munoz

Dr. Elaine Ruiz Lopez, CEO

### **Board Business**

Minutes for December meeting were reviewed. Board Chair requested a motion to approve. Carmen Mendez made 1<sup>st</sup> motion to approve. Denise Vasquez made 2<sup>nd</sup> motion to approve. All members voted in favor to approve.

### **Board Chair's Report**

N/A

### **Finance Committee Report**

N/A

### **CEO Report**

- The board was informed that a letter should be drafted by Natalie Lozada, highlighting Yahaira Ricardo's official departure from the board.
- The board was informed that the lease for the incubation space was signed, and that Tony Lopez will be working closely with the architect during the renovations for the incubation space.
- The school leadership team has been focused on recruiting for the Middle School and High School.

**Closing remarks.**

- Tony Lopez shared with the board that he will be applying for a grant to the New School Innovation Fund on behalf of the Board and Charter School for \$215K.
- CEO informed the board that the Mayor extended the state of emergency for another 30 days, so boards can continue to meet virtually until February 20, 2023.

Board Chair called meeting to a close at 6:53pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

February 15, 2023

6:38pm

The Board of Directors of International Leadership CHS met February 15, 2023, via zoom. The meeting was called to order at 6:38pm.

The following Members were present:

Natalie Lozada, Chair  
Maria Garcia  
Carmen Mendez  
Dr. Elaine Ruiz Lopez, CEO

Edmond Turkson, Secretary  
Denise Martinez Vasquez  
Yanelis Munoz

### **Board Business**

Minutes were reviewed and approved. Edmond made the motion and Denise provided the second.

### **Finance Committee Report**

Unaudited school finances, the dashboard and Quarterly budget to actuals were reviewed as well as the next submission to SUNY.

### **CEO Report**

- Update on Assemblyman Jeffrey Dinowitz and his son Councilman Eric Dinowitz' participation via zoom hearing for the reduction in our enrollment. They specifically participated to voice their displeasure with the expansion and construction of the Middle School. They voiced their off topic opinions and attacks against our plans for expansion. We want to state for the record that Erin Cochran from DOE charter schools office who facilitated the meeting allowed for this to go on without any limitations or redirect and did not make any statements to stop the attack. Most of the comments being made by Mr. Dinowitz were made to support his constituents forgetting that the most important constituents are the over 200 families that live in his AD who attend our charter school and are in support of the expansion.

- Our parent leaders and members of the school's leadership were very displeased at this inappropriate over reach by these legislators and the fact that they were politicizing the right to build for the benefit of the education of poor students of color. The school's leadership and architectural team participated in a meeting that Mr. Dinowitz facilitated on January 3rd where 40 members of the community were in attendance, where we responded to concerns. The parents will meet to discuss the next steps for a full response to these actions and all community concerns.
- Our CEO has had conversations with Kathryn O'Connell Espinosa, the Interim Executive Director at SUNY. She reassured us of SUNY's continued support as this plan for a middle school was approved by SUNY Board of Trustees, in June of 2021 and our expansion must move forward as planned for an opening when building is ready in the fall of 2024.
- The parents and other stakeholders will start a petition and community education campaign with the facts about our middle school expansion.
- The focus at this time of year is on student and teacher recruitment for the High School.

**Closing remarks.**

- The COO for Strategic Partnerships, Mr. Lopez shared with the board that the school has be applied for a grant to the New School Innovation Fund.

Board Chair called meeting to a close at 7:12pm.



## THE BOARD OF DIRECTORS

### Meeting Minutes

April 26, 2023

6:57pm

The Board of Directors of International Leadership CHS met April 26, 2023. The meeting was called to order at 6:57pm.

The following Members were present:

Natalie Lozada, Chair  
Maria Garcia  
Yanelis Munoz

Edmond Turkson, Secretary  
Denise Martinez Vasquez  
Dr. Elaine Ruiz Lopez, CEO

### Approval of Minutes

### Finance Report:

School Finances were presented for Q3 Report to SUNY. PNL and Revenue and Expenditures were submitted for review.

We received a 100K grant from BLACC for our College Prep Program. We are waiting for a decision from NSVF on the grant application that was submitted.

