

# Application: International Leadership Charter High School

Elaine Ruiz Lopez - elopez@ilchs.org  
2020-2021 Annual Report

## Entry 1 School Info and Cover Page

Completed Jul 12 2021

### [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 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 2020-2021 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, 2021)** 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 321000860904

**a1. Popular School Name**

(No response)

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

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

**c. DISTRICT / CSD OF LOCATION**

CSD #10 - BRONX

**d. DATE OF INITIAL CHARTER**

1/2005

**e. DATE FIRST OPENED FOR INSTRUCTION**

9/2011

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

(No response)

**i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)**

380

**j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)**

330

**k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)**

Check all that apply

Grades Served

9, 10, 11, 12

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

No

## FACILITIES INFORMATION

**m. FACILITIES**

Will the school maintain or operate multiple sites in 2021-2022?

No, just one site.

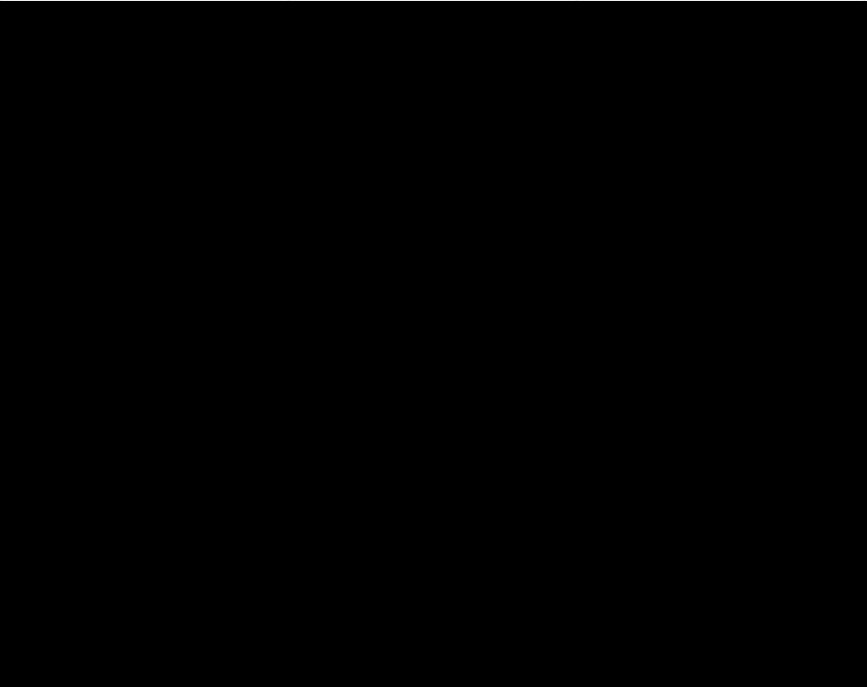
## School Site 1 (Primary)

### m1. SCHOOL SITES

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

|        | Physical Address                               | Phone Number | District/CSD | Grades to be Served at Site for 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 Avenue<br>Bronx, NEw York 10463 | 7185622300   | NYC CSD 10   | 9-12   | No   |

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

|   | Name                  | Work Phone   | Alternate Phone | Email Address |
|---|-----------------------|--|-----------------|---------------|
| School Leader                             | Dr. Elaine Ruiz Lopez |  |                 |               |
| Operational Leader                        | Eddie Ortiz           |  |                 |               |
| Compliance Contact                        | Paul vom Eigen        |  |                 |               |
| Complaint Contact                         | Dr. Elaine Ruiz Lopez |  |                 |               |
| DASA Coordinator                          | Edilis Gonzalez       |  |                 |               |
| Phone Contact for After Hours Emergencies |                       |  |                 |               |

**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, 2021.**

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

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**Site 1 Fire Inspection Report**

**CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR**

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**n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).**

Yes

## n2. 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 student/family handbook   | Revisions made to due process for discipline of SWD          |                                      |   |
| 2 | Change in Grade Level Configuration | REvision for expansion to middle school grades for 2022-2023 | February 2021                        |   |
| 3 |                                     |  |                                      |   |
| 4 |                                     |  |                                      |   |
| 5 |                                     |  |                                      |   |

### More revisions to add?

No

### o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?

(No response)

## ATTESTATIONS

**p. Individual Primarily Responsible for Submitting the Annual Report.**

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

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

**Responses Selected:**

Yes

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**



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



**Date**

Jul 12 2021

Thank you.



## **Entry 3 Accountability Plan Progress Reports**

**Incomplete**

### **Instructions**

### **SUNY-Authorized Charter Schools ONLY**

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report template](#). After completing, schools must upload the document into the SUNY Epicenter system by **August 16, 2021**.

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

## **Entry 4 - Audited Financial Statements**

**Completed** Oct 26 2021

**Required of ALL Charter Schools**



**ALL SUNY-authorized charter schools** must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

**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, 2021**. 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 protection are turned off.

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

## **INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL - 06**

**Filename:** INTERNATIONAL LEADERSHIP CHARTER HI tD70IrW.pdf **Size:** 521.4 kB

### **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 Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system by **November 1**.

**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

**Instructions - Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents in this section **by November 1, 2021**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

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

**Incomplete** Hidden from applicant

**Instructions:** Please enter the contact information for school staff, firms or other entities providing

financial services to the education corporation **by November 1, 2021.**

# Form for "Financial Services Contact Information"

## 1. School Based Fiscal Contact Information

|  | School Based Fiscal<br>Contact Name | School Based Fiscal<br>Contact Email | School Based Fiscal<br>Contact Phone |
|--|-------------------------------------|--------------------------------------|--------------------------------------|
|  |                                     |                                      |                                      |

## 2. Audit Firm Contact Information

|  | School Audit<br>Contact Name | School Audit<br>Contact Email | School Audit<br>Contact Phone | Years Working With<br>This Audit Firm |
|--|------------------------------|-------------------------------|-------------------------------|---------------------------------------|
|  |                              |                               |                               |                                       |

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

|  | Firm Name | Contact<br>Person | Mailing<br>Address | Email | Phone | Years With<br>Firm |
|--|-----------|-------------------|--------------------|-------|-------|--------------------|
|  |           |                   |                    |       |       |                    |

## Entry 5 - Fiscal Year 2021-2022 Budget

**Incomplete**

**Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021.**

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.

**Instructions - SUNY authorized charter schools** should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021.**

**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 4 2021

### Required of ALL Charter Schools by August 2

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 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation. Note: Docusign is accepted.

### [AR2021SUNYFinancialDisclosure](#)

Filename: AR2021SUNYFinancialDisclosure.pdf Size: 888.4 kB

## Entry 7 BOT Membership Table

Completed Aug 2 2021

### 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.

**1. 2020-2021 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 Terms Served | Start Date of Current Term (MM/DD/YYYY) | End Date of Current Term (MM/DD/YYYY) | Board Meetings Attended During 2020-2021 |
|---|-------------------|-----------------------|-----------------------|------------------------------------|---------------------------------|------------------------|---|---------------------------------------|--|
| 1 | Natalie Lozada    |                       | Chair                 | Facilities, Governance and Finance | Yes                             | 1                      | 01/30/2020                              | 06/30/2023                            | 11                                       |
| 2 | Anny Rivas        |                       | Treasurer             | Finance and Facilities             | Yes                             | 2                      | 09/30/2018                              | 06/30/2021                            | 9  |
| 3 | Yahaira Dominguez |                       | Secretary             | Governance                         | Yes                             | 3                      | 06/30/2018                              | 06/30/2021                            | 9  |
| 4 | Edmond Turkson    |                       | Trustee/Member        | Facilities, Governance and Finance | Yes                             | 1                      | 02/01/2023                              | 06/30/2021                            | 10                                       |
| 5 | Maria Garcia      |                       | Trustee/Member        | Governance & Academic              | Yes                             | 4                      | 07/01/2017                              | 06/30/2021                            | 10                                       |
| 6 | Addy Rivas        |                       | Trustee/Member        | Governance & Academic              | Yes                             | 3                      | 07/01/2020                              | 06/30/2021                            | 10                                       |

|   |                   |  |                |          |     |   |            |            |   |
|---|-------------------|--|----------------|----------|-----|---|------------|------------|---|
| 7 | Vagnes De La Rosa |  | Trustee/Member | Academic | Yes | 4 | 07/01/2017 | 06/30/2021 | 9 |
| 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, 2021                    | 6  |
| b.Total Number of Members Added During 2020-2021                   | 1  |
| c. Total Number of Members who Departed during 2020-2021           | 0  |
| d.Total Number of members, as set in Bylaws, Resolution or Minutes | 10 |

**3. Number of Board meetings held during 2020-2021**

11

#### 4. Number of Board meetings scheduled for 2021-2022

11

Thank you.

## Entry 8 Board Meeting Minutes

**Incomplete** 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 2020-June 2021), which should match the number of meetings held during the 2020-2021 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 2, 2021.

## Entry 9 Enrollment & Retention

**Completed** Aug 2 2021

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

**ALL charter schools must complete this section.** Describe the good faith efforts the charter school has made in 2020-2021 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 2021-2022.

## Entry 9 Enrollment and Retention of Special Populations

### [Instructions for Reporting Enrollment and Retention Strategies](#)

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, 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 2021-2022.

### Recruitment/Attraction Efforts Toward Meeting Targets

|                            | Describe Recruitment Efforts in 2020-2021  | Describe Recruitment Plans in 2021-2022  |
|----------------------------|--|--|
| Economically Disadvantaged | <p>Multiple Open Houses<br/>Outreach to Community Schools</p> <p>English Language Learners/Multilingual Learners<br/>Multiple Open Houses and Outreach to Community Schools</p>                | <p>Multiple Open Houses<br/>Outreach to Community Schools</p> <p>Visits to Middle Schools in CSD 10</p> <p>Outreach to Community Schools</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>                             |
| Students with Disabilities | <p>Students with Disabilities<br/>Multiple Open Houses and Outreach to Community Schools &amp;</p> <p>Concentrated recruitment efforts in middle schools with SETTS</p> <p>Outreach to CSE</p> | <p>Students with Disabilities<br/>Multiple Open Houses and Outreach to Community Schools &amp;</p> <p>Concentrated recruitment efforts in middle schools with SETTS</p> <p>Outreach to CSE</p> |

### Retention Efforts Toward Meeting Targets

|                            | Describe Retention Efforts in 2020-2021  | Describe Retention Plans in 2021-2022   |
|----------------------------|--|---|
| Economically Disadvantaged | <p>Providing Laptops and Internet Connections to improve learning and to support remote learning</p> | <p>Purchasing more school to home technology</p> <p>Increasing parent participation in remote learning and technology use</p> |

|                                   |  |   |
|-----------------------------------|--|---|
| <p>English Language Learners</p>  | <p>ELL and Literacy specialists<br/>Bilingual faculty in all math, global and science content areas.</p> <p>Increase communication with parents regarding at home tutoring and support.</p>  | <p>Increasing ELL and Literacy specialists &amp; capacity in hiring Bilingual faculty in all math, global and science content areas.</p> <p>Greater differentiation of in person and remote learning programs.</p> <p>Providing Laptops and Internet Connections to improve in person and distance learning</p> |
| <p>Students with Disabilities</p> | <p>Students with Disabilities Provide highly qualified service providers and SETTS teacher for instructional support.</p> <p>Providing Laptops and Internet Connections to improve in person and distance learning.</p> <p>Continue to Provide highly qualified service providers and SETTS teacher for instructional support.</p> <p>Increase communication with parents regarding at home tutoring and support.</p> <p>Greater differentiation of in person and remote learning programs.</p> <p>Providing Laptops and Internet Connections to improve in person and distance learning</p> | <p>Continue to Provide highly qualified service providers and SETTS teacher for instructional support.</p> <p>Increasing opportunities for one to one learning through various software aligned with the curriculum and educational technology for independent learning.</p>                                    |

## Entry 10 - Teacher and Administrator Attrition

Completed Jul 12 2021



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

## A. TEACH System - Employee Clearance

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

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

<sup>[1]</sup> Employees that 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.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.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**

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must simultaneously 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

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

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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

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, 2021) |           |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)  |           |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)  |           |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)         |           |
| 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. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021) |           |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)  |           |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)  |           |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)         |           |
| 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, 2021) |           |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)  |           |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)  |           |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)         |           |
| Total Category C: not to exceed 5  | 0         |

**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

**Incomplete** Hidden from applicant

### [Instructions](#)

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

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

## Entry 13 School Calendar

**In Progress** Last edited: Jul 12 2021

### [Instructions for submitting School Calendar](#)

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

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2<sup>nd</sup> submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

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 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.

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

### **[SCHOOL-WIDE CALENDAR 2021-2022](#)**

**Filename:** SCHOOL WIDE CALENDAR 2021 2022.pdf **Size:** 175.2 kB

# Entry 14 Links to Critical Documents on School Website

Completed Aug 4 2021

## Instructions

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

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. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

## Form for Entry 14 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 5: Authorizer-approved DASA policy**

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

|  | Link to Documents                                       |
|--|---|
| 1. Most Recent Annual Report (i.e., 2019-20)   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 2. Most recent board meeting notice, documents to be discussed at the meeting (if any)                     | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 2a. Webcast of Board Meetings (per Governor's Executive Order)   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 3. Link to NYS School Report Card  | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 4. Lottery Notice announcing date of lottery   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY); | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 6. District-wide Safety Plan   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)            | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 7. Authorizer-Approved FOIL Policy   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |
| 8. Subject matter list of FOIL records   | <a href="http://www.ilchs.org">http://www.ilchs.org</a> |

Thank you.



## **Entry 15 Staff Roster**

**Incomplete** Hidden from applicant

### **INSTRUCTIONS**

#### **Required of Regents-Authorized Charter Schools ONLY**

Please click on [the MS Excel Staff Roster Template](#) and provide the following information for ANY and ALL instructional and non-instructional employees.



- Full name for any and all employees
- TEACH IDs for any and all employees
- Using the drop down menu, select a role/position (or the best fit) for each employee in the charter school. (Please provide additional information to the Notes Section of the Staff Roster Template as necessary)
- Date of hire and employment start dates
- Number of years each employee has had in their respective professions
- Number of years each employee has had in their current role in the charter school
- Using the drop down menu, select the correct explanation as to why a teacher is teaching outside of their certification area.



# **INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**

## **2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

August 16, 2020

By Dr. Ruiz Lopez, CEO

and

Paul vom Eigen,

Director of Data & Accountability

3030 Riverdale Avenue

Bronx, NY 10463

(718)562-2300

## CURRENT BOARD MEMBERS

| Trustee Name          | Position                     |
|-----------------------|------------------------------|
| Dr. Elaine Ruiz Lopez | CEO- Ex-officio – Non-voting |
| Natalie Lozada        | Board Chair                  |
| Anny Rivas            | Board Treasurer              |
| Yahaira Ricardo       | Board Secretary              |
| Maria Garcia          | Board Trustee                |
| Addy Rivas            | Board Trustee                |
| Vagnes De La Rosa     | Board Trustee                |
| Edmond Turkson        | Board Trustee                |

Dr. Elaine Ruiz Lopez has served as the Founder and CEO for the International Leadership Charter High School since the school’s first year in the fall of 2006.

## INTRODUCTION

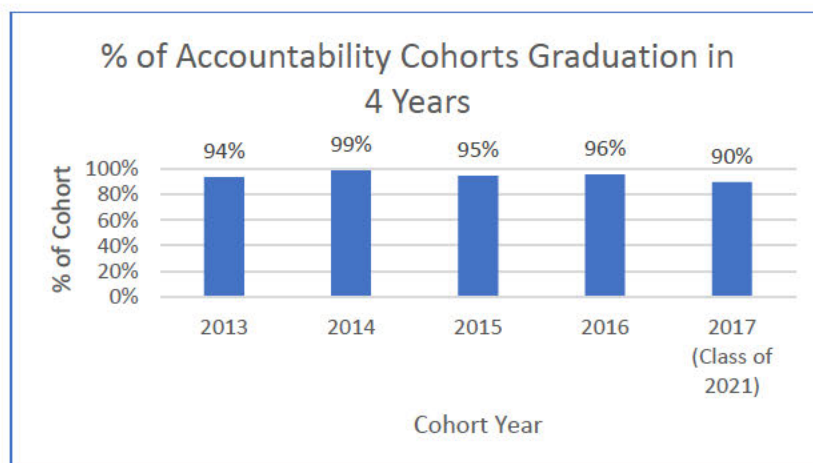
The International Leadership Charter High School (hereafter known as International Leadership), the first public charter high school in the Bronx, opened its doors in September of 2006. Since its founding, International Leadership has delivered an academically rigorous curriculum aimed at elevating students’ intellectual capacity and preparing students for a higher education. We seek to expand students’ knowledge of international studies and to cultivate their leadership skills with a commitment to community service, social action and civic participation in a global society. Our mission is to change lives and transform communities, one scholar at a time.

As part of its mission, International Leadership provides Latino, African-American, and children of immigrants from various ethnic communities living in or below poverty with an exceptional college preparatory curriculum sequence. Historically, over 75 percent of students at International Leadership are economically disadvantaged and more than 80 percent are the first in their families to attend college.

## 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

| Demographic Data as of June 2021               |                    |                            |                    |
|--|--------------------|----------------------------|--------------------|
| Demographic                                    | % Total Enrollment | Additional Characteristics | % Total Enrollment |
| Hispanic                                       | 83%                | SWD                        | 13%                |
| Black/African-American                         | 11%                | ELL/MLL                    | 21% <sup>1</sup>   |
| White  | 1%                 | ED                         | 79%                |
| Asian/Asian-American/Hawaiian/Pacific Islander | 2%                 |                            |                    |
| No Data  | 2%                 |                            |                    |

With close to 79% of students qualifying for Free or Reduced lunch during the 2020-2021 school year, International Leadership is committed to graduating its students and increasing college enrollment in our Bronx community. Over the past five years, four-year Accountability Cohort graduation rates have averaged above 95%.



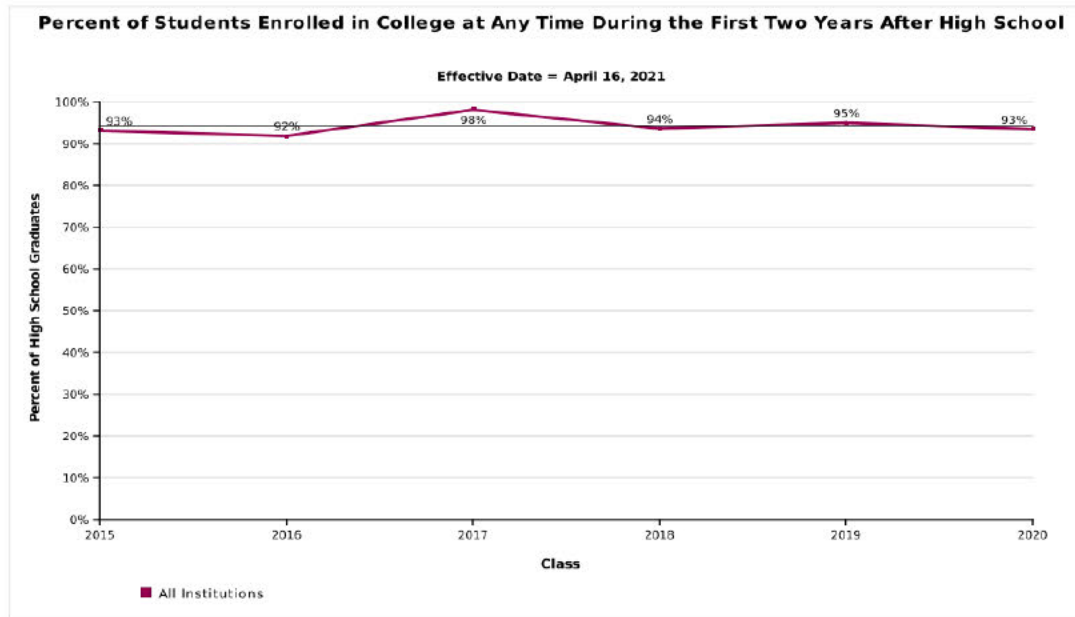
Historical four-year graduation rate data show that the school has consistently outperformed both the city average and comparison schools.<sup>2</sup>

Consistent with past years, 98% of the 2021 graduating class committed to enrolling in a two or four year college. The National Student Clearinghouse (NSC) confirmed that since 2017, an average of 93% of International Leadership graduates have enrolled in college within one year of their high school graduation. In the same period, an average of 95% of International Leadership alumni enrolled in college within two years of their high school graduation.

