



TEACH Public Schools

TEACH Regular Board Meeting

Date and Time

Tuesday December 12, 2023 at 5:00 PM PST

Location

At the school sites and via zoom:

Topic: TEACH Regular Board Meeting

Time: Dec 12, 2023 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://teachpublicschools-org.zoom.us/j/87647556788>

Meeting ID: 876 4755 6788

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FOR MORE INFORMATION

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Location: TEACH Academy of Technologies, Theater
10000 S. Western Ave
Los Angeles CA 90047

Alternate Public Access Locations:

TEACH Elementary
8505 S Western Ave
Los Angeles, CA 90047

TEACH Tech Charter High School
10616 S Western Ave
Los Angeles, CA 90047

3680 Wilshire Blvd.
Los Angeles CA 90010

3740 S Crenshaw Blvd.
Los Angeles, CA 90016

1340 W 106th St.
Los Angeles, CA 90044

Join Zoom Meeting

<https://teachpublicschools-org.zoom.us/j/87611265552>

Meeting ID: 876 1126 5552

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Find

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
A. Record Attendance		Beth Bulgeron	2 m
B. Call the Meeting to Order		Cecilia Sandoval	
C. Public Comment		Cecilia Sandoval	5 m
II. Consent Items			5:07 PM
A. Consent Items: Approve the Current Agenda and Minutes From the October 24, 2023 Regular Board Meeting	Approve Minutes	Cecilia Sandoval	3 m
<p>Consent Items- Items included as Consent Items will be voted on in one motion, unless a member of the Board requests than an item be removed and voted on separately, in which case the Board Chair will determine when it will be called and considered for action.</p>			
III. Items Scheduled for Information and Potential Action			5:10 PM
A. Fiscal Report & 1st Interim Report	Vote	Richard McNeel	8 m
B. TEACH Inc. Annual Independent Audit Report - FYE June 30, 2023	Vote	Matthew Brown	5 m
C. Update on Staffing Needs, Credentialing Compliance, Clearance and Training Requirements	FYI	Maria Pimienta	5 m
<p>This item was tabled at the last meeting.</p>			
D. Update on TEACH Las Vegas	FYI	Matthew Brown	5 m
E. CEO Report	FYI	Raul Carranza	5 m
F. Approve the Certificate of Compliance for TEACH Prep Elementary, TEACH Academy of Technologies and TEACH Tech Charter High School	Vote	Beth Bulgeron	5 m

	Purpose	Presenter	Time
IV. Closing Items			5:43 PM
A. Upcoming Meeting Date	FYI	Cecilia Sandoval	1 m
The next Regular Board Meeting is scheduled for January 30, 2024 at 5 pm.			
B. Public Comment	Discuss	Cecilia Sandoval	5 m
C. Board Member Comments	Discuss	Cecilia Sandoval	5 m
D. Adjourn Meeting	Discuss	Cecilia Sandoval	

Coversheet

Consent Items: Approve the Current Agenda and Minutes From the October 24, 2023 Regular Board Meeting

Section: II. Consent Items
Item: A. Consent Items: Approve the Current Agenda and Minutes From the
October 24, 2023 Regular Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for TEACH Regular Board Meeting on October 24, 2023
2023_10_24_board_meeting_minutes.pdf

APPROVED



TEACH Public Schools

Minutes

TEACH Regular Board Meeting

Date and Time

Tuesday October 24, 2023 at 5:00 PM

Location

Beth Bulgeron is inviting you to a scheduled Zoom meeting.

Topic: TEACH Regular Board Meeting

Time: Oct 24, 2023 05:00 PM Pacific Time (US and Canada)

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<https://teachpublicschools-org.zoom.us/j/86772056005>

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Directors Present

A. Dragon (remote), C. Sandoval, J. Lobdell (remote), S. Burrows (remote)

Directors Absent

S. Athalye

Ex Officio Members Present

R. Carranza

Non Voting Members Present

R. Carranza

Guests Present

B. Bulgeron, S. Menduke, Sharon Rhee, Steven

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

C. Sandoval called a meeting of the board of directors of TEACH Public Schools to order on Tuesday Oct 24, 2023 at 5:01 PM.

C. Public Comment

There was no public comment.

II. Consent Items

A. Consent Items: Approve the Current Agenda and Minutes From the September 26th Board Meeting

J. Lobdell made a motion to approve the minutes from the September 26th meeting. TEACH Regular Board Meeting on 09-26-23.

A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

C. Sandoval Aye

S. Burrows Aye

A. Dragon Aye

J. Lobdell Aye

S. Athalye Absent

J. Lobdell made a motion to Approve the Consent Items, including the agenda, the updated Lottery Form and the Updated Independent Study Policy.

A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dragon Aye

Roll Call

S. Burrows Aye
C. Sandoval Aye
J. Lobdell Aye
S. Athalye Absent

B. Approve the Updated 24-25 Lottery Form

J. Lobdell made a motion to Approve the Consent Items.

A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dragon Aye
C. Sandoval Aye
S. Burrows Aye
S. Athalye Absent
J. Lobdell Aye

C. Approve the Updated Independent Study Policy

J. Lobdell made a motion to Approve the Consent Items.

A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

C. Sandoval Aye
S. Burrows Aye
J. Lobdell Aye
S. Athalye Absent
A. Dragon Aye

III. Items Scheduled for Information and Potential Action

A. Introduction to the New Middle School Principal

Dr. Carranza introduced the new Middle School Principal, Bridget Brown. Ms. Brown gave an introduction and discussed her extensive background in school leadership.

B. Fiscal Report

Richard McNeel gave the financial report for each school and the CMO. Each school is meeting the required financial indicators and have a healthy surplus. Details are included in the meeting packet materials.

C. Consideration of December 2023 TEACH Salary Increase

J. Lobdell made a motion to Approve the Salary Increase for December 2023.

A. Dragon seconded the motion.

Matt Brown explained how incremental raises once or twice per year were funded based on the previous semester's revenue. He recommended a 4.5% raise to take effect across the board in December. He explained that raises improve morale, retention, and recruitment for TEACH. Board Member Lobdell expressed that he was very glad to support a raise for faculty and staff.

The board **VOTED** to approve the motion.

Roll Call

C. Sandoval Aye
J. Lobdell Aye
S. Athalye Absent
A. Dragon Aye
S. Burrows Aye

D. TEACH Inc. Employee Health Benefits Renewal 2024

J. Lobdell made a motion to Approve the Health Benefits Renewal for 2024.

A. Dragon seconded the motion.

Matt Brown presented the health benefits renewal and explained TEACH was renewing the current options with Kaiser and adding a PPO for increased options and flexibility.

The board **VOTED** to approve the motion.

Roll Call

A. Dragon Aye
C. Sandoval Aye
J. Lobdell Aye
S. Athalye Absent
S. Burrows Aye

E. Employer Contribution to Employee Benefits Resolution

J. Lobdell made a motion to Approve the Employer Contribution to Employee Benefits.

S. Burrows seconded the motion.

Matt Brown explained the proposed employer contribution would be a flat contribution to lessen the burden on lower earners and those with expensive benefit plans.

The board **VOTED** to approve the motion.

Roll Call

J. Lobdell Aye
S. Athalye Absent
A. Dragon Aye
C. Sandoval Aye
S. Burrows Aye

F. Update on Staffing Needs, Credentialing Compliance, Clearance and Training Requirements

Moved to the December Board Meeting

G.

Consideration of Inova HR/Payroll Software Contract

J. Lobdell made a motion to Approve the Inova HR payroll software contract.

A. Dragon seconded the motion.

Matt Brown presented the new software contract for consideration and described the advantages and efficiencies to the board.

The board **VOTED** to approve the motion.

Roll Call

J. Lobdell Aye

A. Dragon Aye

C. Sandoval Aye

S. Athalye Absent

S. Burrows Aye

H. Update on TEACH Las Vegas

Matt Brown provided the board with an update on TEACH Las Vegas and the board asked clarifying questions. Mr. Brown emphasized that California resources were not being used to support Las Vegas.

I. Consider and Vote on the Amended Services Agreement with TEACH Las Vegas

A. Dragon made a motion to Approve the Amended Services Agreement with TEACH Las Vegas.

J. Lobdell seconded the motion.

As an extension to the previous agenda item, Matt Brown presented the amended services agreement that provides the CMO with fees for services beyond what was provided for in the previous contract.

The board **VOTED** to approve the motion.

Roll Call

S. Athalye Absent

C. Sandoval Aye

A. Dragon Aye

S. Burrows Aye

J. Lobdell Aye

J. CEO Report

Dr. Carranza provided the CEO report and touched on the highlights of the Director's reports and highlights specific to each school.

K. Principal Report- Elementary School

Sharon Rhee gave the elementary school report and discussed the implementation of key school improvement strategies as well as highlights from the beginning of the year.

L.