### CEO Report

- The Development team is meeting with the DOB and responding to requests for information to have the Stop Work Order lifted. It has been 6 weeks since work started.
- Jeffrey Dinowitz continues his aggressive attack of our right to build our middle school at 306 West 232 street. He staged a rally with only 15 people in front of construction site including some members of the NY Teachers Coop and they continued their plot to disrupt the expansion and construction of the middle school.
- Vandalism has continued and the property owner Eric Chen filed a police report. A detective was assigned to the case.
- A parent meeting was conducted, and the **Parents United for the International Leadership Charter Schools** was formed to fight back against the disruption to our plans to build a school facility for our middle school. The attacks are political motivated and led by Assemblyman Jeffrey Dinowitz. In fact, it has been confirmed that his office is actively involved and behind the **STOP THE CHARTER BUILD CAMPAIGN**. The parent rally is scheduled for May 10<sup>th</sup>. Our goal is to have 100 people in attendance. It is

unfortunate that an elected official has taken sides publicly with a NIMBY group turning his back on children and families of color, many of whom are his constituents.

- Dr. Lopez, the GC and development team, met with Bronx DOB Commissioner Rodney Gittens. Our school requested the expedited review of the documents that were submitted to lift the stop work order.
- The Board agreed to provide a statement for the press as there has been a lot of attention on this issue.
- In May, the school will submit the SSF grant proposal to SUNY for 200K.

**Closing remarks.**

- Dr Lopez reminded the board about some upcoming events.
- College Fair 4/27
- Poetry Slam 4/28 featuring Stephanie Pacheco NYC Poet Laureate.
- Prom 6/10
- Graduation 6/28

The Board Chair called meeting to a close at 7:23pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

May 24, 2023

6:42pm

The Board of Directors of International Leadership CHS met May 24, 2023, via zoom. The meeting was called to order at 6:42pm.

The following Members were present:

Natalie Lozada, Chair  
Maria Garcia  
Yanelis Munoz  
Elaine Ruiz Lopez, CEO

Edmond Turkson, Secretary  
Denise Martinez Vasquez  
Carmen Mendez

### **Board Business**

Minutes for April meeting were reviewed. The Board Chair (Natalie Lozada) requested a motion to approve. Carmen Mendez 1<sup>st</sup> motion to approve. Denise Martinez made the 2nd motion to approve. All members voted in favor of approving.

The Board Chair (Natalie Lozada) requested a motion to approve the 2023-2024 fiscal budget. Edmond Turkson 1<sup>st</sup> motion to approve. Carmen Mendez 2<sup>nd</sup> motion to approve the

### **Board Chair's Report**

Natalie Lozada gave a brief overview of the parent rally that took place on May 10, 2023. The parent rally was organized to support the building of the middle school in the Riverdale section of the Bronx. Natalie also recognized Denise Martinez for helping to gather and lead the parent component of the rally. She also gave a well-deserved shout out to Dr. Lopez and her team orchestrated a peaceful and powerful rally. Most importantly a light was shined on the student and parent support and involvement in organizing the rally. Several colleagues and members of BLACC were present to support. Overall, the rally was a huge success.

### **Finance Committee Report**

Dr. Ruiz Lopez shared with the board the preliminary budget that is being worked on by Accounting Solutions of New York. The budget for fiscal year 2023/2024 has reflected the per

pupil increase to 18K per student enrolled. The anticipated operating revenue for 2023-2024 is \$10,138,400. The total operating expenses for 2023-2024 are \$9,890,304.

### **CEO Report**

- Dr Lopez informed the board that on May 13, 2023, Dinowitz's shameful decision to protest in front of the school in retaliation to the parent rally. He had approximately 20 residents along with his son Eric Dinowitz. Due to their actions programs that are hosted on Saturdays at the school were cancelled for safety reasons. It was brought to the board's attention that the stop work order is now approaching three months.
- 
- The development team has submitted documents to the Construction Enforcement Unit and have been waiting for the opposing members to sign the access agreement, so that Eric Chen can continue the work he started. Eric Chen has brought on a new attorney (Raymond Melon), who has been documenting the interactions with the attorney for the New York Teacher Coop. Due to the length of the stop work order, the attorney is prepared to take them to court. While this is going on, Dr. Lopez noted the importance to change gears and continue to focus and the needs of the High School and the incubation space.