<sup>1</sup> The ELL population listed in the above chart contain Former ELL.

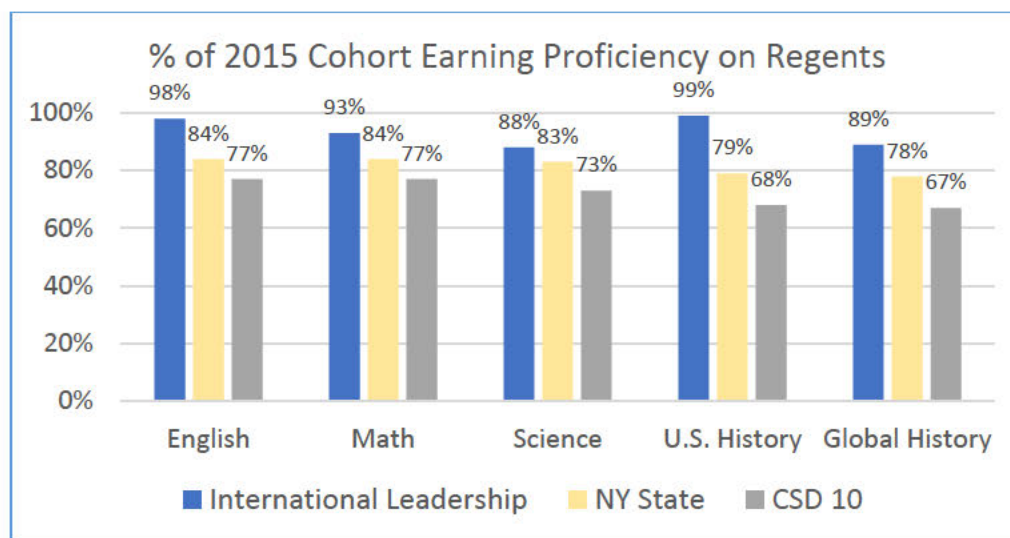
<sup>2</sup> NYC DOE's 2017-18 School Performance Dashboard, available online: [https://tools.nycenet.edu/dashboard/#dbn=84X347&report\\_type=HS&view=City](https://tools.nycenet.edu/dashboard/#dbn=84X347&report_type=HS&view=City)

# 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT



Alumni persistence in college is also important, and NSC access allows International Leadership to monitor persistence rates through to college graduation. An average of 89% of students from the classes of 2015, 2016, 2017, and 2018 returned for their second year of college. International Leadership will continue to review which colleges graduate the highest percentage of students and will share this information with students during the college application process.

In keeping with the school’s mission to graduate students who are college ready, International Leadership frequently reviews its Regents preparation and performance. In 2019, students passed five key Regents exams with rates that exceeded both the statewide and Bronx Community School District 10 averages.



\* Total Cohort scores for CDS 10 and the State are captured in the chart above. Accountability Cohort scores are used to depict International Leadership’s Regents proficiency scores.

International Leadership is additionally committed to ensuring that students not only pass the Regents, but that they also obtain a high level of mastery. The below listed Key Design Elements position the school to support more students passing the Regents and attaining mastery levels of competency.

### **KEY DESIGN ELEMENTS**

#### **1) Extended School Day and Block Scheduling**

The extended school day schedule has contributed to successful student outcomes. It allows teachers to engage students deeply and reduces the pressure often felt by teachers to cram core subjects into too few hours. The longer school day also opens up the schedule for additional subjects students enjoy.

Before remote and blended learning began in March of 2020, instruction was delivered in 60/90-minute blocks. The longer periods enabled teachers to divide the class into groups and make room for individual and small-group tutoring. Students and teachers also interacted more and created stronger relationships, which is a crucial foundation for student achievement. The block scheduling allowed students more time on task and more time to “catch up” or to accelerate. It also allowed students to carry out experiments from beginning to end in one session. Starting in September of 2020, classes met for 60 minutes to ensure that the school met social distancing protocols.

#### **2) Acceleration in Mathematics and Science**

International Leadership’s four-year course sequence focuses on accelerated content in mathematics and science. Students are expected to achieve a high level of proficiency according to the NYS Common Core Standards and the National Council of Mathematics guidelines.

Algebra and Geometry are integrated and taught in ninth grade and set the foundation for students to achieve mastery of the content necessary for success in grades ten and eleven. The Algebra2/Geometry/Trigonometry course in grade ten prepares students for the eleventh grade Pre-Calculus course. Pre-Calculus is rigorous and is a necessary pre-requisite in the college prep sequence to successfully compete for admission to the best 4-year colleges.

The science sequence includes Living Environment and Biology in ninth grade, Chemistry in tenth grade, and Physics in eleventh grade. The school has designed a Science LAB to accommodate various experiments and projects. For the 2020-21 school year, Chemistry and Physics coursework was shifted to the remote learning study.com platform to accommodate the condensed in-person learning schedule. More details about scheduling and programmatic adjustments for the 2020-21 school year are covered below.

### **College Preparatory Course Sequence**

International Leadership provides students with a college/university bound college prep course sequence that has proven to increase student opportunities and close the equity gap. The course sequence is a key factor in achieving the School's mission. Additionally, about a third of qualifying seniors take college courses for credit at nearby Lehman College.

### **3) Ongoing Professional Development**

International Leadership believes that reflection and learning are at the heart of pedagogical and organizational excellence. The leadership team at International Leadership fully recognizes that there are always opportunities for teachers and school leaders to reflect and consider ways to improve. As such, the school participates in Pre-Service Summer Professional Development, 2 annual professional development retreats and weekly professional development workshops. Teachers are also observed by school leadership and subject specific academic coaches throughout the year to ensure that teachers receive frequent and timely feedback.

#### **Data-Driven Instruction**

International Leadership Charter High School firmly believes one of the most effective best practices contributing to successful student outcomes is the use of data to drive instruction and ongoing professional development. The school provides bi-annual retreats, led by data consultants and the leadership team, to analyze the school's data with an emphasis on Regents exam results. Data is disaggregated to examine trends among students with special needs, those considered English language learners, and students who are Economically Disadvantaged. The school also examines results by gender and teacher. The objective is to help teachers understand how data can be used to drive daily classroom instruction and includes both aggregated data and item analysis reviews.

In addition to the retreats, the school provides weekly professional development sessions year-round, and partners with Fordham University to bring in academic coaches who help facilitate the process and provide support in the school.

All International Leadership teachers are trained in item analysis, and it is required as part of the ongoing professional development program that all teachers conduct frequent item analysis in their respective content areas to improve and enhance instructional practices. As teachers identify the strengths and needs of students, they design learning experiences and collect appropriate instructional content resources aligned to identify areas of need.

### **KEY PROGRAMMING ADJUSTMENTS DURING THE 2020-2021 SCHOOL YEAR**

During the pandemic in September of 2020, International Leadership started a hybrid model for teaching and learning where the majority of students grades 9-12 attended 3 half days of in person instruction (Monday-Wednesday) and 2 full days of remote learning (Thursday-Friday). This hybrid model continued the entire 2020-21 school year.

### **Remote Learning for Medically Vulnerable Students**

During the 2020-21 school year, medically vulnerable populations participated in a 5-day remote learning program. A small number of students received temporary remote instruction during quarantine periods. Each class maintained a 60-minute schedule and followed the same rigorous curricula. Monday-Wednesday, each morning class had a laptop camera that gave remote students the opportunity to engage with the live in-person learning sessions. Remote learning students submitted their assignments and assessments via Schoology's remote learning platform.

### **Providing Students Technology for Remote Learning**

All teachers and students had school-based emails, giving them access to all Microsoft Apps, such as word, PowerPoint, and OneNote. The school provided Laptops and Wi-Fi hot spots to those scholars who required them.

### **Tracking Student Engagement on Remote Learning Days**

On remote learning days, students submitted assignments via Schoology. The school's Data Manager tracked assignment submission rates weekly. The Data Manager shared this participation data with the school CEO and the Director of Curriculum and Instruction. Grade level teams also received dashboards that captured weekly remote assignment submission counts for all students. The school CEO and the teachers frequently reviewed week over week Schoology participation trends and discussed strategies for increasing and maintaining high levels of student engagement. Teachers and grade level counselors also called the families of students who did not submit remote learning assignments on Thursdays and Fridays.

### **Social Emotional Support for Students**

Social emotional supports were available and provided within our school. Counselors monitored students' attendance and followed up with students regularly to ensure their social and emotional well-being.

### **Internships & Community Development Project (CDP) Canceled During the 2020-21 Year**

International Leadership believes that real civic engagement begins when students are given opportunities to engage directly with the community. The CDP requirement is for unpaid volunteer service for a total of 200 hours of service over the course of students' junior and senior years. Due to the pandemic and community health and safety protocols, the school waived the requirements for CDP internship participation.

### **Saturday Academy and After School Tutoring Adjustments**

Prior to the pandemic, students were required to attend Saturday Academy for three hours in the spring. The purpose and goal for Saturday Academy is to provide all students with intensive Regents exam preparation. In addition, teachers provided students with additional support during after-school tutorial sessions. These programs were canceled during the pandemic to reduce student



## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

exposure to COVID-19. International Leadership looks forward to restarting these programs as soon as possible.

### SUMMARIZED ENROLLMENT

School Enrollment by Grade Level and School Year

| School Year | 9   | 10 | 11 | 12 | Total |
|-------------|-----|----|----|----|-------|
| 2017-18     | 80  | 82 | 81 | 78 | 321   |
| 2018-19     | 109 | 70 | 73 | 80 | 332   |
| 2019-20     | 119 | 92 | 65 | 68 | 344   |
| 2020-21     | 90  | 89 | 79 | 63 | 321   |

The table above shows school enrollment in June of each school year before 12<sup>th</sup> grade graduation.

### HIGH SCHOOL COHORTS

#### ACCOUNTABILITY COHORT

The state's Accountability Cohort consists specifically of students who are in their fourth year of high school after entering the 9<sup>th</sup> grade. For example, the 2017 state Accountability Cohort consists of students who entered the 9<sup>th</sup> grade anywhere sometime during the 2017-18 school year, were enrolled in the school on the state's annual enrollment-determination day (i.e., BEDS day) in the 2020-21 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department's SIRS Manual for more details about cohort eligibility and acceptable exit reasons: <http://www.p12.nysed.gov/irs/sirs/ht>)

The following table indicates the number of students in the Accountability Cohorts who are in their fourth year of high school and were enrolled at the school on BEDS Day in October and remained in the school until June 30<sup>th</sup> of that year.

Fourth Year High School Accountability Cohorts

| Fourth Year Cohort | Year Entered 9 <sup>th</sup> Grade Anywhere | Cohort Designation | Number of Students Enrolled on BEDS Day in October of the Cohort's Fourth Year | Number Leaving During the School Year | Number in Accountability Cohort as of June 30 <sup>th</sup> |
|--------------------|---|--------------------|--|---------------------------------------|---|
| 2018-19            | 2015-16                                     | 2015               | 83   | 0                                     | 83  |
| 2019-20            | 2016-17                                     | 2016               | 68   | 1*                                    | 68  |
| 2020-21            | 2017-18                                     | 2017               | 67   | 0                                     | 67  |

\*One student left to enter a YACB for part of the school year program.

## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

### TOTAL COHORT FOR GRADUATION

Students are also included in the Total Cohort for Graduation (referred to as the Graduation Cohort, Total Graduation Cohort, or Total Cohort interchangeably throughout this report) based on the year they first enter the 9<sup>th</sup> grade. Students enrolled for at least one day in the school after entering the 9<sup>th</sup> grade are part of the school's Graduation Cohort. The school may remove students from the Graduation Cohort if the school has discharged those students for an acceptable reason listed in the SIRS manual, including the following: if they transfer to another public or private diploma-granting program with documentation, transfer to home schooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S., or are deceased.

Fourth Year Total Cohort for Graduation

| Fourth Year Cohort | Year Entered 9 <sup>th</sup> Grade Anywhere | Cohort Designation | Number of Students Graduated or Enrolled on June 30 <sup>th</sup> of the Cohort's Fourth Year<br>(a) | Number of Students No Longer at the School Who Had Been Enrolled for at Least One Day Prior to Leaving the School and Who Were <u>Not</u> Discharged for an Acceptable Reason<br>(b) | Total Graduation Cohort (a) + (b) |
|--------------------|---|--------------------|--|--|-----------------------------------|
| 2018-19            | 2015-16                                     | 2015               | 83   | 3  | 86                                |
| 2019-20            | 2016-17                                     | 2016               | 68   | 1  | 69                                |
| 2020-21            | 2017-18                                     | 2017               | 67   | 1  | 68                                |

Fifth Year Total Cohort for Graduation

| Fifth Year Cohort | Year Entered 9 <sup>th</sup> Grade Anywhere | Cohort Designation | Number of Students Graduated or Enrolled on June 30 <sup>th</sup> of the Cohort's Fifth Year<br>(a) | Number of Students No Longer at the School Who Had Been Enrolled for at Least One Day Prior to Leaving the School and Who Were <u>Not</u> Discharged for an Acceptable Reason<br>(b) | Total Graduation Cohort (a) + (b) |
|-------------------|---|--------------------|---|--|-----------------------------------|
| 2018-19           | 2014-15                                     | 2014               | 1   | 2  | 3                                 |
| 2019-2020         | 2015-16                                     | 2015               | 4   | 3  | 7                                 |
| 2020-21           | 2016-17                                     | 2016               | 3   | 1  | 4                                 |

## PROMOTION POLICY

\*Regents courses

| MINIMUM GRADUATION REQUIREMENTS FOR THE CLASS OF 2021 |                                    |                                    |  |
|---|------------------------------------|------------------------------------|--|
| 9th Grade   | 10th Grade                         | 11th Grade                         | 12th Grade                                       |
| Global History I                                      | *Global History II                 | *U. S. History & Government        | Government and Economics                         |
| *Algebra/Geometry                                     | Algebra 2/Trigonometry             | Pre-Calculus                       | Option to take math courses at Lehman College    |
| English I   | English II                         | *English III                       | English IV: Research & College Composition       |
| *Living Environment                                   | Chemistry                          | Physics                            | Option to take science courses at Lehman College |
|   |                                    | PE/Health/TKD                      | -PE/TKD not offered due to pandemic protocols    |
| Language Other Than English (LOTE)                    | Language Other Than English (LOTE) | Language Other Than English (LOTE) | College Essay Writing                            |
| Youth Leadership Advisory                             | Youth Leadership Advisory          | CDP/Internship                     | College Prep Seminar                             |
| Credit Accumulation for Class of 2021                 |                                    |                                    |  |
| 2.0 Credits in English                                | 2.0 Credits in English             | 2.0 Credits in English             | 2.0 Credits in English                           |
| 2.0 Credits in Mathematics                            | 2.0 Credits in Mathematics         | 2.0 Credits in Mathematics         |  |
| 2.0 Credits in History                                | 2.0 Credits in History             | 2.0 Credits in History             | 2.0 Credits in Social Studies                    |
| 2.0 Credits in Science                                | 2.0 Credits in Science             | 2.0 Credits in Science             | 2.0 College Prep Seminar                         |
| 2.0 Credit in LOTE Spanish                            | 2.0 Credit in LOTE Mandarin I      | 2.0 Credit in LOTE Mandarin II     | 2.0 Credits in College Essay                     |
| 1.0 Youth Leadership                                  | 1.0 Youth Leadership               | 2.0 Credit CDP                     |  |
|   |                                    | 2.0 Credit Tae Kwon Do             |  |
| <b>Total Credits=11.0</b>                             | <b>Total Credits=11.0</b>          | <b>Total Credits=14</b>            | <b>Total Credits=8.0</b>                         |

## 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

| COURSES OFFERED DURING THE 2020-2021 SCHOOL YEAR              |                                    |                                    |   |
|---|------------------------------------|------------------------------------|---|
| 9th Grade   | 10th Grade                         | 11th Grade                         | 12th Grade                                    |
| Global History I  | *Global History II                 | *U. S. History & Government        | Government and Economics                      |
| *Algebra/Geometry   | Algebra 2/Trigonometry             | Pre-Calculus                       | Option to take math courses at Lehman College |
|   |                                    |                                    | College Prep Seminar                          |
| English I   | English II                         | *English III                       | English IV: Research & College Composition    |
| Living Environment  |                                    |                                    | Option to science courses at Lehman College   |
| Language Other Than English (LOTE)                            | Language Other Than English (LOTE) | Language Other Than English (LOTE) | College Essay Writing                         |
| Credit Accumulation for Each Grade During 2020-21 School Year |                                    |                                    |   |
| 2.0 Credits in English  | 2.0 Credits in English             | 2.0 Credits in English Regents     | 2.0 Credits in English                        |
| 2.0 Credits in Mathematics                                    | 2.0 Credits in Mathematics         | 2.0 Credits in Mathematics         |   |
| 2.0 Credits in History  | 2.0 Credits in History             | 2.0 Credits in History             | 2.0 Credits in Social Studies                 |
| 2.0 Credits in Science  |                                    |                                    | 2.0 College Prep Seminar                      |
| 2.0 Credit in LOTE Spanish                                    | 2.0 Credit in LOTE Mandarin I      | 2.0 Credit in LOTE Mandarin II     | 2.0 Credits in College Essay                  |
| <b>Total Credits=10.0</b>                                     | <b>Total Credits=8</b>             | <b>Total Credits=8</b>             | <b>Total Credits=8.0</b>                      |

## GOAL 1: HIGH SCHOOL GRADUATION

### GOAL 1: HIGH SCHOOL GRADUATION

Each year, 80% or greater of our students will graduate within 4 years while continuously enrolled.

#### Goal 1: Leading Indicator

Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

### METHOD

This measure serves as a leading indicator of the performance of the high school cohort and examines students' progress toward graduation based on annual credit accumulation. The measure requires that, based on the school's promotion requirements, 75 percent of the first and second year high school Total Graduation Cohorts will earn the required number of credits.

Percent of Students in First and Second Year Cohorts  
Earning the Required Number of Credits in 2020 21

| Cohort Designation | Number in Cohort | Percent promoted |
|--------------------|------------------|------------------|
| 2019               | 86               | 95%              |
| 2020               | 83               | 99%              |

### RESULTS AND EVALUATION

99% of the 2020 cohort and 95% of the 2019 cohort were promoted to the next grade in June of 2021. These promotion rates are similar to the 96% and 95% promotion rates for the previous year's first and second year cohorts. All first- and second-year ELL students were promoted to the next grade at the end of the 2020-21 school year. One ninth grade SWD student from the 2020 cohort was not promoted to the tenth grade. All four 10<sup>th</sup> grade students who did not receive promotions were general education students.