Update on Parent Meetings: School Site Council (SSC) and English Learner Advisory Committee (ELAC)

Luis Ramirez gave the update on the School Site Council and English Learner Advisory Committee (ELAC). He explained the purpose of each committee to the board and described previous meetings as well as goals for expanding and uniting the committees across the grade level divisions.

IV. Closing Items

A. Upcoming Meeting Date

The next Regular Board meeting will be held on December 12 at 5 pm.

B. Public Comment

There was no public comment.

C. Board Member Comments

There were no board member comments.

D. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:07 PM.

Respectfully Submitted,
C. Sandoval

Documents used during the meeting

- 2023_09_26_board_meeting_minutes.pdf
- 2024-25 DRAFT TEACH Lottery Form (ES MS HS)_10202023.pdf
- TEACH_Independent_Study_Board_Policy_2022 4881-6027-4479 v.2 10242023.pdf
- 2023 TEACH Independent_Study_Contract (4856-3114-2978).pdf
- TEACH-FY23-24-Financials_as of 09.30.23.pdf
- 2023-2024 TEACH Proposed Final Options 10.20.23 v2.pdf
- TEACH_INC_Employer_Contribution_BOARD_RESOLUTION.docx
- CI Contract Supplement - TEACH PS - 10.16.23.docx
- TEACH_LV_-_Board_Reso_to_Enter_into_New_K__4872-9399-1303.v2_BB.pdf
- Transitional_Support_Services_Agreement_with_TeachLV__4871-0168-7175.v3_BB.pdf
- Transitional_Support_Services_Agreement_with_TeachLV__4871-0168-7175.v3_BB.pdf

- September Board Meeting Director Report - Google Docs.pdf
- Principal's Report Oct.docx
- ELAC AND SSC BOARD REPORT - 10-24-23.pdf

DRAFT



TEACH Public Schools

Minutes

TEACH Regular Board Meeting

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Topic: TEACH Regular Board Meeting

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Directors Absent

S. Athalye

Ex Officio Members Present

R. Carranza

Non Voting Members Present

R. Carranza

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A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dragon Aye

C. Sandoval Aye

J. Lobdell Aye

S. Burrows Aye

S. Athalye Absent

J. Lobdell made a motion to Approve the Consent Items, including the agenda, the updated Lottery Form and the Updated Independent Study Policy.

A. Dragon seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

S. Athalye Absent

Roll Call

J. Lobdell Aye
C. Sandoval Aye
A. Dragon Aye
S. Burrows Aye

B. Approve the Updated 24-25 Lottery Form

J. Lobdell made a motion to Approve the Consent Items.
A. Dragon seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

A. Dragon Aye
S. Burrows Aye
J. Lobdell Aye
S. Athalye Absent
C. Sandoval Aye

C. Approve the Updated Independent Study Policy

J. Lobdell made a motion to Approve the Consent Items.
A. Dragon seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

J. Lobdell Aye
S. Burrows Aye
S. Athalye Absent
A. Dragon Aye
C. Sandoval Aye

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Roll Call

S. Burrows Aye
A. Dragon Aye
J. Lobdell Aye
C. Sandoval Aye
S. Athalye Absent

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S. Athalye Absent
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S. Burrows Aye
C. Sandoval Aye

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C. Sandoval Aye
J. Lobdell Aye
S. Burrows Aye
S. Athalye Absent

H. Update on TEACH Las Vegas

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I. Consider and Vote on the Amended Services Agreement with TEACH Las Vegas

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K. Principal Report- Elementary School

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A. Upcoming Meeting Date

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B. Public Comment

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C. Board Member Comments

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D. Adjourn Meeting

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Respectfully Submitted,
C. Sandoval

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- 2023-2024 TEACH Proposed Final Options 10.20.23 v2.pdf
- TEACH_INC_Employer_Contribution_BOARD_RESOLUTION.docx
- CI Contract Supplement - TEACH PS - 10.16.23.docx
- TEACH_LV_-_Board_Reso_to_Enter_into_New_K__4872-9399-1303.v2_BB.pdf
- Transitional_Support_Services_Agreement_with_TeachLV__4871-0168-7175.v3_BB.pdf
- Transitional_Support_Services_Agreement_with_TeachLV__4871-0168-7175.v3_BB.pdf

- September Board Meeting Director Report - Google Docs.pdf
- Principal's Report Oct.docx
- ELAC AND SSC BOARD REPORT - 10-24-23.pdf

Coversheet

Fiscal Report & 1st Interim Report

Section: III. Items Scheduled for Information and Potential Action
Item: A. Fiscal Report & 1st Interim Report
Purpose: Vote
Submitted by:
Related Material: Teach Financials_as of 10.31.23 close_1st Interims.pdf



TEACH Academy of Technologies, TEACH Tech Charter High School, TEACH Prep Elementary, TEACH Public Schools, Cunningham & Morris, LLC, Wooten Avila, LLC and TEACH Foundation, Inc.

Financial Presentation – As of October 2023 Close- 1st Interims

Highlights (as of 10.31.23)

- TEACH Academy , TEACH Tech, TEACH Prep & TPS projected surplus, positive cash flow, and positive fund balances at year end.
- TEACH Academy , TEACH Tech, and TEACH Prep projected to either meet or exceed the 45-Day Cash on Hand Requirement.
- TEACH Academy , Teach Tech and Teach Prep all meet and exceed the required Base Rent Coverage Ratio.

TEACH Inc. Board Summaries Oct 31, 2023				
	TEACH Academy of Technologies	TEACH Tech Charter High	TEACH Prep Elementary	TEACH CMO
Revenue Projected @ 10/31/2023	\$ 9,449,505	\$ 9,027,342	\$ 6,458,883	\$ 2,463,326
Expenses Projected @ 10/31/2023	9,073,931	8,750,248	6,205,547	2,194,203
Surplus/Deficit	375,574	277,094	253,336	269,123
Beginning Fund Balance	6,845,685	8,324,086	3,069,581	242,865
Ending Fund Balance	\$ 7,221,259	\$ 8,601,180	\$ 3,322,917	\$ 511,988
Cash Projected @ 6/30/2024	\$ 6,578,324	\$ 9,085,948	\$ 3,553,076	\$ 1,433,560
Enrollment/ Average Daily Attendance	403/ 374.98	424/ 387.27	252/ 221.89	
Average Daily Cash On Hand Projected @ 6/30/24 (45 req)	265	379	209	
Base Rent Coverage Ratio (1.1 req)	2.71	2.52	2.54	
Current Operating Cash Balance as of 10/31/23	\$ 6,424,721	\$ 8,098,854	\$ 3,250,049	\$ 858,231

TPS, Inc.– Financial Position 10/31/23

TEACH, Inc.

Statement of Financial Position

October 31, 2023

	Teach Academy of Technology	Teach Tech High School	Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School	Teach Public Schools	C & M LLC	Wooten Avila, LLC	TEACH Foundation, Inc	Eliminations	Combined
Assets									
Current Assets									
Cash & Cash Equivalents	\$ 4,751,877	\$ 3,460,913	\$ 2,537,078	\$ 858,231	\$ 57,417	\$ 266,539	\$ -		\$ 11,932,055
Certificate Deposit	1,672,845	4,637,941	712,971	-	-	-	-		7,023,757
Accounts Receivable	636,620	340,369	135,470	6,429	3,323	-	2,337		1,124,549
Interest Receivable	-	-	-	-	53,529	58,062	-		111,592
Public Funding Receivables	445,236	328,758	352,718	-	-	-	-		1,126,712
Due To/From Related Parties	(60,898)	(121,259)	911,448	(646,233)	(76,431)	(6,627)	-		(0)
Prepaid Expenses	39,578	22,382	4,983	-	-	-	-		66,942
	7,485,258	8,669,104	4,654,668	218,427	37,838	317,975	2,337		21,385,606
Property & Equipment, Net	1,281,513	212,845	209,590	43,935	9,096,976	19,033,760	-		29,878,618
Deposits	5,000	171,613	99,750	8,750	-	3,625	-	(141,967)	146,771
Deferred Lease Asset	-	-	-	-	190,899	(54,656)	-	(136,243)	-
Investments	-	-	-	-	562,603	818,157	-		1,380,760
Securities	-	-	-	-	842,549	1,731,998	-		2,574,547
Securities Premium	-	-	-	-	1,083	(2,139)	-		(1,056)
Total Long Term Assets	1,286,513	384,458	309,340	52,685	10,694,110	21,530,745	-	(278,210)	33,979,640
Total Assets	\$ 8,771,771	\$ 9,053,562	\$4,964,008	\$ 271,112	\$ 10,731,948	\$ 21,848,720	\$ 2,337	\$ (278,210)	55,365,246

Note- Current Assets exceed 2.81 times more than Current Liabilities – organization does not have significant current debt and is able to meet financial obligations when due.

TPS, Inc. – Financial Position 10/31/23

TEACH, Inc.