### **Closing remarks**

- Graduation Wednesday June 28<sup>th</sup> @9:00am
- Carmen will sing and speak at the graduation.
- Prom 6/10

The Board Chair called the meeting to a close at 7:18pm.

## THE BOARD OF DIRECTORS

### Meeting Minutes

June 21, 2023

6:50pm

The Board of Directors of International Leadership CHS met June 21, 2023. The meeting was called to order at 6:50pm.

The following Members were present:

Natalie Lozada  
Maria Garcia  
Yanelis Munoz  
Elaine Ruiz Lopez, CEO

Edmond Turkson  
Carmen Mendez

### **Board Business**

Minutes for May meeting were reviewed. The Board Chair (Natalie Lozada) requested a motion to approve. Edmond Turkson 1<sup>st</sup> motion to approve. Maria Garcia made the 2<sup>nd</sup> motion to approve. All members voted in favor of approving.

### **Board Chair's Report**

The Board Chair requested a motion to approve the 5% increase in salaries for all staff. Edmond Turkson 1<sup>st</sup> motion to approve. Maria Garcia made the 2<sup>nd</sup> motion to approve. All members voted in favor of approving.

The Board Chair requested a motion to approve renewal of the Contract with Waldorf for the Umbrella insurance, that include general liability, property insurance, and directors' and officers' insurance. Maria Garcia 1<sup>st</sup> motion to approve. Carmen Mendez made the 2<sup>nd</sup> motion to approve. All members voted in favor of approving.

The Board Chair (Natalie Lozada) requested a motion to continue engagement with the financial auditing firm. Maria Garcia made the 1<sup>st</sup> motion to approve. Edmond Turkson made the 2<sup>nd</sup> motion to approve. All members voted in favor of approving.

## **Finance Committee Report**

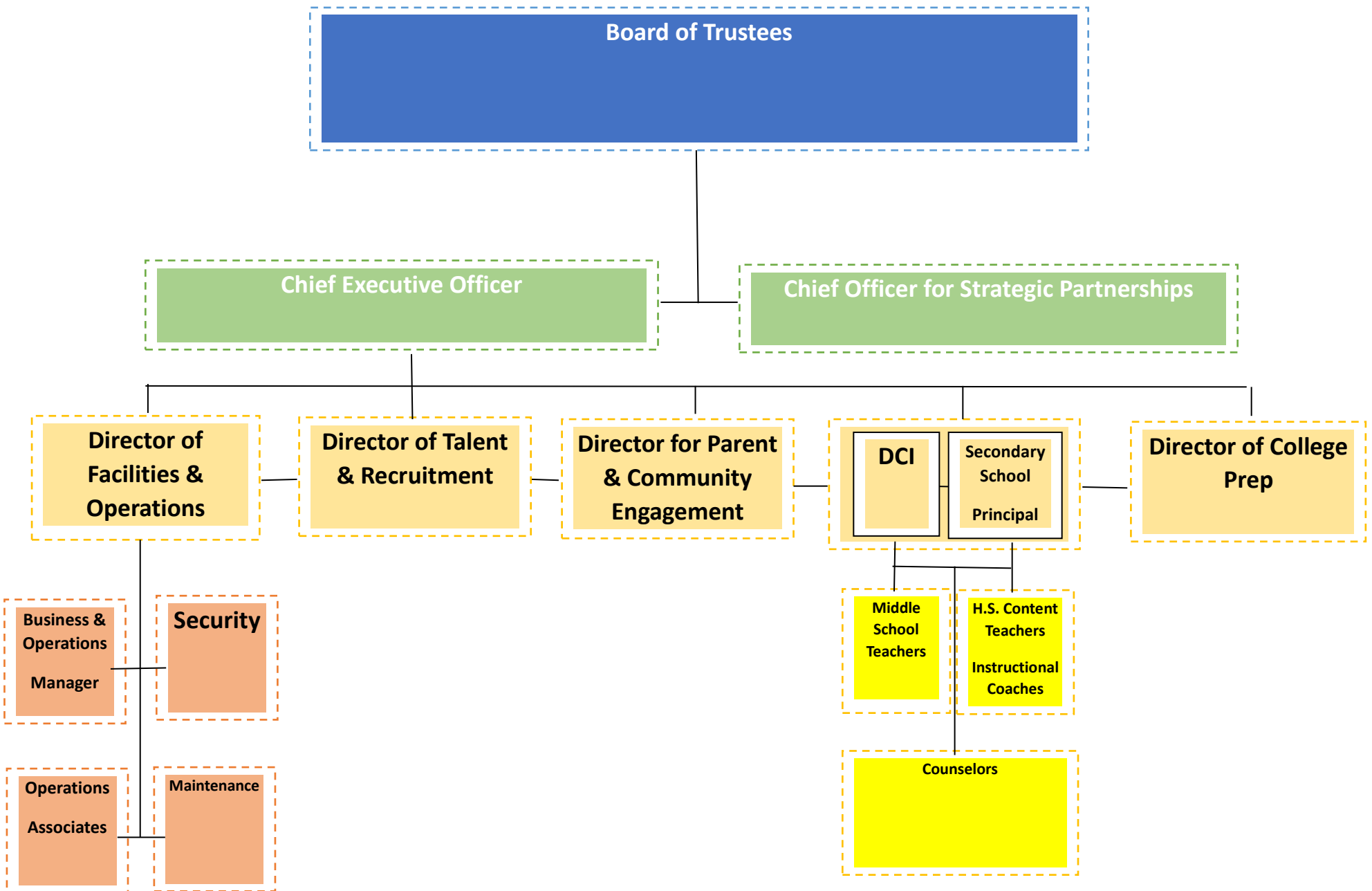
Next year's budget was approved at a previous board meeting and Quarterly reports were submitted and reviewed. All school finances are recorded and in order.