#### Goal 1: Leading Indicator

Each year, 75 percent of students in the second year high school Total Graduation Cohort will score at or above proficient on at least three different New York State Regents exams required for graduation.

## METHOD

This measure serves as a leading indicator of the performance of high school cohorts and examines their progress towards graduation based on Regents exam passage. The measure requires that 75 percent of students in each Graduation Cohort have passed at least three Regents exams by their second year in the cohort.

**As a result of the Board of Regents’ guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, for the most recent second year cohort schools should report the percentage of students who either passed or were exempted from at least three exams. In August of 2021, the 2019 cohort will have completed its second year.**

Percent of Students in their Second Year Passing Three Regents Exams by Cohort

| Cohort Designation | School Year | Number in Cohort | Percent Passing at Least Three Regents (including exemptions from June/August 2020) |
|--------------------|-------------|------------------|---|
| 2017               | 2018-19     | 71               | 59%   |
| 2018               | 2019-20     | 92               | 91%   |
| 2019               | 2020-21     | 86               | 92%   |

## RESULTS AND EVALUATION

Prior to 2020, the majority of students took the Algebra 1, Living Environment, and Global History Regents exams by the end of their second year. However, due to the pandemic, the majority of the 2019 cohort did not sit for any of the three Regents exams. All 2019 cohort members were exempted from the Algebra 1 and Living Environment Regents exams. Seven 2019 cohort members repeated the 9<sup>th</sup> grade and thus did not qualify for a Global History II Regents exemption. The majority of the 2018 cohort took the Living Environment and Algebra I exams during their first year at International Leadership Charter High School. However, given the cancellation of Regents in June of 2020, most 2018 cohort members only took two Regents exams. The relatively lower Regents participation levels for the 2019 and 2018 cohorts make it difficult to compare these cohorts against the 2017 cohort.

Two of six or one third of 2018 cohort SWDs passed both the Alg. 1 and Living Environment Regents exams. These pass rates would have likely been higher had three of these students had the opportunity to retake the Algebra 1 and Living Environment exam in June of 2020. These SWD pass rates fall short of the 2017 cohort where 86% of SWD earned greater than a 65 on their Alg. 1 and Living environment exams.

58% of 2018 Cohort ELLs passed both the Alg. 1 & Living Environment Regents exams. Additionally, 9 of 13 or 69% of 2017 cohort ELLs passed both the Alg. 1 & ELL exams.

## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

### Goal 1: Absolute Measures

Each year, 80 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

#### Percent of Students in the Total Graduation Cohort who have Graduated After Four Years

| Cohort Designation | School Year | Number in Cohort | Percent Graduating |
|--------------------|-------------|------------------|--------------------|
| 2015               | 2018-19     | 86               | 92%                |
| 2016               | 2019-20     | 69               | 94%                |
| 2017               | 2020-21     | 68               | 88%                |

#### Percent of Students in Total Graduation Cohort Who Have Graduated After Five Years

| Cohort Designation | School Year | Number in Cohort | Percent Graduating |
|--------------------|-------------|------------------|--------------------|
| 2014               | 2018-19     | 79               | 98%                |
| 2015               | 2019-20     | 86               | 98%                |
| 2016               | 2020-21     | 69               | 99%                |

## RESULTS AND EVALUATION

The 2015, 2016, and 2017 cohorts met and exceeded the goal of having 80% of students graduate within four years. International Leadership also met the 5-year graduation target. For additional context, six of the eight 2017 cohort pending graduates were asked to repeat a grade before they arrived to International Leadership. Seven of these pending graduates are scheduled to graduate in June of 2021.

### Goal 1: Additional Absolute Measure

Each year, 75% or greater of the SWD and ELL students will graduate in four years having earned a Regents diploma

## METHOD

Refer to NYSED regulations for details on graduation requirements.

<http://www.nysed.gov/curriculum-instruction/general-education-and-diploma-requirements>

## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

### Percent of 2017 Accountability Cohort Students

| Student Learning Designation | Number in Cohort | Percent Graduating in 4 years with Regents Diploma |
|------------------------------|------------------|--|
| ELL                          | 14               | 100%   |
| SWD                          | 7                | 100%   |

## RESULTS AND EVALUATION

All SWDs, ELLs and FELLs from the 2017 cohort graduated within four years. In contrast, 86% of SWD and 93% of ELLs from the 2016 cohort graduated in four years.

### Goal 1: Comparative Measure

Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.

## METHOD

The school compares the graduation rate of students completing their fourth year in the charter school's Total Graduation Cohort to that of the respective cohort of students in the school district of comparison. Given that district results for the current year are generally not available at this time, for purposes of this report schools should include the district's 2019-20 results as a temporary placeholder for the district's 2020-21 results.

## RESULTS AND EVALUATION

In comparison to the Bronx Community School District #10, International Leadership graduated over 17% more (12 percentage points) Total Cohort students from the 2015 and 2016 cohorts. CSD #10 2017 cohort data is not currently available.

### Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to the District

| Cohort Designation | School Year | Charter School   |                    | School District  |                    |
|--------------------|-------------|------------------|--------------------|------------------|--------------------|
|                    |             | Number in Cohort | Percent Graduating | Number in Cohort | Percent Graduating |
| 2015               | 2018-19     | 86               | 92%                | 3,955            | 78%                |
| 2016               | 2019-20     | 69               | 94%                | 4,074            | 80%                |
| 2017               | 2020-21     | 68               | 88%                | NA               | NA                 |



**Goal 1: Absolute Measure**

Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway (commonly referred to as the 4+1 pathway) will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year in the cohort.

**METHOD**

The New York State Board of Regents approved regulations establishing alternative pathways to graduation for all students. Students may replace one of the required Social Studies Regents exams with an approved alternative assessment. For more information about requirements and approved assessments refer to the NYSED resource online: <http://www.p12.nysed.gov/ciai/multiple-pathways/>. The school will document the names of the alternative assessments administered and success rate for students in the templates bellow.

**RESULTS AND EVALUATION**

Students at International Leadership do not take the Pathway exam.

**SUMMARY OF THE HIGH SCHOOL GRADUATION GOAL**

International Leadership continues to exceed its graduation goals reflecting the commitment to supporting all students through differentiated instruction, extended school days, and after school tutoring.

| Type              | Measure  | Outcome |
|-------------------|--|---------|
| Leading Indicator | Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.                                  | Met     |
| Leading Indicator | Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort.             | N/A     |
| Absolute          | Each year, 75 percent of students in the fourth-year high school Total Graduation Cohort will graduate.  | Met     |
| Absolute          | Each year, 95 percent of students in the fifth-year high school Total Graduation Cohort will graduate.   | Met     |
| Comparative       | Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.                             | Met     |
| Absolute          | Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year. | N/A     |

## GOAL 2: COLLEGE PREPARATION

### GOAL 2: COLLEGE PREPARATION

Each graduation 75 percent of our seniors will graduate college ready.

### Goal 2: Absolute Measure

Each year, 75 percent of graduating students will demonstrate their preparation for college by at least one or some combination of the following indicators:

- Passing a college level course offered at a college or university or through a school partnership with a college or university;
- Achieving the college and career readiness benchmark on the SAT; or,
- Matriculating to a college
- Receiving 5 or more college acceptances

## METHOD

Schools use any method listed here, or any combination thereof, to demonstrate that at least 75 percent of graduates are prepared to engage in rigorous college level coursework. The school should select only those methods listed here that it uses to demonstrate the college readiness of its students and eliminate those that it will not. For instance, high schools that do not deliver an IB Program as part of their high school design do not report on the IB option. The school reports on the number of students who attempted to achieve each indicator, the number who succeeded, and the corresponding percentage. Additionally, the school should report on the overall number of students who graduated after four years, the number of those graduates who achieved any of the relevant measures, and the overall percentage achieving the measure.

## RESULTS AND EVALUATION

98% of the 2017 Total Cohort graduates committed to enrolling in a college or university. We look forward to further verifying matriculation through the National Student Clearinghouse (NSC) database in the fall of 2021. 42% of 2017 Cohort members who took the SAT achieved the College Readiness benchmark. The number of students who took the SAT was dramatically impacted by the pandemic and colleges' shifting SAT requirements. International Leadership is continuing to assess how it can ensure that more students earn college readiness scores on the SAT. The creation of the new International Leadership middle school will provide International Leadership additional opportunities to support student academic growth at an earlier age.

30% of students in the 2017 cohort earned college credit at nearby Lehman College. This percentage increased relative to the 2015 cohort where 18% earned college credit before graduating high school. During the 2021-2022 school year, 27% of 12<sup>th</sup> graders will take Stanford's Introduction to Computer Science course. A significant percentage of twelfth grade students will also participate in online AP courses during the 2021-2022 school year.

Percentage of the 2017 Total Cohort Graduates Demonstrating College Preparation by Indicator

| Indicator  | Number of Graduates who Attempted the Indicator | Number who Achieved Indicator | Percentage of Graduates who Achieved Indicator |
|--|---|-------------------------------|--|
| Matriculating to a college. <sup>3</sup>   | 60  | 59                            | 98%  |
| Receiving 5 or more college acceptance letters   | 60  | 25                            | 42% <sup>4</sup>                               |
| Achieving the college and career readiness benchmark on the SAT established by CUNY Schools (Earning Score of 480 or higher on Reading & Writing and score of 530 or higher on Math) | 12  | 5                             | 42%  |
| Earning college course credit through the College Now Program  | 18  | 18                            | 30% <sup>5</sup>                               |
| Overall  | 60  | 59                            | 98%  |

**Goal 2: Absolute Measure**

Each year, the College, Career, and Civic Readiness Index (“CCCRI”) for the school’s Total Cohort will exceed the Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The calculation of this measure is not required for 2020-21.

**GOAL 2: COMPARATIVE MEASURE**

Each year, the school’s CCCRI for the Total Cohort will exceed that of the district of comparison’s Total Cohort.

The calculation of this measure is not required for 2020-21.

<sup>3</sup> Matriculation for the most recent 2017 cohort is measured by the percentage of graduates who commit to enrolling in a two- or four-year college. Excluding this student would result in a 97% college matriculation rate.

<sup>4</sup> The COVID-19 pandemic and the cancelation of the SATs in 2020 had a likely impact on the total number of colleges that accepted each student.

<sup>5</sup> 30% of all graduates received college credit from Lehman College.

**Goal 2: Absolute Measure**

Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.

**METHOD**

The ultimate measure of whether a college prep high school has lived up to its mission is whether students actually enroll and succeed in college. Schools track and report the percentage of fourth-year Total Cohort graduates who matriculate into a two or four-year college program in the school year following graduation. Schools should update and confirm data for Cohorts prior to 2020-21 and provide preliminary matriculation data for 2017 Cohort. It may be necessary for schools to provide updated data to the Institute when National Student Clearinghouse or other data sources become available later in the school year.

Matriculation Rate of Graduates by Year

| Cohort | Graduation Year | Number of Graduates<br>(a) | Number Enrolled in 2 or 4-year Program in Following Year<br>(b) | Matriculation Rate<br>=[(b)/(a)]*100 |
|--------|-----------------|----------------------------|---|--------------------------------------|
| 2015   | 2018-19         | 79                         | 75  | 95%                                  |
| 2016   | 2019-20         | 64                         | 63  | 98%                                  |
| 2017   | 2020-21         | 60                         | 59  | 98%                                  |

**RESULTS AND EVALUATION**

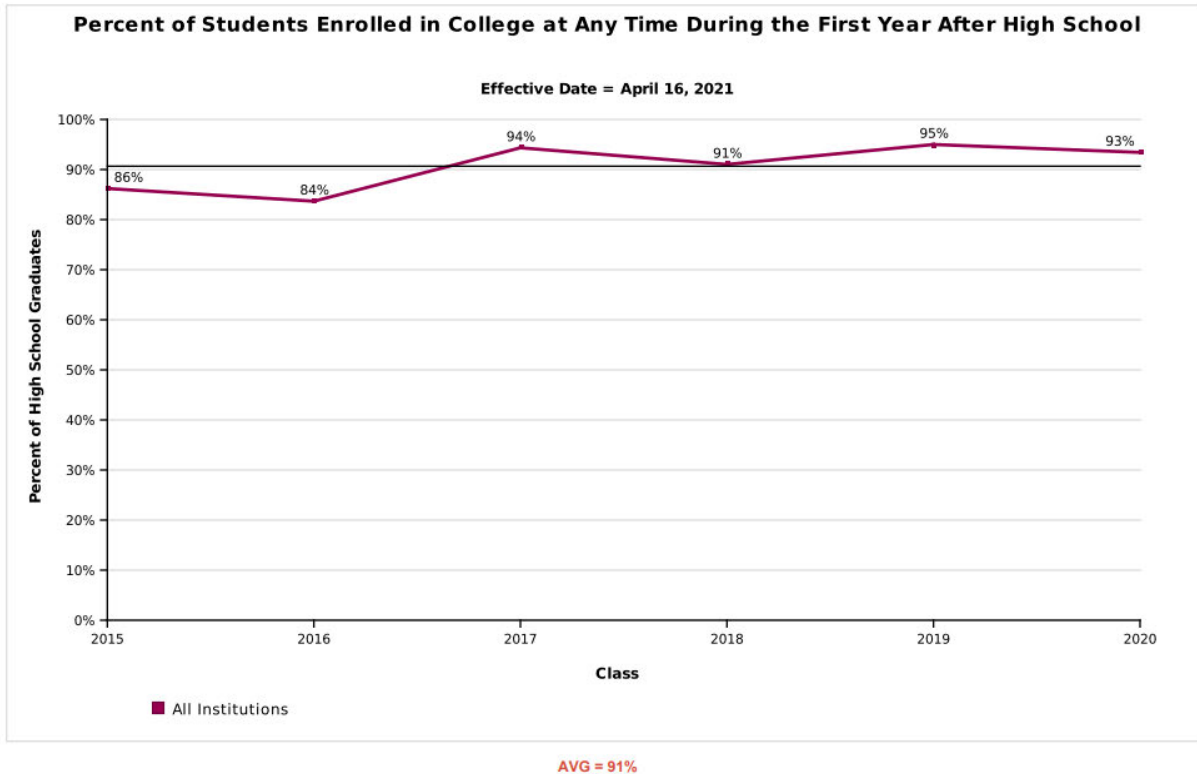
International Leadership Charter High School confirms college enrollment and college deposit submissions during students' senior year. The National Student Clearinghouse is then used to confirm the number of students who matriculate to college within the first year of graduation.

In June of 2021 and 2020, over 97% of graduates committed to a two or four year college or university.

The Director of College Prep works with each student during the College Prep Seminar to help them submit applications and confirm enrollment. The leadership team and representatives from SUNY also speak with parents to help their children access grants, scholarships, and financial aid packages. However, even after students submit a deposit and transcripts to their new college, some students choose to wait to start college for financial or family related reasons.

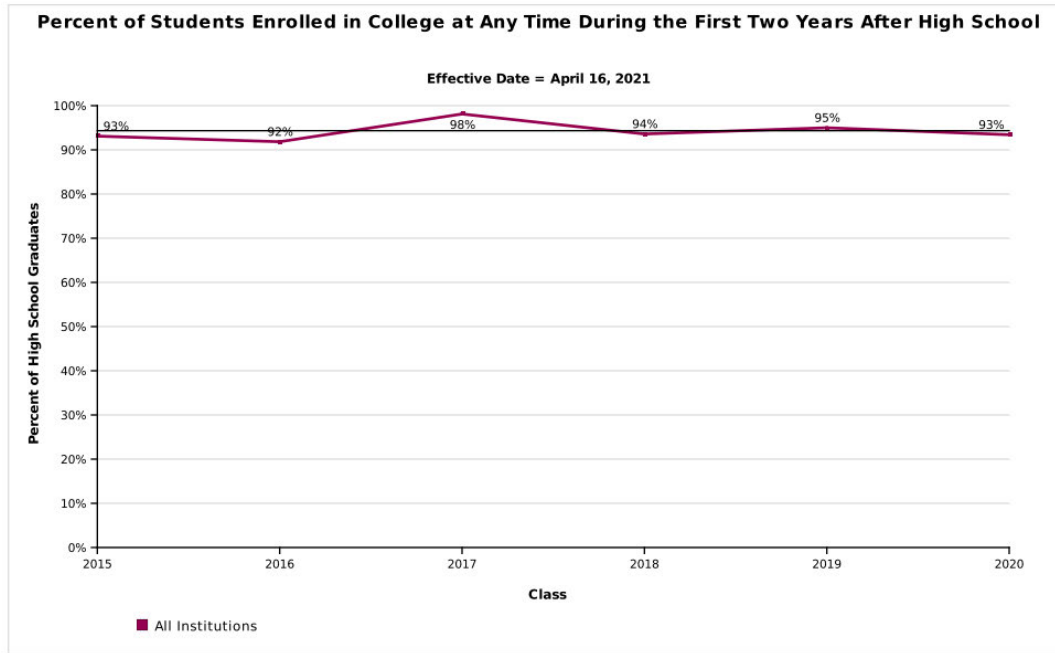
On average, the NSC data shows that between 2015 and 2020, 91% of International Leadership alumni enrolled in college during their first year after high school.

# 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT



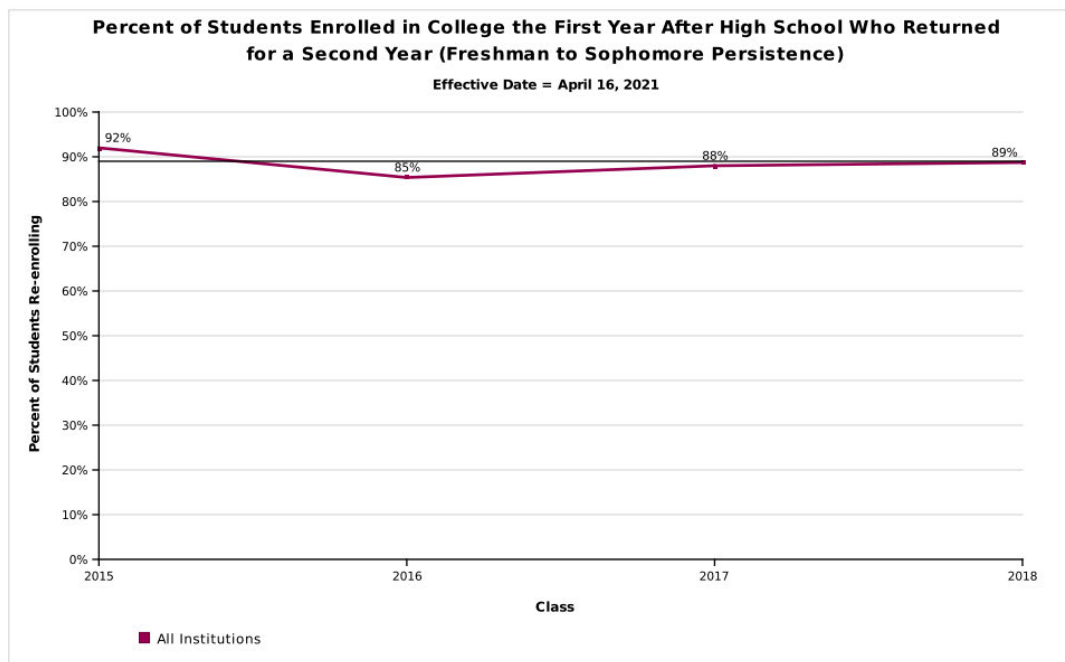
This first year enrollment rate increased to an average of 93% between June of 2017 and April of 2020. On average, 96% of the classes of 2017, 2018, and 2019 enrolled in college within two years of their high school graduation.