Statement of Financial Position

October 31, 2023

	Teach Academy of Technology	Teach Tech High School	Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School	Teach Public Schools	C & M LLC	Wooten Avila, LLC	TEACH Foundation, Inc	Eliminations	Combined
Liabilities									
Current Liabilities									
Accounts Payable	\$ 2,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,557
Accrued Liabilities	145,769	136,702	118,914	410,312	-	-	-		811,697
Interest Payable	-	-	-	-	289,426	367,000	-		656,426
Deferred Revenue	2,385,072	1,371,635	2,211,043	-	-	111,994	-		6,079,744
Deferred Rent, Current Portion	8,224	-	135	-	-	-	-	(8,359)	-
Capital Lease, Current Portion	-	1	-	-	-	-	-		1
Notes Payable, Current Portion	53,194	-	-	-	-	-	-		53,194
Total Current Liabilities	2,594,816	1,508,338	2,330,092	410,312	289,426	478,994	-	(8,359)	7,603,619
Long-Term Liabilities									
Deferred Rent, Net of Current Port	182,677	(54,790)	(233)	-	-	-	-	(127,886)	(233)
Notes Payable, Net of Current Port	44,328	-	-	-	-	141,967	-	(141,967)	44,328
Bonds Payable	-	-	-	-	11,910,000	21,855,000	-		33,765,000
Bond Issue Costs	-	-	-	-	(231,586)	(436,908)	-		(668,494)
Discount on Bonds	-	-	-	-	(188,380)	-	-		(188,380)
Premium on Bonds	-	-	-	-	-	1,742,663	-		1,742,663
Total Long-Term Liabilities	227,005	(54,790)	(233)	-	11,490,034	23,302,722	-	(269,853)	34,694,885
Total Liabilities	\$ 2,821,821	\$ 1,453,548	\$ 2,329,860	\$ 410,312	\$ 11,779,459	\$ 23,781,716	\$ -	\$ (278,212)	\$ 42,298,504
Net Assets	5,949,950	7,600,014	2,634,148	(139,200)	(1,047,512)	(1,932,997)	2,337	2	13,066,741
Total Liabilities and Net Assets	\$ 8,771,771	\$ 9,053,562	\$ 4,964,008	\$ 271,112	\$ 10,731,948	\$ 21,848,720	\$ 2,337	\$ (278,210)	\$ 55,365,245



TEACH Academy of Technologies

Monthly Financial Presentation – As of October 2023

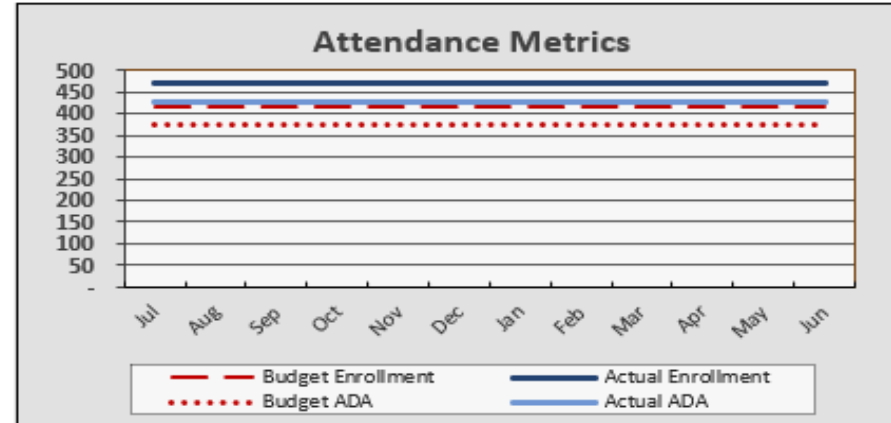


TAT – Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data		
	Forecast	Budget
<i>Average Enrollment</i>	472	415
<i>ADA</i>	426.59	374.99
<i>Attendance Rate</i>	90.4%	90.4%
<i>Unduplicated %</i>	97.8%	97.8%
<i>Revenue per ADA</i>	\$22,106	\$23,172
<i>Expenses per ADA</i>	\$21,259	\$21,967

Attendance Metrics



ADA Based on first two months ADA is +51.60 above budget.

TAT - Revenue

	<i>Year-to-Date</i>			<i>Annual/Full Year</i>		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 1,294,684	\$ 1,178,169	\$ 116,515	\$ 6,037,688	\$ 5,367,158	\$ 670,530
Federal Revenue	123,295	157,973	(34,679)	958,973	888,488	70,486
Other State Revenue	130,832	348,102	(217,270)	2,257,238	2,237,091	20,147
Other Local Revenue	64,585	65,510	(925)	195,606	196,531	(925)
Total Revenue	\$ 1,613,396	\$ 1,749,755	\$ (136,359)	\$ 9,449,505	\$ 8,689,268	\$ 760,237

Note: Variance explanation(s) on next slide

TAT - Revenue

- **State Aid-Rev: \$6.0 MM (Increase of \$670.5k)-** Due to increase of 51.60 ADA.
- **Federal Revenue: \$959k (projected increase of \$70.5k)-** due to recognition of PY Federal revenue and the increased projected ADA.
- **Other State Revenue: \$2.3 MM (projected increase of \$20.1k)-** Due primarily to ADA increase.
- **Other Local Revenue: \$195.6k –** No significant change.

TAT – Expenses



Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 471,291	\$ 764,386	\$ 293,096	\$ 1,964,726	\$ 2,146,488	\$ 181,762
Classified Salaries	209,186	218,507	9,321	846,783	637,807	(208,975)
Benefits	265,228	333,465	68,237	1,071,950	970,634	(101,316)
Books and Supplies	529,122	288,589	(240,532)	1,138,133	779,332	(358,801)
Subagreement Services	212,505	146,957	(65,548)	734,179	610,100	(124,079)
Operations	96,206	74,328	(21,878)	265,057	224,200	(40,857)
Facilities	345,538	329,203	(16,336)	1,006,711	987,608	(19,103)
Professional Services	337,612	464,833	127,221	1,891,548	1,731,716	(159,833)
Depreciation	37,288	49,867	12,578	149,688	149,600	(88)
Interest	5,153	-	(5,153)	5,153	-	(5,153)
Total Expenses	\$ 2,509,131	\$ 2,670,136	\$ 161,005	\$ 9,073,931	\$ 8,237,485	\$ (836,445)

Note: Variance explanation(s) on next slide(s)

TAT - Expense

- **Certificated Salaries: \$1.96 MM (Projected Savings of \$181.8k):** Due to 2 less Coordinator positions and 2 unfilled positions as well as updated actual salaries offset by a 4.5% proposed increase effective 12/1.
- **Classified Salaries: \$846.8k (Projected increase of \$209k)-** Due to added positions- 3 Campus Aides, 1 Parent Coordinator and 1 Office Clerk and added a 4.5% proposed increase effective 12/1.
- **Benefits: \$1.07MM (Projected increase of \$101.3k) –** due to overall increase to salaries and includes a proposed 4.5% increase. Savings will result if positions remain unfilled.
- **Non-Personnel Related Expenses: \$5.19MM (Projected increase of \$707.9k)-**Increased due to additional ADA and current run rates.

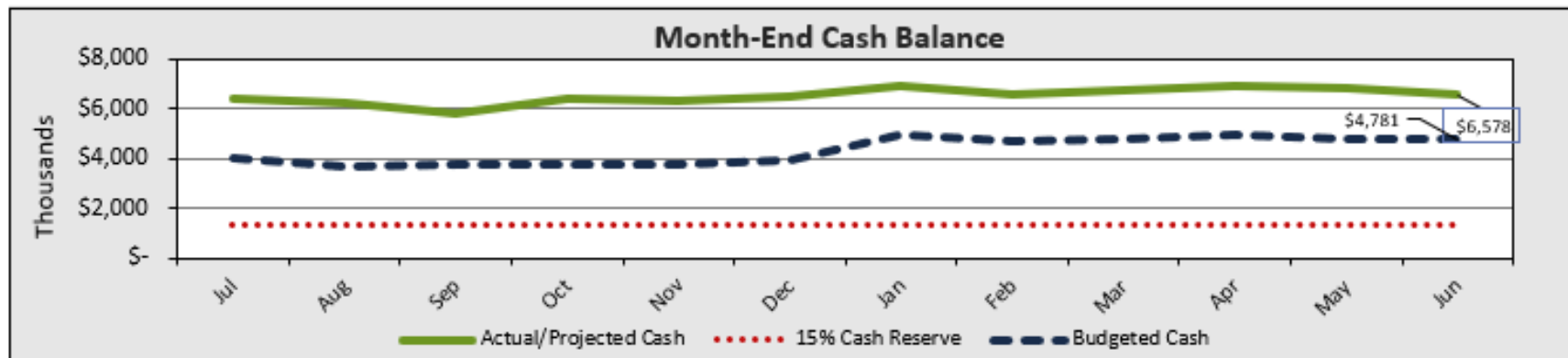
TAT – Fund Balance

- Projected surplus of \$375.6k.
- Net assets projected at year-end of \$7.2MM= 79.6%- well over 3% required by the State.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (895,735)	\$ (920,381)	\$ 24,646	\$ 375,574	\$ 451,783	\$ (76,209)
Beginning Fund Balance	<u>6,845,685</u>	<u>6,845,685</u>		<u>6,845,685</u>	<u>6,845,685</u>	
Ending Fund Balance	<u>\$ 5,949,950</u>	<u>\$ 5,925,304</u>		<u>\$ 7,221,259</u>	<u>\$ 7,297,468</u>	
<i>As a % of Annual Expenses</i>	65.6%	71.9%		79.6%	88.6%	

TAT – Cash Balance

- Current Cash Balance as of October Close-\$6.42MM.
- Positive Cash Balance projected at year-end at \$6.58MM/ 251 DCOH- which is above 45-DCOH bond requirement.
- The Base Rent Coverage Ratio is currently forecasted at 2.71- bond requirement is 1.10- (Per Bond- Net Income plus Depreciation plus Management Fees plus Base Rent Divided by Base Rent.)