## **CEO Report**


The renovations for the temporary space for the middle school is 95% complete and ready for move in and operations in September 2023. There is an ongoing review and inspection of all technology access, building safety and securing entrance and egress access points.



Dr Lopez reminded the board that the graduation commencement ceremony will be held on June 28<sup>th</sup> at Mt. St. Vincent College in Smith Hall. She also mentions that the 11<sup>th</sup> annual prom was a huge success.

The Board Chair called the meeting to a close at 7:00pm.



 Governance

 Senior Leadership

 Staff & Faculty 



## International Leadership Charter Middle School

### 2023-2024 SCHOOL-WIDE CALENDAR

SEPTEMBER	13	First Day of School for 6 <sup>th</sup> Grade
OCTOBER	9	<b>Indigenous Peoples Day: School Closed</b>
NOVEMBER	1-5	Assessment Week
	10	<b>Professional Development: School Closed</b>
	13	<b>Veteran's Day Observance: School Closed</b>
	15	Q1 – Report Cards via PowerSchool
	20	Student Gratitude Luncheon
	23	<b>Thanksgiving Break: School Closed</b>
	24	<b>Thanksgiving Break: School Closed</b>
	27	Classes Resume
	29	6 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)
DECEMBER	11	Q2 Progress Report Grades via Power School
	18	<b>Winter Recess Begins; School Closed for students and faculty</b>
	19	<b>Winter Recess Begins: Last Day for Leadership</b>
JANUARY	3	Classes resume
	15	<b>Martin Luther King Jr. Day Observed: School Closed</b>
	16-19	Assessment Week
	24	Q2 Report Cards via PowerSchool
	31	6 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)
FEBURARY	1	Chinese New Year
	TBD	100 Days of School Celebration
	19	<b>President's Day: School Closed</b>
	26	Q3 Progress Reports via PowerSchool
	27	Dominican Republic Independence Day
MARCH	TBD	<b>Professional Development</b>
	18-22	Assessment Week
	28	Q3 Report Cards via Power School
	March 29, 2024-April 5, 2024	<b>Faculty and Leadership Spring Break</b>
	March 29, 2024-April 8, 2024	<b>Spring Recess: School Closed for Instruction</b>
APRIL	8	<b>Faculty and Leadership Returning</b>