# 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT



AVG = 94%

On average, 89% of students in the graduating classes of 2015, 2016, 2017, and 2018 returned for a second year of college.



AVG = 89%

The School Board and the leadership team view student persistence in college as an indication of the school's success in preparing students for college. International Leadership will continue to review which colleges graduate the highest percentage of students and will share this information with students during the college application process.

**Goal 2: Additional Absolute Measure**

**75% of graduating students will be accepted to 5 or more colleges or universities.**

**METHOD**

Each year, the Director of College Prep will record the names of the colleges for which each student receives acceptances.

**RESULTS AND EVALUATION**

42% of graduating 2017 cohort members received five or more college acceptance letters. The 2017 cohort fell short of this accountability goal by 33 percentage points. The pandemic impacted both the total number of applications and acceptances. However, over fifty percent of the 2017 cohort received four college acceptance letters and 88% of the 2017 cohort received two college acceptance letters. This data will be reviewed with the Director of College Prep, Director of Instruction, and the Director of Data and Accountability to ensure that rising 12<sup>th</sup> grade students have a variety of colleges from which to choose.

Percentage of the 2017 Total Cohort Graduates Demonstrating College Preparation by Indicator

| Indicator                                      | Number of Graduates who Attempted the Indicator | Number who Achieved Indicator | Percentage of Graduates who Achieved Indicator |
|--|---|-------------------------------|--|
| Receiving 5 or more college acceptance letters | 60  | 25                            | 42%  |

**SUMMARY OF THE COLLEGE PREPARATION GOAL**

| Type                | Measure  | Outcome |
|---------------------|--|---------|
| Absolute            | Each year, 75 percent of graduating students will demonstrate their preparation for college by one or more possible indicators of college readiness. | MET     |
| Absolute            | Each year, the CCCRI for the school's Total Cohort will exceed that year's state MIP set forth in the state's ESSA accountability system.            | N/A     |
| Comparative         | Each year, the school's CCCRI for the Total Cohort will exceed that of the district's Total Cohort.  | N/A     |
| Absolute            | Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.                             | MET     |
| Additional Absolute | Each year, 75 percent of graduating students will be accepted to 5 or more colleges or universities.   | Not Met |

## ACTION PLAN

International Leadership's action plan includes ongoing professional development and support for college prep advisors as well as increased tracking and monitoring of student on time submission of applications and materials to the targeted colleges and universities. In addition, there will be a continued increase in the presentations of SUNY and private independent reach colleges.

International Leadership recently partnered with the National Education Equity Lab to give twelfth grade students the opportunity to take online credit bearing courses from the nation's top universities. In the fall of 2021, 21 International Leadership Students will take Stanford University's Introduction to Computer Science course. The school is also seriously exploring the addition of online AP course offerings for the 2021-22 school year. The leadership team believes these online courses will expand the range of colleges and universities that accept International Leadership students.

## GOAL 3: ENGLISH LANGUAGE ARTS

Summary of changes to the High School ELA Goal due to the Covid-19 school closure:

- Schools do not have data necessary to report 2019-20 PI results.
- Schools do not have data necessary to report 2019-20 district comparison measures.
- Schools do report on absolute Regents attainment and growth from 8<sup>th</sup> grade in a modified format based on instructions under each respective measure below.

## BACKGROUND

Ongoing professional development is provided to faculty to review all curriculum to assure that it is aligned with the Common Core standards and the New York State Regents examinations. There are rigorous Curriculum Mapping sessions that are based upon the Understanding by Design and Backwards planning methodology developed by Wiggins.

### English Sequence

Grade 9 – English I

Grade 10 – English II

Grade 11 – English III

Grade 12 – College Essay and Research & College Composition

### **Grade 11 English III Course Description**

This course is aligned with the NYS English Regents exam. This course continues to teach students to make connections between and among literature (fiction and non-fiction), and historical and current sources of information (newspapers, magazines, documentaries). Students identify and understand organizational patterns (i.e. cause-effect, problem-solution) and produce interpretations of literary and non-literary materials and documents, and learn test-taking strategies for successful outcomes on PSAT and SATs.



**Goal 3: Absolute Measure**

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

**METHOD**

The school administered the Regents English exam that students must pass to graduate. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations by scoring 79 or above) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

**Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 4 among the students who sat for the exam.**

**RESULTS AND EVALUATION**

Due to the state’s cancellation of the Regents exams, only five members of the 2017 cohort took the ELA Regents exam. Four of these five students earned Level 4 (score of 79 or above) on the ELA Regents exam. This low number of test takers makes it difficult to compare the 2017 cohort with the 2016 and 2015 cohorts.

Percent Scoring at Least Level 4 on Regents English Common Core Exam by Fourth Year Accountability Cohort<sup>6</sup>

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|---|-------------------------------------|--|
| 2015   | 2018-19     | 83                   | 0                                       | 62                                  | 75%  |
| 2016   | 2019-20     | 68                   | 5*                                      | 51                                  | 81%  |
| 2017   | 2020-21     | 67                   | 62*                                     | 4                                   | 80%  |

\*As described on p. 287 of the SIRS 2020—21 Manual, a “valid score” implies any Regents score earned by a student who did not receive entirely remote instruction. There were students who earned a Regents exam score below a 65 who also qualified for a Regents exemption. These exempted students were not included in the “Number Exempted with No Valid Score” column.

<sup>6</sup> Based on the highest score for each student on the English Regents exam

## ADDITIONAL EVIDENCE

Most students take the English Common Core Regents exam at the end of their junior year of high school. In the chart below, the abbreviation “NA” is written during students’ freshman and sophomore years.

In their third year of school, 71% of the 2016 cohort earned level 4 on the English Common Core Exam. By contrast, 58% or 29 of the 50 2018 cohort members who took the ELA Regents exam earned Level 4 (score of 79 or above). The pandemic reduced the number of in person learning days and undoubtedly impacted the percentage of students who attained Level 4 scores on the ELA Regents exam. International Leadership remains confident that a return to five days of in person learning will position a higher percentage of 2019 and 2020 cohort students to earn a Level 4 score.

Percent Achieving at Least Level 4 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 |
| 2016               | 70               | 71%             | 68               | 81%             |                  |                 |
| 2017               | NA               | NA              | NA               | NA              | 67               | 80%*            |
| 2018               |                  |                 | NA               | NA              | 82               | 58%*            |
| 2019               |                  |                 |                  |                 | NA               | NA              |
| 2020               |                  |                 |                  |                 | NA               | NA              |

\* Five 2017 cohort members and fifty 2018 cohort members took the ELA Regents exam. The percentages captured in the above chart reflect the percentage of students who took the exam.

### Goal 3: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

## METHOD

The school administered the Regents English exam that students must pass to graduate. The school scores Regents on a scale from 0 to 100. The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations- score of 65 or above) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were

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exempted from the exam as well as the percentage of students achieving at least Level 3 among the students who sat for the exam.

### RESULTS AND EVALUATION

The 2015, 2016, and 2017 cohorts each had over 80% of students score at Level 3 (score of 65 or above) on their ELA Common Core exam by their fourth year. The 2016 cohort exceeded the accountability goal by 14 percentage points. All five 2017 cohort members who took the ELA Regents exam earned a Level 3 or above.

9 of 11 2016 cohort SWDs earned a score of 3 or above. This mark is similar to the 92% or 11 of 12 2015 cohort SWDs who scored at Level 3 or above. All five ELL 2016 cohort students who took the Regents exam scored above 65, and four of the students scored above an 80. The five 2017 cohort students who took the ELA Regents exam in June of 2021 were not ELL or SWD. These five students were 11<sup>th</sup> grade students who are expected to graduate in June of 2022.

Percent Scoring at Least Level 3 on Regents English Common Core Exam  
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|-------------------------------------|--|
| 2015               | 2018-19     | 83                   | 0                                       | 80                                  | 98%  |
| 2016               | 2019-20     | 68                   | 5*                                      | 59                                  | 94%  |
| 2017               | 2020-21     | 67                   | 62                                      | 5                                   | 100%   |

\*As described on p. 287 of the SIRS 2020—21 Manual, a “valid score” implies any Regents score earned by a student who did not receive entirely remote instruction. There were students who earned a Regents exam score below a 65 who also qualified for a Regents exemption. These exempted students were not included in the “Number Exempted with No Valid Score” column.

### ADDITIONAL EVIDENCE

As previously mentioned, students do not take the ELA common core exam until the end of their third year of high school. The abbreviation “NA” is written during students’ freshman and sophomore years.

Given the cancellation of the Regents, only five 2017 cohort members took the exam. 100% of the five test takers earned Level 3 proficiency. In June of 2021, 50 of 79 2018 cohort students took the ELA exam. 90% of those who took the exam scored at or above level 3. This 90% pass rate exceeds the accountability goal by ten percentage points.

Percent Achieving at Least Level 3 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2016               | 70               | 85%             | 68               | 94%             |                  |                 |
| 2017               | NA               | NA              | NA               | NA              | 67               | 100%*           |
| 2018               |                  |                 | NA               | NA              | 82               | 90%*            |
| 2019               |                  |                 |                  |                 | NA               | NA              |
| 2020               |                  |                 |                  |                 | NA               | NA              |

\*Five 2017 cohort members and fifty 2018 cohort members took the ELA Regents exam. The percentages captured in the above chart reflect the percentage of students who took the exam.

### **Goal 3: Absolute Measure**

Each year, the Performance Index (“PI”) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The calculation of this measure is not required for 2020-21.

### **Goal 3: Comparative Measure**

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The calculation of this measure is not required for 2020-21.

### **Goal 3: Comparative Measure**

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The calculation of this measure is not required for 2020-21.

### **Goal 3: Comparative Measure**

Each year, the Performance Index (“PI”) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The calculation of this measure is not required for 2020-21.

### **Goal 3: Growth Measure**

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade English language arts exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

## METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for the college and career readiness standard.

## RESULTS AND EVALUATION

All 2017 cohort members were exempted from the ELA Regents due to the pandemic. It is thus not applicable to review this growth metric for the 2017 cohort. However, of the 39 students from the 2016 Accountability Cohort who scored less than Level 3 on the New York State 8th grade ELA exam, 76% scored at or above Level 4 on the English Common Core Exam. This percentage exceeds the accountability growth goal by 26% and improves upon the gains made with the 2015 and 2014.

Percent Achieving at Least Performance Level 4 on Common Core exam among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>7</sup>

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 <sup>th</sup> Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2015               | 2018-19     | 36   | 0                                       | 21                                  | 58%  |
| 2016               | 2019-20     | 39   | 5                                       | 26                                  | 76%  |
| 2017               | 2020-21     | 25   | 25                                      | NA                                  | NA   |

### Goal 3: Growth Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade English language arts exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

## METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for graduation.

## RESULTS AND EVALUATION

All 2017 cohort members were exempted from the ELA Regents due to the pandemic. It is thus not applicable to review this growth metric for the 2017 cohort. Of the 39 students from the 2016 Accountability Cohort who scored less than Level 3 on the New York State 8th grade ELA exam, 88%

<sup>7</sup> Based on the highest score for each student on the English Regents exam

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scored at or above Level 3 by their fourth year of high school. This achievement exceeds the Level 3 college readiness goal by 13%.

Percent Achieving at Least Performance Level 3 on Common Core exam among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>8</sup>

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 <sup>th</sup> Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2015               | 2018-19     | 36   | 0                                       | 35                                  | 97%  |
| 2016               | 2019-20     | 39   | 4                                       | 31                                  | 88%  |
| 2017               | 2019-20     | 25   | 25                                      | NA                                  | NA   |

### SUMMARY OF THE HIGH SCHOOL ENGLISH LANGUAGE ARTS GOAL

International Leadership is pleased that over 94% of students from the 2015, 2016, and 2017 cohorts scored at Level 3. The majority of the 2017 cohort was exempted from the June 2020 and 2021 ELA Regents making it hard to compare this cohort with previous cohorts. 90% of 2018 cohort members who took the ELA Regents exam earned a Level 3 score.

| Type        | Measure   | Outcome |
|-------------|---|---------|
| Absolute    | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.          | Met     |
| Absolute    | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Met     |
| Absolute    | Each year, the Performance Index (PI) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system.  | N/A     |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.                 | N/A     |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.                | N/A     |

<sup>8</sup> Based on the highest score for each student on the English Regents exam

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|             |  |     |
|-------------|--|-----|
| Comparative | Each year, the Performance Index (PI) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. (Using 2017-18 school district results.)  | N/A |
| Growth      | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 <sup>th</sup> grade English language arts exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.       | Met |
| Growth      | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 <sup>th</sup> grade English language arts exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Met |

### ACTION PLAN

To maintain advances with Level 4 achievement on the ELA Regents exam, the leadership team and academic coach will continue to meet with the ELA teachers on a quarterly basis to monitor students' progress and develop targeted and differentiated instructional plans that are responsive students' needs. The ELA team will continue to set high standards for achievement in ELA.

## GOAL 4: MATHEMATICS

### Goal 4: Mathematics

**75 percent of students in the graduation accountability cohort will pass the NYS Regents exams in mathematics.**

### BACKGROUND

International Leadership has aligned its curriculum with the New York State Common Core standards. Our faculty are trained in formative and summative assessments. During ongoing professional development, math faculty are provided instructional guidance and item analysis review periods.

#### Mathematics Sequence

Grade 9 – Algebra/Geometry

Grade 10 – Algebra 2/Trigonometry

Grade 11 – Pre-Calculus

Grade 12 – Advanced Math Course

### **Algebra I/Geometry Grade 9 Course Description**

This course is aligned with the NYS Algebra Regents. The mathematics course for the ninth grade is a combination of Algebra I and Geometry. Project based units will enable the students to enhance their problem-solving skills. This course accelerates student proficiency and students become competent in the content needed to pass the Algebra Regents exams.

#### **Goal 4: Absolute Measure**

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

### **METHOD**

The school administered the Regents mathematics exam(s) that students must pass to graduate. The school scores Regents on a scale from 0 to 100. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations: score of 80 or above) on any Regents Common Core mathematics exams.<sup>9</sup> This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

**Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for any mathematics exam but were scheduled to sit for one during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam requirement as well as the percentage of students achieving at least Level 4 among the students who sat for any exam.**

### **RESULTS AND EVALUATION**

19% of the 2017 cohort, who took the Algebra I Regents exam scored at or above Level 4 (score of 80 or above) on the Algebra I Common Core Regents exam.

This year, the math coach will continue to support the 9<sup>th</sup> grade Algebra I teacher with data driven item analysis instructional support that will prepare more students for mastery. The Director of Instruction and the school CEO will work with the math coach and the Algebra I teacher on a bi-quarterly basis to monitor student progress and help in the creation of targeted instruction plans. All students will be encouraged to attend Saturday review sessions in the spring to ensure that more students achieve mastery levels.

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<sup>9</sup> Students in the 2014 and 2015 high school Accountability Cohorts may have taken the non-Common Core mathematics exams. As such, for 2017-18 and 2018-19, the Institute will continue to count any student who achieved at least a scale score of 80 (the previous target for college and career readiness) on that exam as having met the target for this measure.



## 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

### Percent Scoring at Least Level 4 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort<sup>10</sup>

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|---|-------------------------------------|--|
| 2015   | 2018-19     | 83                   | 0                                       | 27                                  | 33%  |
| 2016   | 2019-20     | 68                   | 5*                                      | 10                                  | 16%  |
| 2017   | 2020-21     | 67                   | 5*                                      | 12                                  | 19%  |

\*As described on p. 287 of the SIRS 202—21 Manual, a “valid score” implies any Regents score earned by a student who did not receive entirely remote instruction. There were students who earned a Regents exam score below a 65 who also qualified for a Regents exemption. These exempted students were not included in the “Number Exempted with No Valid Score” column.

### ADDITIONAL EVIDENCE

The cancellation of Regents exams in 2020 led to the provision of Algebra I Regents exemptions to the entire 2018 cohort. 63 9<sup>th</sup> grade students took the Algebra 1 exam in June of 2021. One of these 2020 cohort students earned a Level 4 score (score of 80 or above) on the Algebra 1 Regents exam. The low number of Level 4 scores can be attributed to the shortening of math class times and the reduction of in-person learning days. These pandemic related adjustments undoubtedly impacted the percentage of students who could meet college and career readiness standards on the Algebra 1 Regents exam. International Leadership acknowledges that there is room and space for more students to achieve Level 4 and above in Algebra 1.

### Percent Achieving at Least Level 4 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 |
| 2017               | 71               | 18%             | 71               | 18%             | 67               | 19%             |
| 2018               | 92               | 21%*            | 92               | 21%             | 82               | 21%             |
| 2019               |                  |                 | NA^              | NA              | NA^              | NA              |
| 2020               |                  |                 |                  |                 | 89               | 2%              |

\*19 of 92 test Algebra 1 test takers from the 2018 cohort earned a level 4 or above.

^The 2019 cohort did not take the Algebra 1 exam.

<sup>10</sup> Based on the highest score for each student on a mathematics Regents exam

## 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

### Goal 4: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

### RESULTS AND EVALUATION

85% or 53 of 62 2017 Cohort Algebra 1 Regents exam takers earned a score of 65 or above. This percentage is seven percentage points below the 2016 cohort pass rate. The 2017 cohort pass rate would likely have been higher had some twelfth grade 2017 cohort members been given the opportunity to retake the Algebra 1 exam. The pandemic made it difficult to provide these students with the tutoring support they would have needed to sit for the exam.

Both the 2015 and 2016 cohorts exceeded the baseline performance goal by over 12 percentage points. The 2017 cohort exceeded the baseline accountability goal by five percentage points.

6 of 7 or 86% of 2017 cohort SWD earned a Level 3 score on the Algebra 1 exam. This achievement was an improvement from the 60% of 2016 Cohort SWD who took and passed the Algebra I Regents exam.

10 of 13 or 77% of 2017 cohort ELLs (including FELLs) who took the Algebra 1 Regents exam earned a Level 3 score.

Percent Scoring at Least Level 3 on a Regents Mathematics Common Core Exam  
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|-------------------------------------|--|
| 2015               | 2016-19     | 83                   | 0                                       | 77                                  | 93%  |
| 2016               | 2019-20     | 68                   | 18                                      | 46                                  | 92%  |
| 2017               | 2020-21     | 67                   | 5                                       | 53                                  | 85%  |

### ADDITIONAL EVIDENCE

57% of 2020 cohort Algebra 1 Regents test takers earned a Level 3 score (score of 65 or above). This 2020 cohort pass rate is 26 percentage points lower than the 2018 cohort's first year pass rate. It is not surprising to see a dip in this first-year pass rate given the reduced number of in person class days and the cancellation of afterschool tutoring programs during the pandemic.

Percent Achieving at Least Level 3 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2017               | 71               | 76%             | 71               | 85%             | 67               | 85%             |
| 2018               | 92               | 83%             | 92               | 74%             | 82               | 76%             |
| 2019               |                  |                 | NA               | NA              | NA               | NA              |
| 2020               |                  |                 |                  |                 | 89               | 57%             |

### **Goal 4: Absolute Measure**

Each year, the Performance Index (“PI”) on the Regents mathematics exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

Due to the state’s guidance regarding accountability determinations, the 2019-20 MIPs will be used for the 2020-21 school year and the calculation of this measure is not required.

### **Goal 4: Comparative Measure**

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on a Regents-math exams will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The calculation of this measure is not required for 2020-21.

### **Goal 4: Comparative Measure**

Each year, students in the high school Total Cohort will meet or exceed Common Core expectations will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The calculation of this measure is not required for 2020-21.

### **Goal 4: Comparative Measure**

Each year, the Performance Index (“PI”) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The calculation of this measure is not required for 2020-21.