TEACH Tech Charter High School

Monthly Financial Presentation – As of October 2023

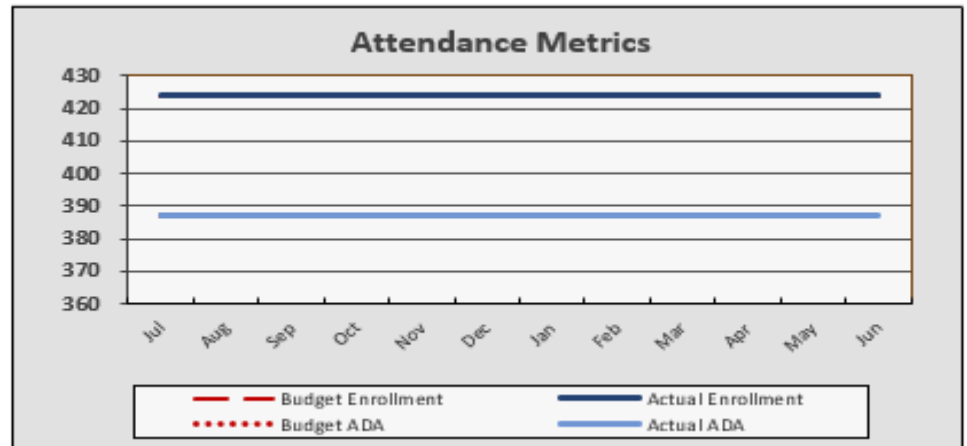


TTHS – Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	403	424
<i>ADA</i>	367.09	387.28
<i>Attendance Rate</i>	91.1%	91.1%
<i>Unduplicated %</i>	97.1%	97.1%
<i>Revenue per ADA</i>	\$24,435	\$24,617
<i>Expenses per ADA</i>	\$24,002	\$23,278

Attendance Metrics



ADA projected at 367.09 based on first two months an ADA decrease of 20.19.

TTHS - Revenue



Revenue

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 1,405,340	\$ 1,360,670	\$ 44,670
Federal Revenue	63,262	125,075	(61,813)
Other State Revenue	128,376	288,641	(160,264)
Other Local Revenue	179,061	82,481	96,580
Total Revenue	\$ 1,776,040	\$ 1,856,866	\$ (80,827)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 6,291,323	\$ 6,663,264	\$ (371,941)
Federal Revenue	726,533	760,911	(34,378)
Other State Revenue	1,665,463	1,862,049	(196,587)
Other Local Revenue	344,023	247,443	96,580
Total Revenue	\$9,027,342	\$9,533,667	\$ (506,325)

See next slide for variance explanation(s)

TTHS - Revenue

- ❑ **State- Aid Revenue: \$6.3MM (Projected Decrease of \$371.9k)**- Due to ADA projected decrease.
- ❑ **Federal Revenue: \$726.5k (projected Decrease of \$34.4k)**- Due to ADA projected decrease.
- ❑ **Other State Revenue: \$1.67MM (Projected decrease of \$196.6k)**- Due primarily to removal of Equity Multiplier grant and ADA decrease.
- ❑ **Other Local Revenue: \$344.0k (Projected increase of \$96.6k)**- Due to actual Interest run rate.

TTHS - Expenses



Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 760,456	\$ 956,898	\$ 196,442	\$ 2,692,138	\$ 2,692,018	\$ (121)
Classified Salaries	246,256	378,668	132,411	952,028	1,076,999	124,972
Benefits	278,253	423,611	145,359	1,139,360	1,228,527	89,167
Books and Supplies	364,939	355,305	(9,634)	831,450	882,425	50,975
Subagreement Services	99,872	103,189	3,317	450,563	379,000	(71,563)
Operations	110,642	81,732	(28,910)	254,309	245,700	(8,609)
Facilities	281,182	312,980	31,798	912,874	938,940	26,066
Professional Services	340,842	426,012	85,169	1,462,125	1,508,940	46,815
Depreciation	17,668	20,833	3,165	55,401	62,500	7,099
Interest	-	-	-	-	-	-
Total Expenses	\$ 2,500,111	\$ 3,059,228	\$ 559,117	\$ 8,750,248	\$ 9,015,049	\$ 264,801

Note: Variance explanation(s) on next slide

TTHS - Expense

- ❑ **Certificated Salaries: \$2.70MM-(No significant Change)-** Added a proposed 4.5% Increase effective 12/1 offset by not filling 2 positions (Part time Hourly Instructor & Social Worker.)
- ❑ **Classified Salaries: \$952.0K- (Projected savings of \$125K)-** Savings due to not filling 3 positions (2 Aides and 1 Custodian) offset by a proposed increase of 4.5% effective 12/1.
- ❑ **Benefits: \$1.14MM –(projected savings of \$89.2K)-** Due to unfilled positions offset by proposed increase of 4.5% effective 12/1.
- ❑ **Non-Personnel Expenses: \$3.97MM- (Projected savings of \$50.8k)-** savings due to lower ADA.

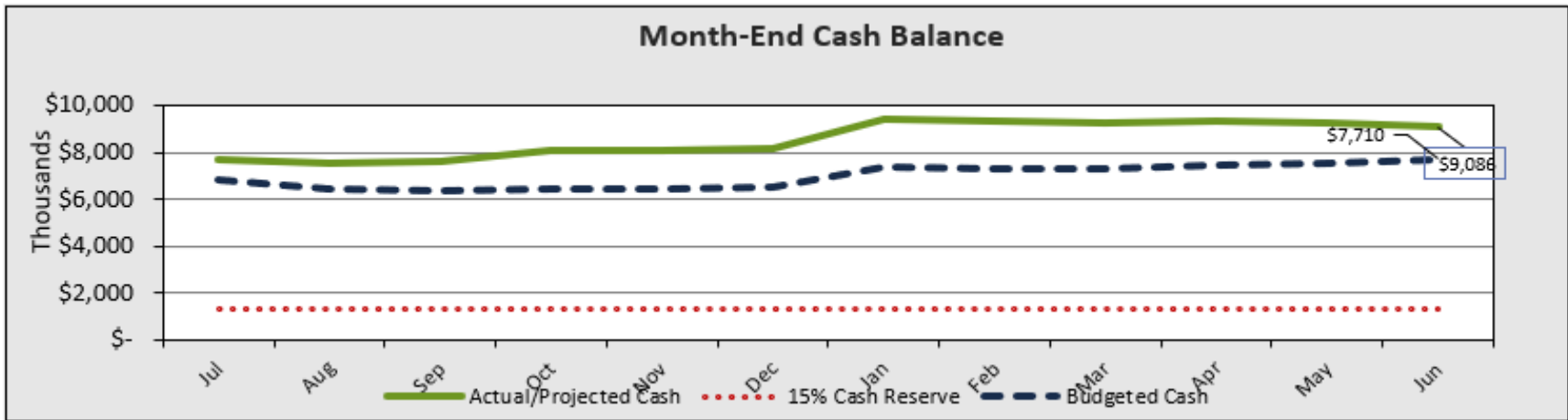
TTHS – Fund Balance

- Projected surplus of \$277.1k.
- Net assets projected to end positively at \$8.6MM, which is 96.2%- well above 3% reserve requirement.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (724,071)	\$ (1,202,362)	\$ 478,290	\$ 277,094	\$ 518,618	\$ (241,524)
Beginning Fund Balance	<u>8,324,086</u>	<u>8,324,086</u>		<u>8,324,086</u>	<u>8,324,086</u>	
Ending Fund Balance	<u>\$ 7,600,015</u>	<u>\$ 7,121,724</u>		<u>\$ 8,601,180</u>	<u>\$ 8,842,704</u>	
<i>As a % of Annual Expenses</i>	86.9%	79.0%		98.3%	98.1%	

TTHS – Cash Balance

- Cash as of October close of \$8.1MM.
- Positive Cash Balance projected at year-end at \$9.09MM/379 DCOH.
- The Base Rent Coverage Ratio is currently forecasted at 2.52, Bond requirement is 1.10- (Per Bond-Surplus plus Depreciation plus Management Fees plus Base Rent divided by Base Rent.)