# International Leadership Charter Middle School

## 2023-2024 SCHOOL-WIDE CALENDAR

	9	<b>Classes Resume</b>
	10	6 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)
	17	Q4 Progress Reports via PowerSchool
	27	<b>Memorial Day Observed: School Closed</b>
	19	<b>Juneteenth: School Closed</b>
	21	Q4 Report Cards via PowerSchool
	26	Last day of School



# Certificate of Occupancy

CO Number: 2128630-0000004

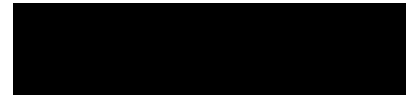
This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times.*

A.	<b>Borough:</b> BRONX <b>Address:</b> 322 WEST 231ST STREET <b>Building Identification Number(BIN):</b> 2128630	<b>Block Number:</b> 5712 <b>Lot Number(s):</b> 130 <b>Additional Lot Number(s):</b> <b>Application Type:</b> NB - NEW BUILDING	<b>Full Building Certificate Type:</b> Final <b>Date Issued:</b> 10/20/2022
<b>This building is subject to this Building Code:</b> 2008			
<b>This Certificate of Occupancy is associated with job#</b> 220150002-01			
B.	<b>Construction Classification:</b> II-B: UNPROTECTED - NON-COMBUSTIBLE <b>Building Occupancy Group classification:</b> E - EDUCATIONAL <b>Multiple Dwelling Law Classification:</b> Not Available		
	<b>No. of stories:</b> 3	<b>Height in feet:</b> 51	<b>No. of dwelling units:</b> Not Available
C.	<b>Fire Protection Equipment:</b> Fire Alarm System, Fire Suppression System, Sprinkler System, Standpipe System		
D.	<b>Parking Spaces and Loading Berths:</b> Open Parking Spaces: 0 Enclosed Parking Spaces: 0 Total Loading Berths: Not available		
E.	<b>This Certificate is issued with the following legal limitations:</b> Restrictive Declaration: None      Zoning Exhibit: 2013000250892, 2013000250893, 2013000250894, 2013000250895 BSA Calendar Number(s): None      CPC Calendar Number(s): None		
<b>Borough Comments:</b>			

Borough Commissioner



Commissioner





## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 1	E	197	OG	3		220150002	Final
Description of Use:	Academies and schools CLASSROOMS, INCIDENTAL USES: MULTIPURPOSE ROOM, OFFICES, VESTIBULE, RECEPTION.				Exceptions:		
Floor 1	E	4	OG	3		220150002	Final
Description of Use:	Academies and schools INCIDENTAL USES: MECHANICAL ROOM, GAS/DOM WATER ROOM, ELECTRIC ROOM, AUX FIRE PUMP ROOM, TRASH/RECYCLY ROOM, STORAGE ROOMS, CUSTODIAL ROOM				Exceptions:		
Floor 2	A-3	116	40	3		220150002	Final
Description of Use:	Cafeteria - school up to grade 12 EDU CAFETERIA (115 PERSONS) & PANTRY (1 PERSON)				Exceptions:		
Floor 2	E	147	40	3		220150002	Final
Description of Use:	Academies and schools CLASSROOMS, INCIDENTAL USES: BIOLOGY/CHEMISTRY, OFFICES, STAFF ROOM, STORAGE ROOMS, JANITOR CLOSET.				Exceptions:		
Floor 2	E	47	40	3		220150002	Final
Description of Use:	Academies and schools MEDIA ROOM (47 PERSONS)				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 3	E	227	40	3		220150002	Final
Description of Use: Academies and schools CLASSROOMS INCIDENTAL USE: OFFICES, JANITOR CLOSET					Exceptions:		
Roof	E		100	3		220150002	Final
Description of Use: Academies and schools MECHANICAL ROOMS (INCENDENTIAL USE)					Exceptions:		

**CofO Comments:** ZONING EXHIBIT I - CRFN # 2013000250892 ZONING EXHIBIT II - CRFN # 2013000250893 ZONING EXHIBIT III - CRFN # 2013000250894 ZONING EXHIBIT IV - CRFN # 2013000250895

Borough Commissioner



Commissioner