### **Goal 4: Growth Measure**

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade mathematics exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on a Regents mathematics exam) by the completion of their fourth year in the cohort.

## **METHOD**

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to grow to meeting the mathematics requirement for the college and career readiness standard.

**RESULTS AND EVALUATION**

Of the 28 students from the 2017 cohort who scored less than Level 3 on the New York State 8th grade Math exam, none of them earned Level 4 on their Algebra 1 exam. Given that the majority of students enroll in International Leadership in the 9<sup>th</sup> grade, students enter the 9<sup>th</sup> grade Algebra 1 course with a range of foundational algebraic knowledge. International Leadership is optimistic that opening the new International Leadership middle school in 2022 will help position more students for Level 4 achievement. In the coming year, there will be focused support from the math coach to support teachers in increasing Level 4 achievement.

**Percent Achieving at Least Performance Level 4 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>11</sup>**

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 <sup>th</sup> Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2014               | 2017-18     | 36   | 0                                       | 9                                   | <b>25%</b>   |
| 2015               | 2018-19     | 49   | 0                                       | 7                                   | <b>14%</b>   |
| 2016               | 2019-20     | 48   | 14                                      | 5                                   | <b>15%</b>   |
| 2017               | 2020-21     | 28   | 0                                       | 0                                   | <b>0%</b>  |

**Goal 4: Growth Measure**

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8<sup>th</sup> grade mathematics exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

**METHOD**

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to move to meeting the English requirement for graduation.

**RESULTS AND EVALUATION**

Of the 28 students from the 2017 cohort who scored less than Level 3 on the New York State 8th grade Math exam, 71% scored at or above Level 3 by their fourth year of high school. 6 of the 7 students who received scores below 65 received exemptions and would have retaken the exam had it not been for the pandemic. In contrast, 91% of non-exempted 2016 cohort students who scored less than Level 3 on the New York State 8th grade Math exam went on to earn a Level 3 score on the Algebra 1 Regents exam. These growth percentages surpass the accountability growth goal, but the exam cancellations and exemptions make it admittedly hard to compare level 3 growth scores across the cohorts.

<sup>11</sup> Based on the highest score for each student on the English Regents exam

## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

Percent Achieving at Least Performance Level 3 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8<sup>th</sup> Grade by Fourth Year Accountability Cohort <sup>12</sup>

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 <sup>th</sup> Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--|---|-------------------------------------|--|
| 2014               | 2017-18     | 36   | 0                                       | 35                                  | <b>98%</b>   |
| 2015               | 2018-19     | 49   | 0                                       | 44                                  | <b>90%</b>   |
| 2016               | 2019-20     | 48   | 14                                      | 31                                  | <b>91%</b>   |
| 2017               | 2020-21     | 28   | 0                                       | 20                                  | <b>71%</b>   |

### SUMMARY OF THE HIGH SCHOOL MATHEMATICS GOAL <sup>13</sup>

International Leadership is pleased to see that over 93% of non-exempted students from the 2014, 2015, and 2016 cohorts scored at Level 3. Due to the cancellation of after school tutoring programs during the 2020-21 school year, seniors could not retake the Algebra I exam, making it hard to measure the 2017 cohort against previous cohorts. However, International Leadership acknowledges more can be done to ensure a greater percentage of 9<sup>th</sup> grade students are earning Level 3 and 4 on the Algebra I Regents exam by the end of their 9<sup>th</sup> grade year. International Leadership will continue to work with the math coach and the Algebra I teacher to ensure that more students are on a path to mastery in Algebra.

| Type        | Measure  | Outcome |
|-------------|--|---------|
| Absolute    | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.          | Not Met |
| Absolute    | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | Met     |
| Absolute    | Each year, the Performance Index (PI) in mathematics of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system.                                    | N/A     |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.                 | N/A     |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on a Regents mathematics exam will exceed the   | N/A     |

<sup>12</sup> Based on the highest score for each student on the mathematics Regents exam.

<sup>13</sup> If the school includes a middle school component, add these measures to the subject area goal for the younger grades.

## 2020 21 ACCOUNTABILITY PLAN PROGRESS REPORT

|             |   |         |
|-------------|---|---------|
|             | percentage of comparable students in the district at least partially meeting Common Core expectations.  |         |
| Comparative | Each year, the Performance Index (PI) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. (Using 2017-18 school district results.)   | N/A     |
| Growth      | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 <sup>th</sup> grade mathematics exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.       | Not Met |
| Growth      | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 <sup>th</sup> grade mathematics exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | No Met  |

### ACTION PLAN

As stated earlier, the math coach, the Director of Instruction, and the School CEO will work to support the 9<sup>th</sup> grade Algebra I teacher with data driven item analysis instructional support aimed at preparing more students for mastery. The Director of Instruction, the math coach, and the school CEO will meet on a bi-quarterly basis to assess the Algebra I teacher's progress in implementing targeted and differentiated instruction strategies.

## GOAL 5: SCIENCE

### HIGH SCHOOL SCIENCE

Summary of changes to the High School Science Goal due to the Covid-19 school closure:

- Schools do not need to report out on district comparison measures.
- Schools do report on absolute Regents attainment in a modified format based on instructions below.

#### Goal 5: Science

**80 percent or greater of students in Accountability Cohort who sit for the Living Environment will meet or exceed expectation on the NYS Regents Exam.**

### BACKGROUND

International Leadership has aligned its curriculum with the New York State Common Core standards. Our charter school delivers science content in 60-90 minutes blocks. Our faculty are trained in formative and summative assessments. During ongoing professional development, science faculty are provided instructional guidance and item analysis review periods.

### Science Sequence

Grade 9 – Living Environment

Grade 10 – Chemistry

Grade 11 – Physics

Grade 12 – Advanced Biology--Forensics (option to take at Lehman College)

### Living Environment Grade 9 Course Description

The course is aligned with the NYS Living Environment Regents with additional laboratory investigations. In Living Environment, students work on projects to achieve above and beyond the mandated curriculum, which includes laboratories and intensive course work. Students will be prepared to succeed on the New York State Living Environment or Biology Regents as well as the SAT achievement test in Biology. Students participate in various projects including participation in the Annual Science Exhibit.

## HIGH SCHOOL SCIENCE

### Goal 5: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

### METHOD

New York State schools administer multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry and Physics. The school administered Living Environment. It scores Regents on a scale from 0 to 100; students must score at least 65 to pass. This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort. Students may have taken a particular Regents science exam multiple times or have taken multiple science exams. Students have until the summer of their fourth year to pass a science exam.

**Due to the state's cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.**

### RESULTS AND EVALUATION

98% of the non-exempted 2017 Accountability Cohort members earned a Level 3 or above on the Living Environment Regents exam. Ten 2017 cohort members did not take the Living Environment exam. Seven 2017 cohort exempted students originally planned to take the Living Environment Regents exam in June of 2021. Three 2017 cohort students will be 12<sup>th</sup> grade students in the fall of 2021. These students will be eligible to take the Living Environment Regents exam in June of 2022.

## 2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

All 2017 and 2016 cohort SWDs who took the Living Environment exam earned a Level 3 or above (score above 65). Twelve of thirteen ELLs (including FELLs) who took the Living Environment exam earned a Level 3 score. This 92% ELL pass rate improved relative to the 2016 cohort where only 57% of ELLs scored at or above Level 3.

Science Regents Passing Rate with a Score of 65  
by Fourth Year Accountability Cohort<sup>14</sup>

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2015               | 2016-19     | 83                   | 0                                       | 73                                    | 88%   |
| 2016               | 2019-20     | 68                   | 20                                      | 46                                    | 96%   |
| 2017               | 2020-21     | 67                   | 7                                       | 56                                    | 93%   |

### ADDITIONAL EVIDENCE

71% of the 2020 cohort who took the Living Environment Regents exam in June of 2021 received a passing score. This achievement represents a decrease relative to the performance of the 2018 cohort. The pandemic and the decrease in the total number of in person learning days undoubtedly impacted the percentage of students who earned passing scores on the Living Environment Regents exam.

Science Regents Passing Rate with a score of 65 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2017               | 68               | 98%             | 68               | 98%             | 67               | 98%             |
| 2018               | 92               | 85%             |                  |                 |                  |                 |
| 2019               |                  |                 | NA               | NA              | NA               | NA*             |
| 2020               |                  |                 |                  |                 | 83               | 71%             |

\*The 2019 cohort has yet to take the Living Environment exam due to the cancelation of the Regents in June of 2020.

### Goal 5: Comparative Measure

Each year, students in the high school Total Cohort passing a Regents LE exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21.

<sup>14</sup> Based on the highest score for each student on any science Regents exam



## GOAL 6: SOCIAL STUDIES

### BACKGROUND U.S. HISTORY

Students take U.S. History during the 11<sup>th</sup> grade. The majority of students take the U.S. History Regents exam at the end of their 11<sup>th</sup> grade year.

#### **U.S. History and Government Course Description**

This course is aligned with the NYS U.S. History exam. 11th grade students examine the history of the United States of America beginning with the pre-colonial cultures of the Native Americans through the present war on terrorism. This course covers how the United States government, constitution, and interpretation of the constitution have influenced the people, places, and events inside and outside the United States.

#### **Goal 6: Social Studies**

Each year, 80 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents History Exams exam by the completion of their fourth year in the cohort.

#### **Goal 6: Absolute Measure**

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

## METHOD

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. This measure requires students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort. Students may have taken the exams multiple times and have until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

**Due to the state's cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.**

RESULTS AND EVALUATION

Due to the cancellation of the US History Regents, the 2017 and 2018 cohorts did not sit for the U.S. History Regents exam. 98% of non-exempted students in the 2016 Accountability Cohort earned a score of 65 or above on the U.S. History Regents exam. This pass rate exceeded the school goal by 18 percentage points.

69% of SWD from the 2016 cohort earned a Level 4 on the US History Regents exam. This is more than double the 33% of SWD who earned Level 4 from the 2015 cohort. All five ELL students from the 2016 cohort, who took the exam, scored above level three, and four of the students scored at level four.

U.S. History Regents Passing Rate with a Score of 65 by Fourth Year Accountability Cohort<sup>15</sup>

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2015               | 2016-19     | 83                   | 0                                       | 82                                    | 99%   |
| 2016               | 2019-20     | 68                   | 5                                       | 62                                    | 98%   |
| 2017               | 2020-21     | 67                   | 67                                      | NA                                    | NA  |

ADDITIONAL EVIDENCE

Students do not take the U.S. History Regents exam until the end of their junior year of high school. The 2017 and 2018 cohort students did not take the U.S. History Regents exam due to the cancellation of the exams in June of 2020 and 2021. The abbreviation “NA” is written during students’ freshman and sophomore years.

Of the 2016 Accountability Cohort members who took the U.S. History Regents in June of 2019, 95% scored above a 65. 81% of 2016 Accountability Cohort students who took the exam scored at Level 4 or above, a measure which exceeds the 2015 cohort Level 4 achievement by 14 percentage points.

U.S. History Regents Passing Rate with a score of 65 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2017               | NA               | NA              | NA               | NA              | NA               | NA              |
| 2018               | NA               | NA              | NA               | NA              | NA               | NA              |
| 2019               |                  |                 | NA               | NA              | NA               | NA              |
| 2020               |                  |                 |                  |                 | NA               | NA              |

<sup>15</sup> Based on the highest score for each student on a science Regents exam

### **Goal 6: Comparative Measure**

Each year, 75 percent of students in the high school Total Cohort passing the Regents U.S. History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21.

## BACKGROUND GLOBAL HISTORY

Students take Global History I in the 9<sup>th</sup> grade and Global History II in the tenth grade. The majority of students take the Global History II course at the end of their tenth grade year.

### **Grade 9**

#### **Global History I**

This is the introductory NYS Global History Regents course, typically completed in 3 semesters. Students enrolled in International Leadership complete this course in two semesters. Throughout this course, students are involved with an interdisciplinary study of history, geography, language arts, literature, as well as elements in math and the physical and applied sciences. The literature component for Global Studies enhances and provides narratives to the people, places, events and cultures that are studied. Students base their investigation around themes and essential questions to begin their process of in-depth study.

### **Grade 10**

#### **Global History II**

This course is aligned with the NYS Global History exam. Students are introduced to the historical social significance (Global History and Geography) of people, places, events, and cultures dating from the European Enlightenment to present day Middle East and global territories. Students study the causes and effects of developments, interactions, and achievements of the many cultures of the world in the elements of science, architecture, government, customs and traditions.

### **Goal 6: Absolute Measure**

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

## METHOD

This measure requires students in each Accountability Cohort to pass the Global History exam by the completion of their fourth year in the cohort. Students may have taken the exam multiple times, and had until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

## RESULTS

90% of 2017 Accountability Cohort members earned a score of 65 or above. Eight students were exempted due to the cancellation of the Global History Regents exam in June of 2021. 97% of the non-exempted students in the 2016 Accountability Cohort earned a score of 65 or above on the Global History Regents exam. This score surpasses the 80% school target by 17%.

6 of 7 or 86% of 2017 cohort SWD earned a Level 3 score on their Global History Exam. For the 2016 cohort, 77% or (10 of 13) SWD earned a score of 3 or higher. This achievement level is similar to the 2015 cohort, where 83% (10 of 12) SWD scored Level 3 or higher on the Global History Regents exam.

85% of 2017 cohort ELLs (including FELLs) who took the exam scored a Level 3 or above. Similarly, 80% of ELLs from the 2016 cohort (who took the exam) scored at level 3.

Global History Regents Passing Rate with a Score of 65  
by Fourth Year Accountability Cohort<sup>16</sup>

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|---|---------------------------------------|---|
| 2015               | 2016-19     | 83                   | 0                                       | 74                                    | 89%   |
| 2016               | 2019-20     | 68                   | 9                                       | 57                                    | 97%   |
| 2017               | 2020-21     | 67                   | 8                                       | 50                                    | 90%   |

## EVALUATION

The 2017, 2016, and 2015 cohorts all exceeded the accountability goal by over 14 percentage points.

Global History Regents Passing Rate with a score of 65 by Cohort and Year

| Cohort Designation | 2018-19          |                 | 2019-20          |                 | 2020-21          |                 |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
|                    | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2017               | 68               | 87%             | 68               | 87%             | 67               | 90%             |
| 2018               | NA               | NA              | NA               | NA              | NA               | NA              |
| 2019               |                  |                 | NA               | NA              | NA               | NA              |
| 2020               |                  |                 |                  |                 | NA               | NA              |

## ADDITIONAL EVIDENCE

Students take the Global History Regents exam during the 10<sup>th</sup> grade year. “NA” is labeled in the chart above for cohorts that have yet to complete the 10<sup>th</sup> grade. NA also represents years where the Global History exam was canceled. The percentage of the 2017 cohort that passed the Global History Regents during their 10<sup>th</sup> grade year surpassed the 2016 cohort performance by nearly 10%.

<sup>16</sup> Based on the highest score for each student on a Regents exam

## Goal 6: Comparative Measure

Each year, the percent of students in the high school Total Cohort passing the Regents Global History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21.

## GOAL 7: ESSA

Due to COVID-19 and the subsequent changes to the state’s testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#)

## Goal 7: Absolute Measure

Under the state’s ESSA accountability. Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

## METHOD

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school’s status under the state accountability system.

## RESULTS AND EVALUATION

International Leadership is in good standing for each ESSA subgroup. A return to longer school days as well as weekday and Saturday tutoring sessions ensure that students are prepared to meet ESSA standards.

## ADDITIONAL EVIDENCE

International Leadership earned the Accountability status of “Good Standing” the past three academic years.

Accountability Status by Year

| Year      | Status                      |
|-----------|-----------------------------|
| 2017-18   | Good Standing <sup>17</sup> |
| 2018-19   | Good Standing               |
| 2019-2020 | Good Standing               |
| 2020-2021 | Not currently available     |

<sup>17</sup> <http://www.p12.nysed.gov/accountability/ESEADesignations.html>



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |                                     |
|---|-------------------------------------|
| Name of education corporation:  | International Leadership Charter HS |
| Name of trustee (print):  | Natalie Lozada                      |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Chair                               |
| Email Address:  | [REDACTED]                          |

| Home Address                              |
|---|
| Please complete with <i>changes</i> only: |
| Street:                                   |
| City, State Zip:                          |
| Phone:                                    |

| Business Address                          |
|---|
| Please complete with <i>changes</i> only: |
| Business Name:                            |
| Street:                                   |
| City, State Zip:                          |
| Phone:                                    |

| Questions   |   |
|---|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes, answer 1a), 1b), and 1c)].  | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:  |   |
| 1b) Salary:   |   |
| 1c) Start date:   |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |
| <input checked="" type="checkbox"/> None  |   |

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |

Trustee Signature

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |  |
|---|--|
| Name of education corporation:  | International Leadership Charter High School |
| Name of trustee (print):  | Anny L Betancourt Rivas                      |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Treasurer                                    |
| Email Address:  | [REDACTED]                                   |

| Home Address                              |            |
|---|------------|
| Please complete with <i>changes</i> only: |            |
| Street:                                   | [REDACTED] |
| City, State Zip:                          | [REDACTED] |
| Phone:                                    | [REDACTED] |

| Business Address                          |  |
|---|--|
| Please complete with <i>changes</i> only: |  |
| Business Name:                            |  |
| Street:                                   |  |
| City, State Zip:                          |  |
| Phone:                                    |  |

| Questions   |   |
|---|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].  | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:  |   |
| 1b) Salary:   |   |
| 1c) Start date:   |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |

None



| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |

**3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.**

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |

**Trustee Signature**

Signature: 

*By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.*



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |  |
|---|--|
| Name of education corporation:  | International Leadership Charter High School |
| Name of trustee (print):  | Yahaira Dominguez                            |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Board Secretary                              |
| Email Address:  | [REDACTED]                                   |

| Home Address                              |            |
|---|------------|
| Please complete with <i>changes</i> only: |            |
| Street:                                   | [REDACTED] |
| City, State Zip:                          | [REDACTED] |
| Phone:                                    | [REDACTED] |

| Business Address                          |  |
|---|--|
| Please complete with <i>changes</i> only: |  |
| Business Name:                            |  |
| Street:                                   |  |
| City, State Zip:                          |  |
| Phone:                                    |  |

| Questions   |   |
|---|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)]:  | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:  |   |
| 1b) Salary:   |   |
| 1c) Start date:   |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
| NA                    |  |   |  |                                     |
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
| NA                    |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |

**Trustee Signature**

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |                                       |
|---|---------------------------------------|
| Name of education corporation:  | International Leadership Charter H.S. |
| Name of trustee (print):  | Edmond Turleson                       |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): |                                       |
| Email Address:  | [REDACTED]                            |

| Home Address                              | Business Address                          |
|---|---|
| Please complete with <i>changes</i> only: | Please complete with <i>changes</i> only: |
| Street:                                   | Business Name:                            |
| City, State                               | Street:                                   |
| Phone:                                    | City, State Zip:                          |
|   | Phone:                                    |

| Questions   |   |
|---|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? (If you check yes, answer 1a), 1b), and 1c).   | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:  |   |
| 1b) Salary:   |   |
| 1c) Start date:   |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |

None **NO**

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation and in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |

Trustee Signature

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.



## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |  |
|---|--|
| Name of education corporation:  | International Leadership Charter High School |
| Name of trustee (print):  | Vagner De La Rosa                            |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | PLA  |
| Email Address:  | [REDACTED]                                   |

| Home Address                              | Business Address                          |
|---|---|
| Please complete with <i>changes</i> only: | Please complete with <i>changes</i> only: |
| Street: [REDACTED]                        | Business Name:                            |
| City, State Zip: [REDACTED]               | Street:                                   |
| Phone: [REDACTED]                         | City, State Zip:                          |
|   | Phone:                                    |

| Questions  |   |
|--|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].   | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:   |   |
| 1b) Salary:  |   |
| 1c) Start date:  |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |
| <input checked="" type="checkbox"/> None   |   |

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|                       |  |   |  |                                     |

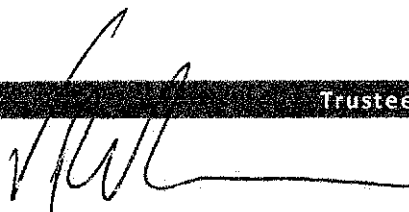
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|                       |   |   |                              |   |   |                                     |

Trustee Signature

Signature:



*By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.*

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|-----------------------|--|---|--|-------------------------------------|

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation and in which such entity, during the preceding school year (July 1 - June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|

Trustee Signature

Signature:

*Maria Helena Bette*

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.





## 2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s)                           |  |
|---|--|
| Name of education corporation:  | International Leadership Charter High School |
| Name of trustee (print):  | Addy Rivas                                   |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Member                                       |
| Email Address:  | [REDACTED]                                   |

| Home Address                              |            |
|---|------------|
| Please complete with <i>changes</i> only: |            |
| Street:                                   | [REDACTED] |
| City, State Zip:                          | [REDACTED] |
| Phone:                                    | [REDACTED] |

| Business Address                          |  |
|---|--|
| Please complete with <i>changes</i> only: |  |
| Business Name:                            |  |
| Street:                                   |  |
| City, State Zip:                          |  |
| Phone:                                    |  |

| Questions   |   |
|---|---|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].  | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position:  |   |
| 1b) Salary:   |   |
| 1c) Start date:   |   |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. |   |

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|--|---|--|-------------------------------------|
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |
|                       |  |   |  |                                     |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|---|---|------------------------------|---|---|-------------------------------------|
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |
|                       |   |   |                              |   |   |                                     |

Trustee Signature

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

**INTERNATIONAL LEADERSHIP**  
**CHARTER HIGH SCHOOL**

**BRONX, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**REPORT REQUIRED BY**  
**GOVERNMENT AUDITING STANDARDS**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2021**  
**(With Comparative Totals For 2020)**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
International Leadership Charter High School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of International Leadership Charter High School, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Leadership Charter High School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited International Leadership Charter High School's June 30, 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021 on our consideration of International Leadership Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
October 22, 2021

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals For 2020)

| <u>ASSETS</u>                                  | <u>June 30,</u>      |                      |
|--|----------------------|----------------------|
|  | <u>2021</u>          | <u>2020</u>          |
| <u>CURRENT ASSETS</u>                          |                      |                      |
| Cash   | \$ 1,134,685         | \$ 741,447           |
| Grants and other receivables                   | 120,461              | 173,583              |
| Prepaid expenses                               | <u>55,977</u>        | <u>19,639</u>        |
| TOTAL CURRENT ASSETS                           | 1,311,123            | 934,669              |
| <br><u>PROPERTY AND EQUIPMENT</u>              |                      |                      |
| Building                                       | 18,019,751           | 18,012,956           |
| Land   | 2,530,000            | 2,530,000            |
| Furniture and fixtures                         | 298,804              | 292,309              |
| Computers and equipment                        | <u>396,481</u>       | <u>188,017</u>       |
|  | 21,245,036           | 21,023,282           |
| Less accumulated depreciation and amortization | <u>2,968,715</u>     | <u>2,448,160</u>     |
|  | 18,276,321           | 18,575,122           |
| <br><u>OTHER ASSETS</u>                        |                      |                      |
| Restricted cash                                | 3,084,311            | 3,182,178            |
| Cash in escrow                                 | <u>75,408</u>        | <u>75,449</u>        |
|  | 3,159,719            | 3,257,627            |
| TOTAL ASSETS                                   | <u>\$ 22,747,163</u> | <u>\$ 22,767,418</u> |

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

| <u>LIABILITIES AND NET ASSETS</u>                     | June 30,             |                      |
|---|----------------------|----------------------|
|   | <u>2021</u>          | <u>2020</u>          |
| <u>CURRENT LIABILITIES</u>                            |                      |                      |
| Accounts payable                                      | \$ 663,253           | \$ 484,502           |
| Accrued expenses                                      | 197,417              | 283,729              |
| Accrued interest payable                              | 559,981              | 571,231              |
| Deferred revenue                                      | 3,040                | -                    |
| Note payable - current portion                        | -                    | 141,518              |
| Bonds payable - current portion                       | 475,000              | 450,000              |
| TOTAL CURRENT LIABILITIES                             | <u>1,898,691</u>     | <u>1,930,980</u>     |
| <u>OTHER LIABILITIES</u>                              |                      |                      |
| Note payable  | -                    | 226,982              |
| Bonds payable, net of unamortized bond issuance costs | 17,680,605           | 18,121,838           |
|   | <u>17,680,605</u>    | <u>18,348,820</u>    |
| TOTAL LIABILITIES                                     | 19,579,296           | 20,279,800           |
| <u>NET ASSETS</u> , without donor restrictions        | 3,167,867            | 2,487,618            |
| TOTAL LIABILITIES AND NET ASSETS                      | <u>\$ 22,747,163</u> | <u>\$ 22,767,418</u> |



INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|  | <u>Without donor restrictions</u>         |                     |
|--|---|---------------------|
|  | <u>Year ended June 30,</u>                |                     |
|  | <u>2021</u>                               | <u>2020</u>         |
| Revenue, gains, and other support:           |   |                     |
| Public school district:                      |   |                     |
| Resident student enrollment                  | \$ 5,242,163                              | \$ 5,665,786        |
| Students with disabilities                   | 323,127                                   | 564,153             |
| Grants and contracts:                        |   |                     |
| Federal - Title and IDEA                     | 284,470                                   | 285,951             |
| Federal - Other                              | 152,440                                   | -                   |
|  | <u>6,002,200</u>                          | <u>6,515,890</u>    |
|  | TOTAL REVENUE, GAINS<br>AND OTHER SUPPORT |                     |
| Expenses:                                    |   |                     |
| Program services:                            |   |                     |
| Regular education                            | 3,838,671                                 | 4,080,216           |
| Special education                            | 1,018,115                                 | 1,146,613           |
|  | <u>4,856,786</u>                          | <u>5,226,829</u>    |
|  | TOTAL PROGRAM SERVICES                    |                     |
| Management and general                       | 866,365                                   | 878,345             |
|  | <u>5,723,151</u>                          | <u>6,105,174</u>    |
|  | TOTAL OPERATING EXPENSES                  |                     |
|  | SURPLUS FROM SCHOOL OPERATIONS            | 410,716             |
| Support and other revenue:                   |   |                     |
| Contributions                                | 29,823                                    | 34,502              |
| Interest income                              | 2,877                                     | 29,145              |
| Paycheck Protection Program loan forgiveness | 368,500                                   | -                   |
|  | <u>401,200</u>                            | <u>63,647</u>       |
|  | TOTAL SUPPORT AND OTHER REVENUE           |                     |
|  | CHANGE IN NET ASSETS                      | 474,363             |
| Net assets at beginning of year              | 2,487,618                                 | 2,013,255           |
|  | <u>\$ 3,167,867</u>                       | <u>\$ 2,487,618</u> |
|  | NET ASSETS AT END OF YEAR                 |                     |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|  | Number of positions | Year ended June 30,    |              |              |                     |            |              | Total        | Total |
|--|---------------------|------------------------|--------------|--------------|---------------------|------------|--------------|--------------|-------|
|  |                     | 2021                   |              |              | 2020                |            |              |              |       |
|  |                     | Program Services       |              | Sub-total    | Supporting Services |            | Sub-Total    |              |       |
| Regular Education  | Special Education   | Management and general |              |              |                     |            |              |              |       |
| Personnel services costs:                                  |                     |                        |              |              |                     |            |              |              |       |
| Administrative staff personnel                             | 10                  | \$ 542,264             | \$ 135,566   | \$ 677,830   | \$ 225,943          | \$ 225,943 | \$ 903,773   | \$ 840,911   |       |
| Instructional personnel                                    | 20                  | 927,931                | 147,230      | 1,075,161    |                     |            | 1,075,161    | 1,206,238    |       |
| TOTAL SALARIES AND STAFF                                   | 30                  | 1,470,195              | 282,796      | 1,752,991    | 225,943             | 225,943    | 1,978,934    | 2,047,149    |       |
| Fringe benefits & payroll taxes                            |                     | 246,196                | 47,357       | 293,553      | 37,836              | 37,836     | 331,389      | 349,643      |       |
| Retirement   |                     | 8,159                  | 1,569        | 9,728        | 1,254               | 1,254      | 10,982       | 14,421       |       |
| Legal Service  |                     | -                      | -            | -            | 74,892              | 74,892     | 74,892       | 74,679       |       |
| Accounting / audit services                                |                     | -                      | -            | -            | 141,351             | 141,351    | 141,351      | 146,043      |       |
| Other purchased / professional / consulting services       |                     | 175,377                | 72,731       | 248,108      | 22,178              | 22,178     | 270,286      | 365,652      |       |
| Building and land rent / lease / facility finance interest |                     | 726,952                | 269,676      | 996,628      | 175,876             | 175,876    | 1,172,504    | 1,189,247    |       |
| Repairs & maintenance                                      |                     | 113,080                | 41,949       | 155,029      | 27,358              | 27,358     | 182,387      | 118,495      |       |
| Insurance  |                     | 97,977                 | 36,346       | 134,323      | 23,704              | 23,704     | 158,027      | 135,739      |       |
| Utilities  |                     | 50,442                 | 18,712       | 69,154       | 12,204              | 12,204     | 81,358       | 93,734       |       |
| Supplies / materials                                       |                     | 45,490                 | 6,299        | 51,789       | -                   | -          | 51,789       | 117,636      |       |
| Equipment / furnishings                                    |                     | 33,548                 | 12,445       | 45,993       | 8,116               | 8,116      | 54,109       | 10,245       |       |
| Staff development  |                     | 101,647                | 15,892       | 117,539      | 5,580               | 5,580      | 123,119      | 71,740       |       |
| Marketing / recruitment                                    |                     | 141,447                | 19,585       | 161,032      | -                   | -          | 161,032      | 111,803      |       |
| Technology   |                     | 61,963                 | 22,986       | 84,949       | 14,991              | 14,991     | 99,940       | 94,103       |       |
| Food service   |                     | 46,769                 | 6,476        | 53,245       | -                   | -          | 53,245       | 181,086      |       |
| Student services   |                     | 126,422                | 17,504       | 143,926      | -                   | -          | 143,926      | 233,315      |       |
| Office expense   |                     | 47,706                 | 17,697       | 65,403       | 11,542              | 11,542     | 76,945       | 73,269       |       |
| Depreciation   |                     | 322,744                | 119,728      | 442,472      | 78,083              | 78,083     | 520,555      | 525,587      |       |
| Other  |                     | 22,557                 | 8,367        | 30,924       | 5,457               | 5,457      | 36,381       | 151,588      |       |
|  |                     | \$ 3,838,671           | \$ 1,018,115 | \$ 4,856,786 | \$ 866,365          | \$ 866,365 | \$ 5,723,151 | \$ 6,105,174 |       |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|   | <u>Year ended June 30,</u> |                     |
|---|----------------------------|---------------------|
|   | <u>2021</u>                | <u>2020</u>         |
| <u>CASH FLOWS - OPERATING ACTIVITIES</u>  |                            |                     |
| Change in net assets  | \$ 680,249                 | \$ 474,363          |
| Adjustments to reconcile change in net assets to net cash provided from operating activities: |                            |                     |
| Depreciation  | 520,555                    | 525,587             |
| Forgiveness of Paycheck Protection Program loan   | (368,500)                  | -                   |
| Amortization of bond issuance costs included in interest expense                              | 33,767                     | 33,767              |
| Write-off of security deposit   | -                          | 130,599             |
| Changes in certain assets and liabilities affecting operations:                               |                            |                     |
| Grants and other receivables  | 53,122                     | (173,583)           |
| Prepaid expenses  | (36,338)                   | 14,362              |
| Accounts payable  | 178,751                    | (330,448)           |
| Accrued expenses  | (86,312)                   | (12,705)            |
| Accrued interest payable  | (11,250)                   | (10,971)            |
| Deferred revenue  | 3,040                      | -                   |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES   | 967,084                    | 650,971             |
| <u>CASH FLOWS - INVESTING ACTIVITIES</u>  |                            |                     |
| Purchases of property and equipment   | (221,754)                  | (111,350)           |
| NET CASH USED FOR INVESTING ACTIVITIES  | (221,754)                  | (111,350)           |
| <u>CASH FLOWS - FINANCING ACTIVITIES</u>  |                            |                     |
| Repayments on line of credit  | -                          | (43,513)            |
| Repayment of bonds payable  | (450,000)                  | (425,000)           |
| Borrowings on note payable  | -                          | 368,500             |
| NET CASH USED FOR FINANCING ACTIVITIES  | (450,000)                  | (100,013)           |
| NET INCREASE IN CASH AND RESTRICTED CASH  | 295,330                    | 439,608             |
| Cash and restricted cash at beginning of year   | 3,999,074                  | 3,559,466           |
| CASH AND RESTRICTED CASH AT END OF YEAR   | <u>\$ 4,294,404</u>        | <u>\$ 3,999,074</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|   | <u>Year ended June 30,</u> |                         |
|---|----------------------------|-------------------------|
|   | <u>2021</u>                | <u>2020</u>             |
| <u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>   |                            |                         |
| Reconciliation of cash reported within the statement of financial position<br>that sum to the total amounts shown in the statement of cash flows: |                            |                         |
| Cash  | \$ 1,134,685               | \$ 741,447              |
| Restricted cash   | 3,084,311                  | 3,182,178               |
| Cash in escrow  | 75,408                     | 75,449                  |
|   | <u>\$ 4,294,404</u>        | <u>\$ 3,999,074</u>     |
| <br>Cash paid for interest  | <br><u>\$ 1,131,213</u>    | <br><u>\$ 1,153,087</u> |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(With Comparative Totals For 2020)

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

The Charter School

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.

Classification of net assets

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

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

*Net Assets Without Donor Restrictions*

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by 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 had no net assets with donor restrictions at June 30, 2021 or 2020.

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.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

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 calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

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

|                              | <u>June 30,</u> |             |             |
|------------------------------|-----------------|-------------|-------------|
|                              | <u>2021</u>     | <u>2020</u> | <u>2019</u> |
| Grants and other receivables | \$ 3,410        | \$ 68,858   | \$ -        |

Contributions

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

Contributions 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, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures, which are reported as deferred revenue in the accompanying statement of financial position at June 30, 2021, totaled \$3,040. There was no related deferred revenue at June 30, 2020. The Charter School received cost-reimbursement grants of \$53,171 and \$45,312 that have not been recognized at June 30, 2021 and 2020, respectively, because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at a financial institution located in New York and are insured by the FDIC up to \$250,000 at that institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

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 \$75,408 and \$75,449 at June 30, 2021 and 2020, 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 receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2021 or 2020.

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.

Security deposits

The Charter School was party to a lease agreement that expired in August 2016. As part of the lease agreement, the Charter School remitted \$142,737 to the landlord as a security deposit. At the conclusion of the lease in August 2016, \$16,338 was applied to various expenses charged by the landlord. The remaining balance of \$126,399 was due from the landlord. The Charter School was unsuccessful in its attempt to recoup the security deposit and in 2020 wrote off this amount.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

Bond 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.

Deferred revenue

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

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, 2018 through June 30, 2021 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.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. In addition, the Charter School received transportation services that were provided for the students by the local district. The Charter School was unable to determine a value for these services.

Marketing and recruiting costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$161,032 and \$111,803 for the years ended June 30, 2021 and 2020, respectively.

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2020

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2020, from which the summarized information was derived.



INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

New accounting pronouncements

Leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use (“ROU”) assets and lease liabilities on the consolidated statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School’s financial position or results of operations.

Gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and will be applied on a retrospective basis. The Charter School is currently evaluating the provisions of this update to determine the impact it will have on the Charter School’s financial statements.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 22, 2021, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash 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, with the entire amount available at June 30, 2021 and 2020, to use if necessary.

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, 2021 and 2020:

|  | <u>June 30,</u>     |                   |
|--|---------------------|-------------------|
|  | <u>2021</u>         | <u>2020</u>       |
| Cash   | \$ 1,134,685        | \$ 741,447        |
| Grants and other receivables   | <u>120,461</u>      | <u>173,583</u>    |
| Total financial assets available to management<br>for general expenditures within one year | <u>\$ 1,255,146</u> | <u>\$ 915,030</u> |

A portion of the bond fund detailed in Note D will be used to pay the bond payment due in July 2021 as described in Note F.

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

|   | <u>June 30,</u>     |                     |
|---|---------------------|---------------------|
|   | <u>2021</u>         | <u>2020</u>         |
| Undesignated  | \$ 3,047,151        | \$ 2,484,334        |
| Invested in property and equipment, net of related debt | <u>120,716</u>      | <u>3,284</u>        |
|   | <u>\$ 3,167,867</u> | <u>\$ 2,487,618</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE D: RESTRICTED CASH

In accordance with the loan agreements for the 2013 and 2016 Bonds described at Note F, the Charter School is required to maintain certain reserves. The following is a summary of the fund reserves held at June 30, 2021 and 2020:

|                             | <u>June 30,</u>     |                     |
|-----------------------------|---------------------|---------------------|
|                             | <u>2021</u>         | <u>2020</u>         |
| Bond fund                   | \$ 1,057,457        | \$ 1,043,550        |
| Earnings fund               | 21,815              | 21,744              |
| Project fund                | 307,629             | 307,629             |
| Reserve fund                | 1,598,945           | 1,598,591           |
| Repair and replacement fund | 98,465              | 210,664             |
|                             | <u>\$ 3,084,311</u> | <u>\$ 3,182,178</u> |

NOTE E: LINE OF CREDIT

The Charter School has a \$100,000 line of credit agreement with a bank. The line of credit calls for an annual interest rate equal to the Wall Street Journal Prime Rate plus .75% for an effective rate of 4.00% at June 30, 2021. There were no amounts outstanding on the line of credit at June 30, 2021 or 2020.

NOTE F: 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 costs 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.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE F: BONDS PAYABLE, Cont'd

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 2022, 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).

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:

|  | June 30,             |                      |
|--|----------------------|----------------------|
|  | <u>2021</u>          | <u>2020</u>          |
| 2013 tax exempt bonds at 5.00% per annum, interest paid semiannually, principal paid annually. Bonds mature July 1, 2023.                                    | \$ 1,120,000         | \$ 1,460,000         |
| 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 2033, then interest and principal payments through maturity in July 2043.      | 9,470,000            | 9,470,000            |
| 2016 taxable revenue bonds at 5.00% per annum, interest only payments through July 2018, then interest and principal payments through maturity in July 2021. | 120,000              | 230,000              |
| 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>2,905,000</u>     | <u>2,905,000</u>     |
|  | 18,975,000           | 19,425,000           |
| Less unamortized bond issuance costs   | <u>(819,395)</u>     | <u>(853,162)</u>     |
|  | 18,155,605           | 18,571,838           |
| Less current portion of bonds payable  | <u>(475,000)</u>     | <u>(450,000)</u>     |
|  | <u>\$ 17,680,605</u> | <u>\$ 18,121,838</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE F: BONDS PAYABLE, Cont'd

Future maturities of bonds payable are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u>        |
|-----------------------------|----------------------|
| 2022                        | \$ 475,000           |
| 2023                        | 425,000              |
| 2024                        | 445,000              |
| 2025                        | 465,000              |
| 2026                        | 495,000              |
| Thereafter                  | <u>16,670,000</u>    |
|                             | <u>\$ 18,975,000</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, 2021, the Charter School was in compliance with certain of these covenants.