TEACH Prep Elementary School

Monthly Financial Presentation – As of October 2023

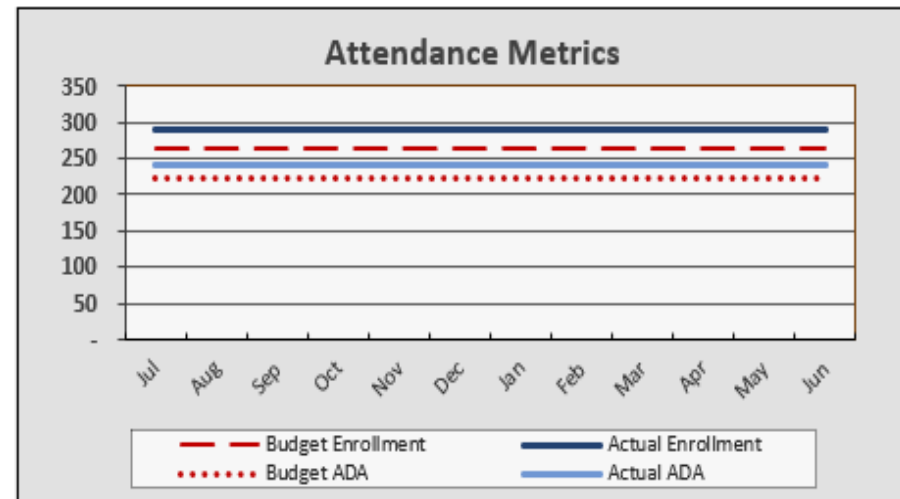


TES – Attendance Data and Metrics

Enrollment and Per Pupil Data

Attendance Metrics

Enrollment & Per Pupil Data		
	<u>Forecast</u>	<u>Budget</u>
<i>Average Enrollment</i>	289	265
<i>ADA</i>	242.24	221.88
<i>Attendance Rate</i>	83.8%	87.5%
<i>Unduplicated %</i>	97.8%	97.8%
<i>Revenue per ADA</i>	\$25,600	\$26,711
<i>Expenses per ADA</i>	\$24,424	\$25,402



ADA based on early actuals are up from budget by 20.36 ADA.

TES – Revenue



	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 760,810	\$ 694,243	\$ 66,567	\$ 3,637,798	\$ 3,368,208	\$ 269,589
Federal Revenue	101,855	117,870	(16,015)	633,297	625,724	7,574
Other State Revenue	77,310	326,734	(249,423)	2,102,493	1,846,104	256,389
Other Local Revenue	27,526	28,884	(1,358)	85,295	86,653	(1,358)
Total Revenue	\$ 967,502	\$ 1,167,731	\$ (200,229)	\$ 6,458,883	\$ 5,926,689	\$ 532,194

- ❑ **State- Aid Revenue: \$3.64MM (Projected Increase of \$269.46k)-** Based on increased ADA.
- ❑ **Federal Revenue: \$633.3k (Projected increase of \$7.6k)-** Based on increased ADA.
- ❑ **Other State Revenue: \$2.1MM (Projected increase of \$256.4K)-** Due to the addition of the Prop 28 Arts & Music Grant and added the Literacy Coaches & Reading Specialist Grant.
- ❑ **Other Local Revenue: \$85.3k (No significant change.)**



TES – Expenses

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 292,380	\$ 467,240	\$ 174,860	\$ 1,378,496	\$ 1,311,543	\$ (66,953)
Classified Salaries	155,925	185,637	29,712	598,364	534,548	(63,816)
Benefits	142,834	201,600	58,767	656,643	585,734	(70,909)
Books and Supplies	280,034	150,296	(129,738)	524,937	429,455	(95,482)
Subagreement Services	74,878	76,871	1,993	408,475	320,500	(87,975)
Operations	29,273	32,296	3,023	76,353	97,000	20,647
Facilities	216,797	231,502	14,705	699,313	694,506	(4,807)
Professional Services	194,625	408,945	214,320	1,813,311	1,620,281	(193,030)
Depreciation	16,189	14,200	(1,989)	49,655	42,600	(7,055)
Interest	-	-	-	-	-	-
Total Expenses	\$ 1,402,935	\$ 1,768,587	\$ 365,652	\$ 6,205,547	\$ 5,636,167	\$ (569,381)

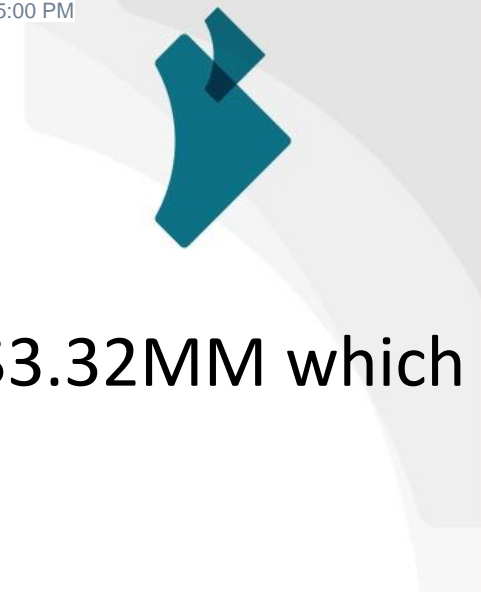
Note: Variance explanation(s) on next slide

TES - Expense

- ❑ **Certificated Salaries: \$1.38MM- (Projected increase of \$67k)**-Includes proposed increase of 4.5% effective 12/1.
- ❑ **Classified Salaries: \$598.4K- (Projected increase of \$63.8k)**-Increase due to updated positions as well as a proposed 4.5% increase effective 12/1 .
- ❑ **Benefits: \$665.6k- (Projected increase of \$70.9k)**- Follows increase to salaries.
- ❑ **Non-Personnel Expenses: \$3.57MM- (Projected increase of \$367.7K)**- Due primarily to increased ADA projection as well as added expenses to offset new grants.

TES – Fund Balance

- Surplus Projected of \$253.3k.
- Net assets projected to end positively at \$3.32MM which is 53.5%- (3% reserve requirement.)



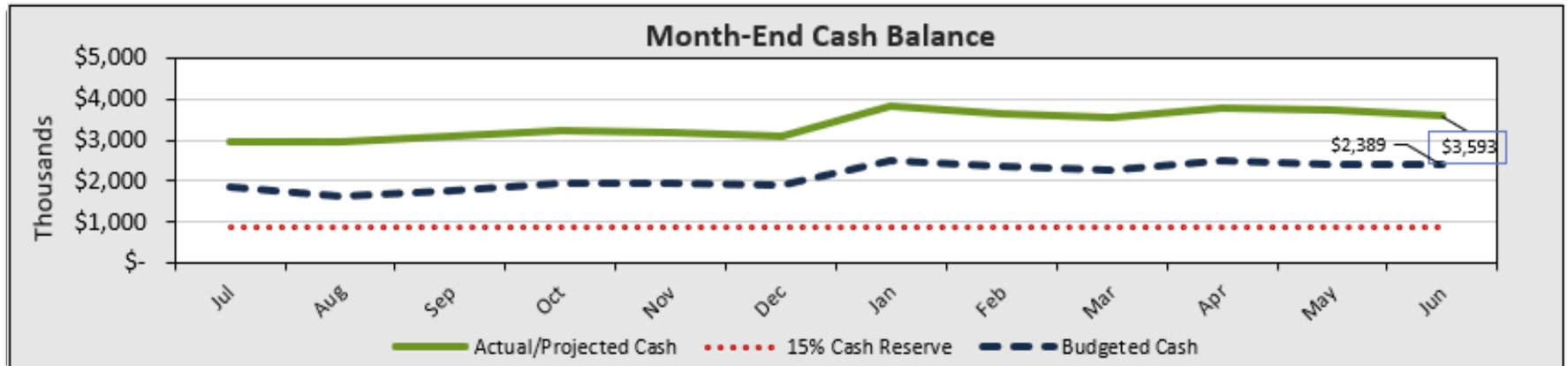
	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (435,433)	\$ (600,856)	\$ 165,423	\$ 253,336	\$ 290,522	\$ (37,186)
Beginning Fund Balance	<u>3,069,581</u>	<u>3,069,581</u>		<u>3,069,581</u>	<u>3,069,581</u>	
Ending Fund Balance	<u>\$ 2,634,148</u>	<u>\$ 2,468,725</u>		<u>\$ 3,322,917</u>	<u>\$ 3,360,103</u>	
<i>As a % of Annual Expenses</i>	42.4%	43.8%		53.5%	59.6%	



TES – Cash Balance



- Cash on hand as of October close- \$3.25MM.
- Positive Cash Balance projected at year-end at \$3.55MM/209 DCOH.
- The Base Rent Coverage Ratio is currently forecasted at 2.54- Bond requirement is 1.10- (surplus plus depreciation plus management fees plus base rent divided by base rent.)