Total bond issuance costs of \$1,029,890 are being amortized over the life of the bonds. Interest expense, inclusive of bond issuance cost amortization of \$33,767, was \$1,153,730 and \$1,175,883 for the years ended June 30, 2021 and 2020, respectively.

NOTE G: RETIREMENT PLAN

The Charter School sponsors a 403(b) 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 \$11,000 and \$14,000 for the years ended June 30, 2021 and 2020, respectively.

NOTE H: CONTINGENCY

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE I: CONCENTRATIONS

At June 30, 2021, approximately 65% of grants and other receivables are due from New York State relating to certain grants. As of June 30, 2020, approximately 100% of grants or other receivables are due from New York State relating to certain grants.

For the years ended June 30, 2021 and 2020, 93% and 96%, 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.

NOTE J: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function (including salaries, benefits, purchased services, occupancy costs, and depreciation) are allocated on the basis of estimates of time, effort and usage.

NOTE K: NOTE PAYABLE

In response to the COVID-19 outbreak, in May 2020, the Charter School applied for and was approved by a bank for a loan of \$368,500 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded on May 13, 2020. In March 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest, which is reported in support and other revenue on the accompanying statement of activities and changes in net assets.

NOTE L: 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 year 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. The Charter School has recognized \$145,428 of revenue relative to ESSER grants during the year ended June 30, 2021.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE M: FOUNDATION AWARD

In September 2020, the Charter School was notified it was a recipient of an award in the amount of \$975,000 from a Foundation 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. These funds are restricted for the Charter School's expansion, and no amounts have been received or recognized as of June 30, 2021. Amounts will be recognized as these milestones are achieved.

NOTE N: CHARTER AGREEMENT AMENDMENT

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. In connection with this expansion, in June 2021, the Charter School signed a letter of intent to pursue a build-out project and lease agreement for a location to serve the middle school program. The letter of intent includes a proposed payment schedule comprised of four deposits of \$25,000 each to be made by the Charter School as certain milestones are achieved. The letter of intent represents only an expression of intent to conduct negotiations for the proposed facility and is not a binding agreement. The first \$25,000 payment was made in July 2021.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**



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  
International Leadership Charter High School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of International Leadership Charter High School, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 22, 2021.

**Internal Control over Financial Reporting**

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

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

### **Compliance and Other Matters**

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
October 22, 2021



**Transmittal Form**  
**Annual Financial Statement Audit Report**  
*for SUNY Authorized Charter Schools*

|                              |  |
|------------------------------|--|
| Charter School Name:         | International Leadership Charter High School |
| Audit Period:                | 2020-21                                      |
| Prior Period:                | 2019-20                                      |
| Report Due Date:             | Monday, November 1, 2021                     |
| School Fiscal Contact Name:  | Dr. Elaine Ruiz Lopez                        |
| School Fiscal Contact Email: | [REDACTED]                                   |
| School Fiscal Contact Phone: | [REDACTED]                                   |
| School Audit Firm Name:      | Mengel Metzger Barr & Co. LLP                |
| School Audit Contact Name:   | Jacqueline B. Lee, CPA                       |
| School Audit Contact Email:  | [REDACTED]                                   |
| School Audit Contact Phone:  | [REDACTED]                                   |

**SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:**

Online Portal: <https://my.epicenternow.org/>

**Required 8 Items:**

- 1) The independent auditor's report on financial statements and notes;
- 2) Excel template file with appropriate sheets completed: Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets; and
- 3) Reports on internal controls over financial reporting and on compliance.

**And, if applicable:**

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

|  | <i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i> |
|--|---|
| 4) Management Letter   | N/A   |
| 5) Management Letter Response  | N/A   |
| 6) Form 990; or Extension Form 8868                                    | In Process  |
| 7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F | N/A   |
| 8) Corrective Action Plan  | N/A   |



**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**

**Statement of Activities**

**as of June 30, 2021**

|   | 2020-21                    |                         |                     | 2019-20             |
|---|----------------------------|-------------------------|---------------------|---------------------|
|   | Without Donor Restrictions | With Donor Restrictions | Total               | Total               |
| <b>REVENUE, GAINS AND OTHER SUPPORT</b>           |                            |                         |                     |                     |
| Public School District                            |                            |                         |                     |                     |
| Resident Student Enrollment                       | \$ 5,242,163               | \$ -                    | \$ 5,242,163        | \$ 5,665,786        |
| Students with disabilities                        | 323,127                    | -                       | 323,127             | 564,153             |
| Grants and Contracts                              |                            |                         |                     |                     |
| State and local                                   | -                          | -                       | -                   | -                   |
| Federal - Title and IDEA                          | 284,470                    | -                       | 284,470             | 285,951             |
| Federal - Other                                   | 152,440                    | -                       | 152,440             | -                   |
| Other   | -                          | -                       | -                   | -                   |
| NYC DoE Rental Assistance                         | -                          | -                       | -                   | -                   |
| Food Service/Child Nutrition Program              | -                          | -                       | -                   | -                   |
| <b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>     | <b>6,002,200</b>           | <b>-</b>                | <b>6,002,200</b>    | <b>6,515,890</b>    |
| <b>EXPENSES</b>                                   |                            |                         |                     |                     |
| Program Services                                  |                            |                         |                     |                     |
| Regular Education                                 | \$ 3,838,671               | \$ -                    | \$ 3,838,671        | \$ 4,080,216        |
| Special Education                                 | 1,018,115                  | -                       | 1,018,115           | 1,146,613           |
| Other Programs                                    | -                          | -                       | -                   | -                   |
| Total Program Services                            | 4,856,786                  | -                       | 4,856,786           | 5,226,829           |
| Management and general                            | 866,365                    | -                       | 866,365             | 878,345             |
| Fundraising                                       | -                          | -                       | -                   | -                   |
| <b>TOTAL OPERATING EXPENSES</b>                   | <b>5,723,151</b>           | <b>-</b>                | <b>5,723,151</b>    | <b>6,105,174</b>    |
| <b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b> | <b>279,049</b>             | <b>-</b>                | <b>279,049</b>      | <b>410,716</b>      |
| <b>SUPPORT AND OTHER REVENUE</b>                  |                            |                         |                     |                     |
| Contributions                                     |                            |                         |                     |                     |
| Foundations                                       | \$ -                       | \$ -                    | \$ -                | \$ -                |
| Individuals                                       | 29,823                     | -                       | 29,823              | 34,502              |
| Corporations                                      | -                          | -                       | -                   | -                   |
| Fundraising                                       | -                          | -                       | -                   | -                   |
| Interest income                                   | 2,877                      | -                       | 2,877               | 29,145              |
| Miscellaneous income                              | 368,500                    | -                       | 368,500             | -                   |
| Net assets released from restriction              | -                          | -                       | -                   | -                   |
| <b>TOTAL SUPPORT AND OTHER REVENUE</b>            | <b>401,200</b>             | <b>-</b>                | <b>401,200</b>      | <b>63,647</b>       |
| <b>CHANGE IN NET ASSETS</b>                       | <b>680,249</b>             | <b>-</b>                | <b>680,249</b>      | <b>474,363</b>      |
| NET ASSETS BEGINNING OF YEAR                      | 2,487,618                  | -                       | 2,487,618           | 2,013,255           |
| PRIOR YEAR/PERIOD ADJUSTMENTS                     | -                          | -                       | -                   | -                   |
| <b>NET ASSETS END OF YEAR</b>                     | <b>\$ 3,167,867</b>        | <b>\$ -</b>             | <b>\$ 3,167,867</b> | <b>\$ 2,487,618</b> |

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**Statement of Cash Flows**  
**as of June 30, 2021**

|  | <u>2020-21</u>      | <u>2019-20</u>      |
|--|---------------------|---------------------|
| <b>CASH FLOWS - OPERATING ACTIVITIES</b>                         |                     |                     |
| Increase (decrease) in net assets                                | \$ 680,249          | \$ 474,363          |
| Revenues from School Districts                                   | -                   | -                   |
| Accounts Receivable  | -                   | -                   |
| Due from School Districts  | -                   | -                   |
| Depreciation   | 520,555             | 525,587             |
| Grants Receivable  | 53,122              | (173,583)           |
| Due from NYS   | -                   | -                   |
| Grant revenues   | -                   | -                   |
| Prepaid Expenses   | (36,338)            | 14,362              |
| Accounts Payable   | 178,751             | (330,448)           |
| Accrued Expenses   | (86,312)            | (12,705)            |
| Accrued Liabilities  | (11,250)            | (10,971)            |
| Contributions and fund-raising activities                        | -                   | -                   |
| Miscellaneous sources  | (368,500)           | -                   |
| Deferred Revenue   | 3,040               | -                   |
| Interest payments  | -                   | -                   |
| Amortization of bond issuance costs included in interest expense | 33,767              | 33,767              |
| Write-off of security deposit                                    | -                   | 130,599             |
| <b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>               | <b>\$ 967,084</b>   | <b>\$ 650,971</b>   |
| <b>CASH FLOWS - INVESTING ACTIVITIES</b>                         |                     |                     |
| Purchase of equipment  | (221,754)           | (111,350)           |
| Other  | -                   | -                   |
| <b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>               | <b>\$ (221,754)</b> | <b>\$ (111,350)</b> |
| <b>CASH FLOWS - FINANCING ACTIVITIES</b>                         |                     |                     |
| Principal payments on long-term debt                             | (450,000)           | (425,000)           |
| Other  | -                   | 324,987             |
| <b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>               | <b>\$ (450,000)</b> | <b>\$ (100,013)</b> |
| <b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>      | <b>\$ 295,330</b>   | <b>\$ 439,608</b>   |
| Cash at beginning of year  | 3,999,074           | 3,559,466           |
| <b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>                  | <b>\$ 4,294,404</b> | <b>\$ 3,999,074</b> |

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**Statement of Functional Expenses**  
**as of June 30, 2021**

|  | No. of Positions | 2020-21             |                     |                 |                     |                     |                        |                   | 2019-20             |                     |
|--|------------------|---------------------|---------------------|-----------------|---------------------|---------------------|------------------------|-------------------|---------------------|---------------------|
|  |                  | Program Services    |                     |                 |                     | Supporting Services |                        |                   | Total               | Total               |
|  |                  | Regular Education   | Special Education   | Other Education | Total               | Fund-raising        | Management and General | Total             |                     |                     |
| Personnel Services Costs                                   |                  | \$                  | \$                  | \$              | \$                  | \$                  | \$                     | \$                | \$                  | \$                  |
| Administrative Staff Personnel                             | 10.00            | 542,264             | 135,566             | -               | 677,830             | -                   | 225,943                | 225,943           | 903,773             | 840,911             |
| Instructional Personnel                                    | 20.00            | 927,931             | 147,230             | -               | 1,075,161           | -                   | -                      | -                 | 1,075,161           | 1,206,238           |
| Non-Instructional Personnel                                | -                | -                   | -                   | -               | -                   | -                   | -                      | -                 | -                   | -                   |
| Total Salaries and Staff                                   | 30.00            | 1,470,195           | 282,796             | -               | 1,752,991           | -                   | 225,943                | 225,943           | 1,978,934           | 2,047,149           |
| Fringe Benefits & Payroll Taxes                            |                  | 246,196             | 47,357              | -               | 293,553             | -                   | 37,836                 | 37,836            | 331,389             | 349,643             |
| Retirement   |                  | 8,159               | 1,569               | -               | 9,728               | -                   | 1,254                  | 1,254             | 10,982              | 14,421              |
| Management Company Fees                                    |                  | -                   | -                   | -               | -                   | -                   | -                      | -                 | -                   | -                   |
| Legal Service  |                  | -                   | -                   | -               | -                   | -                   | 74,892                 | 74,892            | 74,892              | 74,679              |
| Accounting / Audit Services                                |                  | -                   | -                   | -               | -                   | -                   | 141,351                | 141,351           | 141,351             | 146,043             |
| Other Purchased / Professional / Consulting Services       |                  | 175,377             | 72,731              | -               | 248,108             | -                   | 22,178                 | 22,178            | 270,286             | 365,652             |
| Building and Land Rent / Lease / Facility Finance Interest |                  | 726,952             | 269,676             | -               | 996,628             | -                   | 175,876                | 175,876           | 1,172,504           | 1,189,247           |
| Repairs & Maintenance                                      |                  | 113,080             | 41,949              | -               | 155,030             | -                   | 27,358                 | 27,358            | 182,388             | 118,495             |
| Insurance  |                  | 97,977              | 36,346              | -               | 134,324             | -                   | 23,704                 | 23,704            | 158,028             | 135,739             |
| Utilities  |                  | 50,442              | 18,712              | -               | 69,154              | -                   | 12,204                 | 12,204            | 81,358              | 93,734              |
| Supplies / Materials                                       |                  | 45,490              | 6,299               | -               | 51,789              | -                   | -                      | -                 | 51,789              | 117,636             |
| Equipment / Furnishings                                    |                  | 33,548              | 12,445              | -               | 45,993              | -                   | 8,116                  | 8,116             | 54,110              | 10,245              |
| Staff Development  |                  | 101,647             | 15,892              | -               | 117,539             | -                   | 5,580                  | 5,580             | 123,118             | 71,740              |
| Marketing / Recruitment                                    |                  | 141,448             | 19,585              | -               | 161,032             | -                   | -                      | -                 | 161,032             | 111,803             |
| Technology   |                  | 61,963              | 22,986              | -               | 84,949              | -                   | 14,991                 | 14,991            | 99,940              | 94,103              |
| Food Service   |                  | 46,769              | 6,476               | -               | 53,245              | -                   | -                      | -                 | 53,245              | 181,086             |
| Student Services   |                  | 126,422             | 17,504              | -               | 143,926             | -                   | -                      | -                 | 143,926             | 233,315             |
| Office Expense   |                  | 47,706              | 17,697              | -               | 65,403              | -                   | 11,542                 | 11,542            | 76,945              | 73,269              |
| Depreciation   |                  | 322,744             | 119,728             | -               | 442,472             | -                   | 78,083                 | 78,083            | 520,555             | 525,587             |
| OTHER  |                  | 22,554              | 8,367               | -               | 30,921              | -                   | 5,457                  | 5,457             | 36,378              | 151,588             |
| <b>Total Expenses</b>                                      |                  | <b>\$ 3,838,670</b> | <b>\$ 1,018,115</b> | <b>\$ -</b>     | <b>\$ 4,856,786</b> | <b>\$ -</b>         | <b>\$ 866,364</b>      | <b>\$ 866,364</b> | <b>\$ 5,723,150</b> | <b>\$ 6,105,174</b> |

**INTERNATIONAL LEADERSHIP**  
**CHARTER HIGH SCHOOL**

**BRONX, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**REPORT REQUIRED BY**  
**GOVERNMENT AUDITING STANDARDS**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2021**  
**(With Comparative Totals For 2020)**



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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
International Leadership Charter High School

### **Report on the Financial Statements**

We have audited the accompanying financial statements of International Leadership Charter High School, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of International Leadership Charter High School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited International Leadership Charter High School's June 30, 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 28, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021 on our consideration of International Leadership Charter High School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
October 22, 2021

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2021

(With Comparative Totals For 2020)

| <u>ASSETS</u>                                  | <u>June 30,</u>      |                      |
|--|----------------------|----------------------|
|  | <u>2021</u>          | <u>2020</u>          |
| <u>CURRENT ASSETS</u>                          |                      |                      |
| Cash   | \$ 1,134,685         | \$ 741,447           |
| Grants and other receivables                   | 120,461              | 173,583              |
| Prepaid expenses                               | <u>55,977</u>        | <u>19,639</u>        |
| TOTAL CURRENT ASSETS                           | 1,311,123            | 934,669              |
| <br><u>PROPERTY AND EQUIPMENT</u>              |                      |                      |
| Building                                       | 18,019,751           | 18,012,956           |
| Land   | 2,530,000            | 2,530,000            |
| Furniture and fixtures                         | 298,804              | 292,309              |
| Computers and equipment                        | <u>396,481</u>       | <u>188,017</u>       |
|  | 21,245,036           | 21,023,282           |
| Less accumulated depreciation and amortization | <u>2,968,715</u>     | <u>2,448,160</u>     |
|  | 18,276,321           | 18,575,122           |
| <br><u>OTHER ASSETS</u>                        |                      |                      |
| Restricted cash                                | 3,084,311            | 3,182,178            |
| Cash in escrow                                 | <u>75,408</u>        | <u>75,449</u>        |
|  | 3,159,719            | 3,257,627            |
| TOTAL ASSETS                                   | <u>\$ 22,747,163</u> | <u>\$ 22,767,418</u> |