TEACH Public Schools

Monthly Financial Presentation – As of October 2023

TPS – Revenue

- Revenue- \$2.46MM –Increase of \$49.5k primarily due to the increase of ADA overall and interest revenue offset by the removal of the Equity Multiplier.

Revenue

	<i>Year-to-Date</i>		
	Actual	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ -	\$ -	\$ -
Federal Revenue	-	0	(0)
Other State Revenue	-	-	-
Other Local Revenue	378,211	804,620	(426,409)
Total Revenue	\$ 378,211	\$ 804,620	\$ (426,409)

	<i>Annual/Full Year</i>		
	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ -	\$ -	\$ -
Federal Revenue	-	0	(0)
Other State Revenue	-	-	-
Other Local Revenue	2,463,326	2,413,859	49,467
Total Revenue	\$ 2,463,326	\$ 2,413,860	\$ 49,466

TPS – Expenses

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 251,480	\$ 268,670	\$ 17,189	\$ 809,991	\$ 806,009	\$ (3,982)
Classified Salaries	256,115	212,008	(44,107)	697,072	636,023	(61,049)
Benefits	130,259	128,175	(2,084)	399,544	386,681	(12,863)
Books and Supplies	82,403	24,007	(58,396)	129,550	67,300	(62,250)
Subagreement Services	1,375	-	(1,375)	1,375	-	(1,375)
Operations	27,356	21,535	(5,821)	86,624	72,600	(14,024)
Facilities	197	4,000	3,803	1,664	12,000	10,336
Professional Services	7,152	31,227	24,075	56,178	109,000	52,822
Depreciation	3,939	4,600	661	12,206	13,800	1,594
Interest	-	-	-	-	-	-
Total Expenses	\$ 760,276	\$ 694,220	\$ (66,056)	\$ 2,194,203	\$ 2,103,413	\$ (90,790)

- Overall increase of \$90.8k due to proposed projected 4.5% salary increase effective 12/1 and non-personnel expenses slightly over budget by \$12.9k based on run rates.

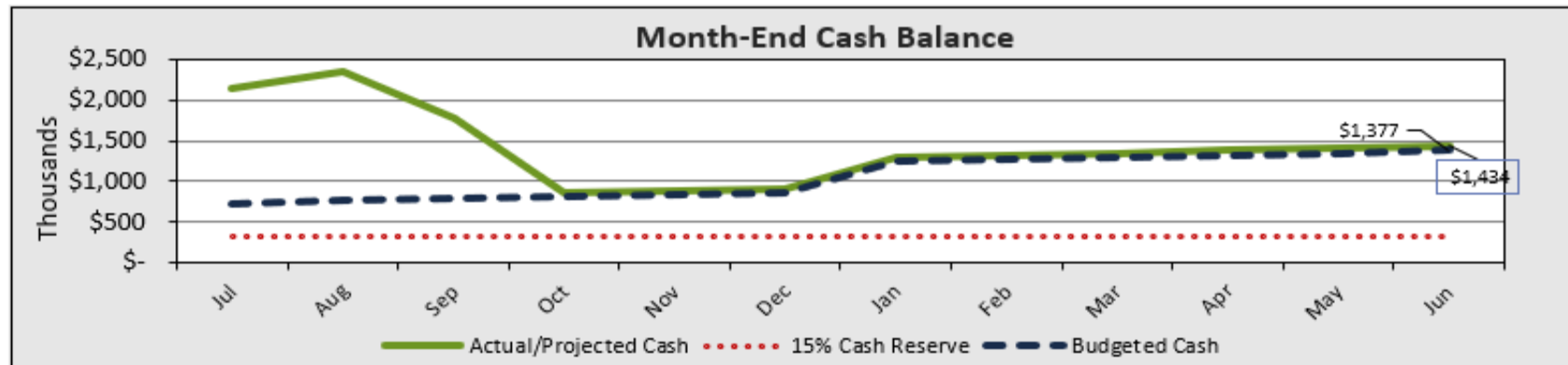
TPS – Fund Balance

- Projected surplus at year-end of \$269.1k with ending positive fund balance of \$512K- 23.3%.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (382,065)	\$ 110,400	\$ (492,465)	\$ 269,123	\$ 310,447	\$ (41,323)
Beginning Fund Balance	<u>242,865</u>	<u>242,865</u>		<u>242,865</u>	<u>242,865</u>	
Ending Fund Balance	<u>\$ (139,200)</u>	<u>\$ 353,265</u>		<u>\$ 511,988</u>	<u>\$ 553,312</u>	
<i>As a % of Annual Expenses</i>	-6.3%	16.8%		23.3%	26.3%	

TPS – Cash Balance

- Cash on hand of \$858.2k as of October Close.
- Positive Cash Balance projected at year-end at \$1.43MM.



Questions & Discussion

Appendix follows, including:

- Monthly Cash Flow / Forecast 23/24
- Multi-Year Projections FY24-25 & FY25-26
- Budget vs. Actual
- Statement of Financial Position
- Statement of Cash Flows
- AP Aging
- Monthly Check Register
- 30-Day Compliance Calendar

TEACH Academy of Technology

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 422.42



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																ADA = 374.99
8011 LCFF State Aid	-	144,528	144,528	260,151	264,676	264,676	264,676	264,676	340,997	340,997	340,997	340,997	340,997	3,312,897	2,925,947	386,950
8012 Education Protection Account	-	-	-	296,048	-	350,735	-	-	350,735	-	-	-	405,423	1,402,941	1,245,430	157,511
8096 In Lieu of Property Taxes	79,311	158,622	105,748	105,748	93,872	93,872	93,872	93,872	165,644	82,822	82,822	82,822	82,822	1,321,849	1,195,781	126,068
	79,311	303,150	250,276	661,947	358,548	709,283	358,548	358,548	857,377	423,820	423,820	423,820	829,242	6,037,688	5,367,158	670,530
Federal Revenue																
8181 Special Education - Entitlement	5,501	11,002	7,335	7,335	8,255	8,255	8,255	8,255	7,827	7,827	7,827	7,827	7,827	103,332	91,731	11,601
8220 Federal Child Nutrition	-	-	-	-	29,344	29,344	29,344	29,344	29,344	29,344	29,344	29,344	58,687	293,437	274,455	18,982
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	162,236	-	-	-	-	-	-	54,079	216,315	216,315	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	16,307	-	-	-	-	-	-	5,436	21,743	21,743	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	15,012	-	15,012	15,012	-
8296 Other Federal Revenue	-	-	-	52,220	-	-	67,308	-	-	67,308	-	-	82,396	269,232	269,232	-
8299 Prior Year Federal Revenue	-	39,902	0	-	-	-	-	-	-	-	-	-	-	39,902	-	39,902
	5,501	50,904	7,335	59,555	37,599	216,143	104,907	37,599	37,171	104,479	37,171	52,183	208,425	958,973	888,488	70,486
Other State Revenue																
8311 State Special Education	21,799	43,599	29,066	29,066	34,351	34,351	34,351	34,351	33,807	33,807	33,807	33,807	33,807	429,968	381,695	48,273
8520 Child Nutrition	-	-	-	-	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	5,555	27,775	25,978	1,797
8545 School Facilities (SB740)	-	-	-	-	-	-	263,174	-	-	-	-	131,587	131,587	526,347	467,253	59,094
8550 Mandated Cost	-	-	-	-	-	7,267	-	-	-	-	-	-	-	7,267	7,267	-
8560 State Lottery	-	-	-	-	-	-	23,343	-	-	23,343	-	-	58,498	105,183	88,874	16,309
8598 Prior Year Revenue	-	-	-	1,508	-	-	-	-	-	-	-	-	-	1,508	-	1,508
8599 Other State Revenue	-	1,525	1,525	2,744	108,753	1,901	245,321	1,901	1,901	286,418	1,901	1,901	503,399	1,159,190	1,266,025	(106,834)
	21,799	45,124	30,591	33,318	145,882	46,297	568,966	39,030	38,485	346,345	170,072	38,485	732,845	2,257,238	2,237,091	20,147
Other Local Revenue																
8660 Interest Revenue	-	32,723	16,050	15,812	16,378	16,378	16,378	16,378	16,378	16,378	16,378	16,378	-	195,606	196,531	(925)
	-	32,723	16,050	15,812	16,378	16,378	16,378	16,378	16,378	16,378	16,378	16,378	-	195,606	196,531	(925)
Total Revenue	106,611	431,901	304,252	770,632	558,406	988,100	1,048,798	451,554	949,411	891,021	647,440	530,865	1,770,513	9,449,505	8,689,268	760,237

TEACH Academy of Technology

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 422.42



		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	39,289	97,465	109,929	115,186	121,162	126,614	126,614	126,614	126,614	126,614	126,614	126,614	-	1,369,329	1,274,548	(94,781)
1170	Teachers' Substitute Hours	-	-	-	-	8,738	9,131	9,131	9,131	9,131	9,131	9,131	9,131	-	72,655	102,214	29,559
1175	Teachers' Extra Duty/Stipends	-	-	16,500	-	-	-	-	-	-	-	-	-	-	16,500	-	(16,500)
1200	Pupil Support Salaries	13,533	13,533	13,533	13,533	20,480	21,402	21,402	21,402	21,402	21,402	21,402	21,402	-	224,422	238,812	14,390
1300	Administrators' Salaries	9,583	9,583	9,583	9,792	29,228	30,543	30,543	30,543	30,543	30,543	30,543	30,543	-	281,570	370,717	89,146
1900	Other Certificated Salaries	250	-	-	-	-	-	-	-	-	-	-	-	-	250	160,198	159,948
		62,655	120,581	149,545	138,510	179,607	187,690	187,690	187,690	187,690	187,690	187,690	187,690	-	1,964,726	2,146,488	181,762
Classified Salaries																	
2100	Instructional Salaries	-	14,634	22,338	20,920	24,491	25,593	25,593	25,593	25,593	25,593	25,593	25,593	-	261,537	164,492	(97,045)
2200	Support Salaries	4,246	5,811	7,542	5,811	9,971	10,419	10,419	10,419	10,419	10,419	10,419	10,419	-	106,316	47,928	(58,388)
2300	Classified Administrators'	-	-	-	-	3,861	4,034	4,034	4,034	4,034	4,034	4,034	4,034	-	32,101	30,372	(1,730)
2400	Clerical and Office Staff Salaries	8,021	20,759	18,657	22,054	22,221	23,221	23,221	23,221	23,221	23,221	23,221	23,221	-	254,260	204,383	(49,877)
2900	Other Classified Salaries	13,005	15,739	13,689	15,961	16,136	16,862	16,862	16,862	16,862	16,862	16,862	16,862	-	192,568	190,633	(1,935)
		25,272	56,943	62,226	64,745	76,680	80,131	80,131	80,131	80,131	80,131	80,131	80,131	-	846,783	637,807	(208,975)
Benefits																	
3101	STRS	11,919	23,948	26,328	27,418	35,523	38,486	38,486	38,486	38,486	38,486	38,486	38,486	-	394,539	409,979	15,440
3202	PERS	6,531	13,438	13,636	15,478	22,124	23,811	23,811	23,811	23,811	23,811	23,811	23,811	-	237,885	172,208	(65,677)
3301	OASDI	1,558	3,224	3,556	3,693	5,080	5,468	5,468	5,468	5,468	5,468	5,468	5,468	-	55,386	39,544	(15,842)
3311	Medicare	1,273	2,572	3,066	2,941	3,885	4,201	4,201	4,201	4,201	4,201	4,201	4,201	-	43,141	40,372	(2,769)
3401	Health and Welfare	21,003	19,188	19,937	19,251	23,125	23,125	23,125	23,125	23,125	23,125	23,125	23,125	-	264,379	247,500	(16,879)
3501	State Unemployment	484	1,038	1,056	723	1,201	1,201	6,003	4,802	2,401	1,201	1,201	1,201	-	22,509	22,050	(459)
3601	Workers' Compensation	7,592	-	11,613	-	3,751	4,056	4,056	4,056	4,056	4,056	4,056	4,056	-	51,348	38,980	(12,367)
3901	Other Benefits	585	661	661	857	-	-	-	-	-	-	-	-	-	2,763	-	(2,763)
		50,945	64,069	79,854	70,360	94,688	100,347	105,149	103,949	101,548	100,347	100,347	100,347	-	1,071,950	970,634	(101,316)
Books and Supplies																	
4100	Textbooks and Core Materials	-	10,500	210,352	8,998	8,200	-	-	-	-	-	-	-	-	238,050	29,200	(208,850)
4200	Books and Reference Materials	-	6,750	-	-	-	-	-	-	-	-	-	-	-	6,750	-	(6,750)
4302	School Supplies	9,863	4,917	10,271	572	7,117	7,117	7,117	7,117	7,117	7,117	7,117	7,117	-	82,557	75,900	(6,657)
4305	Software	40,848	66,135	6,425	10,642	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	-	248,651	165,900	(82,751)
4310	Office Expense	9,436	32,829	2,641	11,245	7,092	7,092	7,092	7,092	7,092	7,092	7,092	7,092	-	112,883	75,500	(37,383)
4311	Business Meals	-	-	-	-	8	8	8	8	8	8	8	8	-	67	100	33
4312	School Fundraising Expense	-	-	-	-	150	150	150	150	150	150	150	150	-	1,200	1,600	400
4400	Noncapitalized Equipment	-	7,566	9,530	2,434	29,440	29,440	-	-	-	-	-	-	68,790	147,200	130,700	(16,500)
4700	Food Services	-	7,252	38,524	21,392	29,201	29,201	29,201	29,201	29,201	29,201	29,201	29,201	-	300,776	300,432	(343)
		60,148	135,949	277,743	55,282	96,783	88,583	59,143	59,143	59,143	59,143	59,143	59,143	68,790	1,138,133	779,332	(358,801)

TEACH Academy of Technology

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 422.42



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5101 Nursing	-	-	-	-	8	8	8	8	8	8	8	8	-	67	100	33
5102 Special Education	-	-	-	27,486	19,845	19,845	19,845	19,845	19,845	19,845	19,845	19,845	-	186,249	193,800	7,551
5103 Substitute Teacher	-	15,865	30,576	49,358	12,173	12,173	12,173	12,173	12,173	12,173	12,173	12,173	-	193,180	118,900	(74,280)
5104 Transportation	2,090	10,505	8,547	8,563	636	636	636	636	636	636	636	636	-	34,796	6,200	(28,596)
5105 Security	1,205	4,799	649	6,387	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	-	32,531	23,800	(8,731)
5106 Other Educational Consultants	-	-	29,007	17,470	30,110	30,110	30,110	30,110	30,110	30,110	30,110	30,110	-	287,356	267,300	(20,056)
	3,295	31,170	68,778	109,263	65,209	65,209	65,209	65,209	65,209	65,209	65,209	65,209	-	734,179	610,100	(124,079)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	36	36	36	36	36	36	36	36	-	291	300	9
5300 Dues & Memberships	6,045	-	-	474	217	217	217	217	217	217	217	217	-	8,252	2,300	(5,952)
5400 Insurance	33,782	-	8,446	-	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	-	97,694	73,900	(23,794)
5501 Utilities	-	6,229	13,664	13,161	8,258	8,258	8,258	8,258	8,258	8,258	8,258	8,258	-	99,121	87,900	(11,221)
5502 Janitorial Services	2,835	2,801	2,835	2,869	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	-	33,939	30,100	(3,839)
5513 Other taxes and fees	38	-	-	-	-	-	-	-	-	-	-	-	-	38	-	(38)
5900 Communications	-	249	2,724	55	2,517	2,517	2,517	2,517	2,517	2,517	2,517	2,517	-	23,162	26,800	3,638
5901 Postage and Shipping	-	-	-	-	320	320	320	320	320	320	320	320	-	2,560	2,900	340
	42,700	9,279	27,668	16,559	21,106	21,106	21,106	21,106	21,106	21,106	21,106	21,106	-	265,057	224,200	(40,857)
Facilities, Repairs and Other Leases																
5601 Rent	71,786	71,786	71,786	71,786	72,743	72,743	72,743	72,743	72,743	72,743	72,743	72,743	3,829	872,916	882,708	9,792
5602 Additional Rent	-	-	-	-	342	342	342	342	342	342	342	342	-	2,733	3,700	967
5603 Equipment Leases	3,745	5,887	4,786	2,245	5,742	5,742	5,742	5,742	5,742	5,742	5,742	5,742	-	62,596	61,100	(1,496)
5605 Real/Personal Property Taxes	-	-	-	-	8	8	8	8	8	8	8	8	-	67	100	33
5610 Repairs and Maintenance	794	7,277	16,042	17,620	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	-	68,399	40,000	(28,399)
	76,325	84,950	92,613	91,650	82,168	82,168	82,168	82,168	82,168	82,168	82,168	82,168	3,829	1,006,711	987,608	(19,103)
Professional/Consulting Services																
5801 IT	-	-	-	-	117	117	117	117	117	117	117	117	-	933	1,200	267
5802 Audit & Taxes	-	700	718	-	-	-	-	-	-	-	-	-	-	1,418	-	(1,418)
5803 Legal	1,050	8,920	153	4,815	133	133	133	133	133	133	133	133	-	16,005	1,400	(14,605)
5804 Professional Development	1,070	1,500	2,400	3,936	5,340	5,340	5,340	5,340	5,340	5,340	5,340	5,340	-	51,626	47,400	(4,226)
5805 General Consulting	-	290	6,500	1,400	38,718	38,718	38,718	38,718	38,718	38,718	38,718	38,718	69,247	387,184	385,284	(1,900)
5806 Special Activities/Field Trips	6,193	-	-	4,193	-	4,700	4,700	4,700	-	-	-	-	-	24,486	12,500	(11,986)
5807 Bank Charges	-	-	-	-	10	10	10	10	10	10	10	10	-	80	100	20
5808 Printing	-	3,752	2,199	4,300	970	970	970	970	970	970	970	970	-	18,011	8,600	(9,411)
5809 Other taxes and fees	68	-	1,833	721	3,530	3,530	3,530	3,530	3,530	3,530	3,530	3,530	-	30,862	31,300	438
5810 Payroll Service Fee	-	280	385	442	400	400	400	400	400	400	400	400	-	4,307	4,200	(107)
5811 Management Fee	17,699	32,498	50,303	72,602	82,076	82,076	82,076	82,076	82,076	82,076	82,076	82,076	155,203	984,911	911,440	(73,470)
5812 District Oversight Fee	2,992	5,984	3,989	3,989	3,585	7,093	3,585	3,585	8,574	4,238	4,238	4,238	4,285	60,377	53,672	(6,705)
5813 County Fees	-	-	-	-	-	-	975	-	-	975	-	-	975	2,925	3,400	475
5814 SPED Encroachment	15,104	30,207	20,138	20,138	23,933	23,933	23,933	12,795	28,433	28,433	28,433	28,433	15,638	299,551	265,919	(33,631)
5815 Public Relations/Recruitment	-	-	-	4,153	590	590	590	590	590	590	590	590	-	8,873	5,300	(3,573)
	44,176	84,130	88,618	120,688	159,403	167,610	165,078	152,965	168,891	165,531	164,556	164,556	245,348	1,891,548	1,731,716	(159,833)
Depreciation																
6900 Depreciation Expense	9,164	9,288	9,901	8,936	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	-	149,688	149,600	(88)
	9,164	9,288	9,901	8,936	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	-	149,688	149,600	(88)
Interest																
7438 Interest Expense	1,288	1,288	1,288	1,288	-	-	-	-	-	-	-	-	-	5,153	-	(5,153)
	1,288	1,288	1,288	1,288	-	-	-	-	-	-	-	-	-	5,153	-	(5,153)
Total Expenses	375,968	597,647	858,234	677,282	789,695	806,894	779,724	766,410	779,936	775,375	774,400	774,400	317,967	9,073,931	8,237,485	(836,445)
Monthly Surplus (Deficit)	(269,357)	(165,746)	(553,982)	93,350	(231,289)	181,206	269,075	(314,856)	169,475	115,646	(126,960)	(243,534)	1,452,546	375,574	451,783	(76,209)