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

| <u>LIABILITIES AND NET ASSETS</u>                     | June 30,             |                      |
|---|----------------------|----------------------|
|   | <u>2021</u>          | <u>2020</u>          |
| <u>CURRENT LIABILITIES</u>                            |                      |                      |
| Accounts payable                                      | \$ 663,253           | \$ 484,502           |
| Accrued expenses                                      | 197,417              | 283,729              |
| Accrued interest payable                              | 559,981              | 571,231              |
| Deferred revenue                                      | 3,040                | -                    |
| Note payable - current portion                        | -                    | 141,518              |
| Bonds payable - current portion                       | 475,000              | 450,000              |
| TOTAL CURRENT LIABILITIES                             | <u>1,898,691</u>     | <u>1,930,980</u>     |
| <u>OTHER LIABILITIES</u>                              |                      |                      |
| Note payable  | -                    | 226,982              |
| Bonds payable, net of unamortized bond issuance costs | 17,680,605           | 18,121,838           |
|   | <u>17,680,605</u>    | <u>18,348,820</u>    |
| TOTAL LIABILITIES                                     | <u>19,579,296</u>    | <u>20,279,800</u>    |
| <u>NET ASSETS</u> , without donor restrictions        | 3,167,867            | 2,487,618            |
| TOTAL LIABILITIES AND NET ASSETS                      | <u>\$ 22,747,163</u> | <u>\$ 22,767,418</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|  | <u>Without donor restrictions</u> |                     |
|--|-----------------------------------|---------------------|
|  | <u>Year ended June 30,</u>        |                     |
|  | <u>2021</u>                       | <u>2020</u>         |
| Revenue, gains, and other support:           |                                   |                     |
| Public school district:                      |                                   |                     |
| Resident student enrollment                  | \$ 5,242,163                      | \$ 5,665,786        |
| Students with disabilities                   | 323,127                           | 564,153             |
| Grants and contracts:                        |                                   |                     |
| Federal - Title and IDEA                     | 284,470                           | 285,951             |
| Federal - Other                              | <u>152,440</u>                    | <u>-</u>            |
| TOTAL REVENUE, GAINS<br>AND OTHER SUPPORT    | 6,002,200                         | 6,515,890           |
| Expenses:                                    |                                   |                     |
| Program services:                            |                                   |                     |
| Regular education                            | 3,838,671                         | 4,080,216           |
| Special education                            | <u>1,018,115</u>                  | <u>1,146,613</u>    |
| TOTAL PROGRAM SERVICES                       | 4,856,786                         | 5,226,829           |
| Management and general                       | <u>866,365</u>                    | <u>878,345</u>      |
| TOTAL OPERATING EXPENSES                     | <u>5,723,151</u>                  | <u>6,105,174</u>    |
| SURPLUS FROM SCHOOL OPERATIONS               | 279,049                           | 410,716             |
| Support and other revenue:                   |                                   |                     |
| Contributions                                | 29,823                            | 34,502              |
| Interest income                              | 2,877                             | 29,145              |
| Paycheck Protection Program loan forgiveness | <u>368,500</u>                    | <u>-</u>            |
| TOTAL SUPPORT AND OTHER REVENUE              | <u>401,200</u>                    | <u>63,647</u>       |
| CHANGE IN NET ASSETS                         | 680,249                           | 474,363             |
| Net assets at beginning of year              | <u>2,487,618</u>                  | <u>2,013,255</u>    |
| NET ASSETS AT END OF YEAR                    | <u>\$ 3,167,867</u>               | <u>\$ 2,487,618</u> |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|  | Year ended June 30, |                   |              |                        |                     |            |              |              |
|--|---------------------|-------------------|--------------|------------------------|---------------------|------------|--------------|--------------|
|  | 2021                |                   |              |                        |                     |            | 2020         |              |
|  | Number of positions | Program Services  |              |                        | Supporting Services |            | Total        | Total        |
| Regular Education  |                     | Special Education | Sub-total    | Management and general | Sub-Total           |            |              |              |
| Personnel services costs:                                  |                     |                   |              |                        |                     |            |              |              |
| Administrative staff personnel                             | 10                  | \$ 542,264        | \$ 135,566   | \$ 677,830             | \$ 225,943          | \$ 225,943 | \$ 903,773   | \$ 840,911   |
| Instructional personnel                                    | 20                  | 927,931           | 147,230      | 1,075,161              |                     |            | 1,075,161    | 1,206,238    |
| TOTAL SALARIES AND STAFF                                   | 30                  | 1,470,195         | 282,796      | 1,752,991              | 225,943             | 225,943    | 1,978,934    | 2,047,149    |
| Fringe benefits & payroll taxes                            |                     | 246,196           | 47,357       | 293,553                | 37,836              | 37,836     | 331,389      | 349,643      |
| Retirement   |                     | 8,159             | 1,569        | 9,728                  | 1,254               | 1,254      | 10,982       | 14,421       |
| Legal Service  |                     | -                 | -            | -                      | 74,892              | 74,892     | 74,892       | 74,679       |
| Accounting / audit services                                |                     | -                 | -            | -                      | 141,351             | 141,351    | 141,351      | 146,043      |
| Other purchased / professional / consulting services       |                     | 175,377           | 72,731       | 248,108                | 22,178              | 22,178     | 270,286      | 365,652      |
| Building and land rent / lease / facility finance interest |                     | 726,952           | 269,676      | 996,628                | 175,876             | 175,876    | 1,172,504    | 1,189,247    |
| Repairs & maintenance                                      |                     | 113,080           | 41,949       | 155,029                | 27,358              | 27,358     | 182,387      | 118,495      |
| Insurance  |                     | 97,977            | 36,346       | 134,323                | 23,704              | 23,704     | 158,027      | 135,739      |
| Utilities  |                     | 50,442            | 18,712       | 69,154                 | 12,204              | 12,204     | 81,358       | 93,734       |
| Supplies / materials                                       |                     | 45,490            | 6,299        | 51,789                 | -                   | -          | 51,789       | 117,636      |
| Equipment / furnishings                                    |                     | 33,548            | 12,445       | 45,993                 | 8,116               | 8,116      | 54,109       | 10,245       |
| Staff development  |                     | 101,647           | 15,892       | 117,539                | 5,580               | 5,580      | 123,119      | 71,740       |
| Marketing / recruitment                                    |                     | 141,447           | 19,585       | 161,032                | -                   | -          | 161,032      | 111,803      |
| Technology   |                     | 61,963            | 22,986       | 84,949                 | 14,991              | 14,991     | 99,940       | 94,103       |
| Food service   |                     | 46,769            | 6,476        | 53,245                 | -                   | -          | 53,245       | 181,086      |
| Student services   |                     | 126,422           | 17,504       | 143,926                | -                   | -          | 143,926      | 233,315      |
| Office expense   |                     | 47,706            | 17,697       | 65,403                 | 11,542              | 11,542     | 76,945       | 73,269       |
| Depreciation   |                     | 322,744           | 119,728      | 442,472                | 78,083              | 78,083     | 520,555      | 525,587      |
| Other  |                     | 22,557            | 8,367        | 30,924                 | 5,457               | 5,457      | 36,381       | 151,588      |
|  |                     | \$ 3,838,671      | \$ 1,018,115 | \$ 4,856,786           | \$ 866,365          | \$ 866,365 | \$ 5,723,151 | \$ 6,105,174 |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|   | <u>Year ended June 30,</u> |                     |
|---|----------------------------|---------------------|
|   | <u>2021</u>                | <u>2020</u>         |
| <u>CASH FLOWS - OPERATING ACTIVITIES</u>  |                            |                     |
| Change in net assets  | \$ 680,249                 | \$ 474,363          |
| Adjustments to reconcile change in net assets to net cash provided from operating activities: |                            |                     |
| Depreciation  | 520,555                    | 525,587             |
| Forgiveness of Paycheck Protection Program loan   | (368,500)                  | -                   |
| Amortization of bond issuance costs included in interest expense                              | 33,767                     | 33,767              |
| Write-off of security deposit   | -                          | 130,599             |
| Changes in certain assets and liabilities affecting operations:                               |                            |                     |
| Grants and other receivables  | 53,122                     | (173,583)           |
| Prepaid expenses  | (36,338)                   | 14,362              |
| Accounts payable  | 178,751                    | (330,448)           |
| Accrued expenses  | (86,312)                   | (12,705)            |
| Accrued interest payable  | (11,250)                   | (10,971)            |
| Deferred revenue  | 3,040                      | -                   |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES   | 967,084                    | 650,971             |
| <u>CASH FLOWS - INVESTING ACTIVITIES</u>  |                            |                     |
| Purchases of property and equipment   | (221,754)                  | (111,350)           |
| NET CASH USED FOR INVESTING ACTIVITIES  | (221,754)                  | (111,350)           |
| <u>CASH FLOWS - FINANCING ACTIVITIES</u>  |                            |                     |
| Repayments on line of credit  | -                          | (43,513)            |
| Repayment of bonds payable  | (450,000)                  | (425,000)           |
| Borrowings on note payable  | -                          | 368,500             |
| NET CASH USED FOR FINANCING ACTIVITIES  | (450,000)                  | (100,013)           |
| NET INCREASE IN CASH AND RESTRICTED CASH  | 295,330                    | 439,608             |
| Cash and restricted cash at beginning of year   | 3,999,074                  | 3,559,466           |
| CASH AND RESTRICTED CASH AT END OF YEAR   | <u>\$ 4,294,404</u>        | <u>\$ 3,999,074</u> |



INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2021  
(With Comparative Totals For 2020)

|   | <u>Year ended June 30,</u> |                         |
|---|----------------------------|-------------------------|
|   | <u>2021</u>                | <u>2020</u>             |
| <u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>   |                            |                         |
| Reconciliation of cash reported within the statement of financial position<br>that sum to the total amounts shown in the statement of cash flows: |                            |                         |
| Cash  | \$ 1,134,685               | \$ 741,447              |
| Restricted cash   | 3,084,311                  | 3,182,178               |
| Cash in escrow  | 75,408                     | 75,449                  |
|   | <u>\$ 4,294,404</u>        | <u>\$ 3,999,074</u>     |
| <br>Cash paid for interest  | <br><u>\$ 1,131,213</u>    | <br><u>\$ 1,153,087</u> |

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

(With Comparative Totals For 2020)

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

The Charter School

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.

Classification of net assets

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

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

*Net Assets Without Donor Restrictions*

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by 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 had no net assets with donor restrictions at June 30, 2021 or 2020.

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.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

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 calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

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

|                              | <u>June 30,</u> |             |             |
|------------------------------|-----------------|-------------|-------------|
|                              | <u>2021</u>     | <u>2020</u> | <u>2019</u> |
| Grants and other receivables | \$ 3,410        | \$ 68,858   | \$ -        |

Contributions

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

Contributions 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, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures, which are reported as deferred revenue in the accompanying statement of financial position at June 30, 2021, totaled \$3,040. There was no related deferred revenue at June 30, 2020. The Charter School received cost-reimbursement grants of \$53,171 and \$45,312 that have not been recognized at June 30, 2021 and 2020, respectively, because qualifying expenditures have not yet been incurred.

Cash

Cash balances are maintained at a financial institution located in New York and are insured by the FDIC up to \$250,000 at that institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

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 \$75,408 and \$75,449 at June 30, 2021 and 2020, 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 receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2021 or 2020.

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.

Security deposits

The Charter School was party to a lease agreement that expired in August 2016. As part of the lease agreement, the Charter School remitted \$142,737 to the landlord as a security deposit. At the conclusion of the lease in August 2016, \$16,338 was applied to various expenses charged by the landlord. The remaining balance of \$126,399 was due from the landlord. The Charter School was unsuccessful in its attempt to recoup the security deposit and in 2020 wrote off this amount.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

Bond 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.

Deferred revenue

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

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, 2018 through June 30, 2021 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.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. In addition, the Charter School received transportation services that were provided for the students by the local district. The Charter School was unable to determine a value for these services.

Marketing and recruiting costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$161,032 and \$111,803 for the years ended June 30, 2021 and 2020, respectively.

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2020

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

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

New accounting pronouncements

Leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use (“ROU”) assets and lease liabilities on the consolidated statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School’s financial position or results of operations.

Gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kind recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and will be applied on a retrospective basis. The Charter School is currently evaluating the provisions of this update to determine the impact it will have on the Charter School’s financial statements.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 22, 2021, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash 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, with the entire amount available at June 30, 2021 and 2020, to use if necessary.

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, 2021 and 2020:

|  | <u>June 30,</u>     |                   |
|--|---------------------|-------------------|
|  | <u>2021</u>         | <u>2020</u>       |
| Cash   | \$ 1,134,685        | \$ 741,447        |
| Grants and other receivables   | <u>120,461</u>      | <u>173,583</u>    |
| Total financial assets available to management<br>for general expenditures within one year | <u>\$ 1,255,146</u> | <u>\$ 915,030</u> |

A portion of the bond fund detailed in Note D will be used to pay the bond payment due in July 2021 as described in Note F.

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

|   | <u>June 30,</u>     |                     |
|---|---------------------|---------------------|
|   | <u>2021</u>         | <u>2020</u>         |
| Undesignated  | \$ 3,047,151        | \$ 2,484,334        |
| Invested in property and equipment, net of related debt | <u>120,716</u>      | <u>3,284</u>        |
|   | <u>\$ 3,167,867</u> | <u>\$ 2,487,618</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE D: RESTRICTED CASH

In accordance with the loan agreements for the 2013 and 2016 Bonds described at Note F, the Charter School is required to maintain certain reserves. The following is a summary of the fund reserves held at June 30, 2021 and 2020:

|                             | <u>June 30,</u>     |                     |
|-----------------------------|---------------------|---------------------|
|                             | <u>2021</u>         | <u>2020</u>         |
| Bond fund                   | \$ 1,057,457        | \$ 1,043,550        |
| Earnings fund               | 21,815              | 21,744              |
| Project fund                | 307,629             | 307,629             |
| Reserve fund                | 1,598,945           | 1,598,591           |
| Repair and replacement fund | 98,465              | 210,664             |
|                             | <u>\$ 3,084,311</u> | <u>\$ 3,182,178</u> |

NOTE E: LINE OF CREDIT

The Charter School has a \$100,000 line of credit agreement with a bank. The line of credit calls for an annual interest rate equal to the Wall Street Journal Prime Rate plus .75% for an effective rate of 4.00% at June 30, 2021. There were no amounts outstanding on the line of credit at June 30, 2021 or 2020.

NOTE F: 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 costs 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.



INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE F: BONDS PAYABLE, Cont'd

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 2022, 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).

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:

|  | June 30,             |                      |
|--|----------------------|----------------------|
|  | <u>2021</u>          | <u>2020</u>          |
| 2013 tax exempt bonds at 5.00% per annum, interest paid semiannually, principal paid annually. Bonds mature July 1, 2023.                                    | \$ 1,120,000         | \$ 1,460,000         |
| 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 2033, then interest and principal payments through maturity in July 2043.      | 9,470,000            | 9,470,000            |
| 2016 taxable revenue bonds at 5.00% per annum, interest only payments through July 2018, then interest and principal payments through maturity in July 2021. | 120,000              | 230,000              |
| 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>2,905,000</u>     | <u>2,905,000</u>     |
|  | 18,975,000           | 19,425,000           |
| Less unamortized bond issuance costs   | <u>(819,395)</u>     | <u>(853,162)</u>     |
|  | 18,155,605           | 18,571,838           |
| Less current portion of bonds payable  | <u>(475,000)</u>     | <u>(450,000)</u>     |
|  | <u>\$ 17,680,605</u> | <u>\$ 18,121,838</u> |

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE F: BONDS PAYABLE, Cont'd

Future maturities of bonds payable are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u>        |
|-----------------------------|----------------------|
| 2022                        | \$ 475,000           |
| 2023                        | 425,000              |
| 2024                        | 445,000              |
| 2025                        | 465,000              |
| 2026                        | 495,000              |
| Thereafter                  | <u>16,670,000</u>    |
|                             | <u>\$ 18,975,000</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, 2021, the Charter School was in compliance with certain of these covenants.

Total bond issuance costs of \$1,029,890 are being amortized over the life of the bonds. Interest expense, inclusive of bond issuance cost amortization of \$33,767, was \$1,153,730 and \$1,175,883 for the years ended June 30, 2021 and 2020, respectively.

NOTE G: RETIREMENT PLAN

The Charter School sponsors a 403(b) 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 \$11,000 and \$14,000 for the years ended June 30, 2021 and 2020, respectively.

NOTE H: CONTINGENCY

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

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE I: CONCENTRATIONS

At June 30, 2021, approximately 65% of grants and other receivables are due from New York State relating to certain grants. As of June 30, 2020, approximately 100% of grants or other receivables are due from New York State relating to certain grants.

For the years ended June 30, 2021 and 2020, 93% and 96%, 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.

NOTE J: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function (including salaries, benefits, purchased services, occupancy costs, and depreciation) are allocated on the basis of estimates of time, effort and usage.

NOTE K: NOTE PAYABLE

In response to the COVID-19 outbreak, in May 2020, the Charter School applied for and was approved by a bank for a loan of \$368,500 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded on May 13, 2020. In March 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest, which is reported in support and other revenue on the accompanying statement of activities and changes in net assets.

NOTE L: 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 year 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. The Charter School has recognized \$145,428 of revenue relative to ESSER grants during the year ended June 30, 2021.

INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2021

(With Comparative Totals For 2020)

NOTE M: FOUNDATION AWARD

In September 2020, the Charter School was notified it was a recipient of an award in the amount of \$975,000 from a Foundation 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. These funds are restricted for the Charter School's expansion, and no amounts have been received or recognized as of June 30, 2021. Amounts will be recognized as these milestones are achieved.

NOTE N: CHARTER AGREEMENT AMENDMENT

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. In connection with this expansion, in June 2021, the Charter School signed a letter of intent to pursue a build-out project and lease agreement for a location to serve the middle school program. The letter of intent includes a proposed payment schedule comprised of four deposits of \$25,000 each to be made by the Charter School as certain milestones are achieved. The letter of intent represents only an expression of intent to conduct negotiations for the proposed facility and is not a binding agreement. The first \$25,000 payment was made in July 2021.

**INTERNATIONAL LEADERSHIP CHARTER HIGH SCHOOL**  
**REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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  
International Leadership Charter High School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of International Leadership Charter High School, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 22, 2021.

**Internal Control over Financial Reporting**

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

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

### **Compliance and Other Matters**

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

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Mengel, Metzger, Baw & Co. LLP*

Rochester, New York  
October 22, 2021




## International Leadership Charter High School 2021-2022 SCHOOL-WIDE CALENDAR

|           |           |   |
|-----------|-----------|---|
| SEPTEMBER | 13        | First Day of School for 9 <sup>th</sup> Grade   |
|           | 20        | First Day of School for 10 <sup>th</sup> Grade  |
|           | 21        | First Day of School for 11 <sup>th</sup> Grade  |
|           | 22        | First Day of School for 12 <sup>th</sup> Grade  |
|           |           |   |
| OCTOBER   | <b>11</b> | <b>Italian Heritage Day / Indigenous Peoples Day: School Closed</b>                               |
|           |           |   |
| NOVEMBER  | 1-5       | Assessment Week   |
|           | <b>5</b>  | <b>Professional Development: School Closed</b>  |
|           | <b>8</b>  | <b>Veteran's Day Observance: School Closed</b>  |
|           | 16        | Q1 – Report Cards via PowerSchool   |
|           | 24        | Student Gratitude Luncheon  |
|           | <b>25</b> | <b>Thanksgiving Break: School Closed</b>  |
|           | <b>26</b> | <b>Thanksgiving Break: School Closed</b>  |
|           | 29        | Classes Resume for All Grades   |
|           |           |   |
| DECEMBER  | 1         | 9 <sup>th</sup> Grade Parent Teacher Conference 2:30-4:30 PM                                      |
|           | 2         | 9 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)                     |
|           | 3         | 10 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)                    |
|           | 8         | 11 <sup>th</sup> & 12 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm) |
|           | 15        | Q2 Progress Report Grades via Power School  |
|           | <b>20</b> | <b>Winter Recess Begins; School Closed</b>  |
|           |           |   |
| JANUARY   | 3         | Classes resume for all grades   |
|           | <b>17</b> | <b>Martin Luther King Jr. Day Observed: School Closed</b>   |
|           | 17-21     | Assessment Week   |
|           | 24        | Q2 Report Cards via PowerSchool   |
|           |           |   |
| FEBURARY  | 1         | Chinese New Year  |
|           | 2         | 9 <sup>th</sup> Grade Parent Teacher Conference 2:30-4:30 PM                                      |
|           | 3         | 9 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)                     |
|           | 4         | 10 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)                    |
|           | 9         | 11 <sup>th</sup> & 12 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm) |
|           | 16        | 100 Days of School Celebration  |
|           | <b>21</b> | <b>President's Day: School Closed</b>   |
|           | 25        | Q3 Progress Reports via PowerSchool   |
|           | 27        | Dominican Republic Independence Day   |
|           |           |   |
|           | 16-18     | Senior Trip   |
|           | <b>25</b> | <b>Professional Development: School Closed</b>  |





## International Leadership Charter High School 2021-2022 SCHOOL-WIDE CALENDAR

|       |       |  |
|-------|-------|--|
|       | 21-25 | Assessment Week  |
|       | 28    | Q3 Report Cards via Power School   |
|       |       |  |
| APRIL | 14-22 | <b>Spring Recess: School Closed</b>  |
|       | 25    | Classes Resume   |
|       | 27    | 9th Grade Parent Teacher Conference 2:30-4:30 PM   |
|       | 28    | 9 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)  |
|       | 29    | 10 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)   |
|       |       |  |
| MAY   | 4     | 11 <sup>th</sup> & 12 <sup>th</sup> Grade Parent Teacher Conference 5-7pm (Doors Close at 6:15pm)                                |
|       | 16    | Q4 Progress Reports via PowerSchool  |
|       | 30    | <b>Memorial Day Observed: School Closed</b>  |
|       |       |  |
| JUNE  | 20    | Q4 Report Cards via PowerSchool  |
|       | 24    | 12 <sup>th</sup> Grade Graduation Ceremony<br> |

**Total Number of Days of Instruction = 180**