TEACH Academy of Technology

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 422.42



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(269,357)	(165,746)	(553,982)	93,350	(231,289)	181,206	269,075	(314,856)	169,475	115,646	(126,960)	(243,534)	1,452,546	375,574		
Cash flows from operating activities																
Depreciation/Amortization	9,164	9,288	9,901	8,936	14,050	14,050	14,050	14,050	14,050	14,050	14,050	14,050	-	149,688		
Public Funding Receivables	1,081,081	123,796	33,170	2,198	100,498	30,470	91,472	-	-	-	-	-	(1,770,513)	(307,829)		
Grants and Contributions Rec.	-	-	177	-	-	-	-	-	-	-	-	-	-	177		
Due To/From Related Parties	68,426	(177,875)	71,850	407,805	-	-	-	-	-	-	-	-	-	370,206		
Prepaid Expenses	39,214	(23,153)	28,874	(28,874)	-	-	-	-	-	-	-	-	-	16,061		
Accounts Payable	(230,852)	125,979	(127,186)	-	-	-	-	-	-	-	-	-	317,967	85,908		
Accrued Expenses	(511,145)	(16,129)	19,263	27,480	-	-	-	-	-	-	-	-	-	(480,531)		
Deferred Revenues	51,117	21,009	78,234	119,875	-	-	-	-	-	-	-	-	-			
Other Liabilities	(853)	(853)	(853)	(851)	-	-	-	-	-	-	-	-	-	(3,411)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(14,956)	(51,691)	-	-	-	-	-	-	-	-	-	-	-	(66,647)		
Cash flows from financing activities																
Proceeds(Payments) on Debt	(4,433)	(4,433)	(4,433)	(4,433)	-	-	-	-	-	-	-	-	-	(17,731)		
Total Change in Cash	217,405	(159,808)	(444,985)	625,485	(116,741)	225,726	374,597	(300,806)	183,525	129,696	(112,910)	(229,484)				
Cash, Beginning of Month	6,186,624	6,404,029	6,244,222	5,799,236	6,424,721	6,307,981	6,533,706	6,908,303	6,607,497	6,791,022	6,920,718	6,807,809				
Cash, End of Month	6,404,029	6,244,222	5,799,236	6,424,721	6,307,981	6,533,706	6,908,303	6,607,497	6,791,022	6,920,718	6,807,809	6,578,324				

TEACH Academy of Technology**Multi-Year Forecast**

Revised 11/12/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 3,312,897	\$ 4,872,669	\$ 5,078,442
8012 Education Protection Account	1,402,941	84,484	84,484
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	1,321,849	1,321,849	1,321,849
	<u>6,037,688</u>	<u>6,279,002</u>	<u>6,484,775</u>
Federal Revenue			
8181 Special Education - Entitlement	103,332	103,332	103,332
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	293,437	293,437	293,437
8290 Title I, Part A - Basic Low Income	216,315	216,315	216,315
8291 Title II, Part A - Teacher Quality	21,743	21,743	21,743
8293 Title III - Limited English	15,012	15,012	15,012
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	269,232	-	-
8299 Prior Year Federal Revenue	39,902	39,902	39,902
	<u>958,973</u>	<u>689,741</u>	<u>689,741</u>
Other State Revenue			
8311 State Special Education	429,968	429,968	429,968
8520 Child Nutrition	27,775	27,775	27,775
8545 School Facilities (SB740)	526,347	526,347	526,347
8550 Mandated Cost	7,267	8,186	8,186
8560 State Lottery	105,183	105,183	105,183
8598 Prior Year Revenue	1,508	1,508	1,508
8599 Other State Revenue	1,159,190	884,048	886,531
	<u>2,257,238</u>	<u>1,983,015</u>	<u>1,985,498</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	195,606	195,606	195,606
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	-	-	-
8980 Contributions, Unrestricted	-	-	-
8990 Contributions, Restricted	-	-	-
	<u>195,606</u>	<u>195,606</u>	<u>195,606</u>
Total Revenue	\$ 9,449,505	\$ 9,147,365	\$ 9,355,620
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,369,329	1,420,612	1,449,024
1170 Teachers' Substitute Hours	72,655	102,450	104,499
1175 Teachers' Extra Duty/Stipends	16,500	-	-
1200 Pupil Support Salaries	224,422	254,550	259,641
1300 Administrators' Salaries	281,570	373,846	381,323
1900 Other Certificated Salaries	250	-	-
	<u>1,964,726</u>	<u>2,151,458</u>	<u>2,194,487</u>

TEACH Academy of Technology**Multi-Year Forecast**

Revised 11/12/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Classified Salaries			
2100 Instructional Salaries	261,537	287,159	292,902
2200 Support Salaries	106,316	127,533	130,083
2300 Classified Administrators' Salaries	32,101	45,266	46,171
2400 Clerical and Office Staff Salaries	254,260	284,228	289,912
2900 Other Classified Salaries	192,568	206,397	210,525
	<u>846,783</u>	<u>950,582</u>	<u>969,593</u>
Benefits			
3101 STRS	394,539	410,928	419,147
3202 PERS	237,885	267,113	279,243
3301 OASDI	55,386	58,936	60,115
3311 Medicare	43,141	44,980	45,879
3401 Health and Welfare	264,379	283,050	288,711
3501 State Unemployment	22,509	24,010	24,010
3601 Workers' Compensation	51,348	43,429	44,297
3901 Other Benefits	2,763	-	-
	<u>1,071,950</u>	<u>1,132,446</u>	<u>1,161,402</u>
Books and Supplies			
4100 Textbooks and Core Curricula	238,050	52,811	53,868
4200 Books and Other Materials	6,750	6,885	7,023
4302 School Supplies	82,557	84,208	85,892
4305 Software	248,651	253,624	258,696
4310 Office Expense	112,883	95,141	97,044
4311 Business Meals	67	68	69
4312 School Fundraising	1,200	1,224	1,248
4400 Noncapitalized Equipment	147,200	120,144	122,547
4700 Food Services	300,776	306,791	312,927
	<u>1,138,133</u>	<u>920,896</u>	<u>939,314</u>
Subagreement Services			
5101 Nursing	67	68	69
5102 Special Education	186,249	189,974	193,774
5103 Substitute Teacher	193,180	197,044	200,985
5104 Transportation	34,796	35,492	36,202
5105 Security	32,531	33,181	33,845
5106 Other Educational Consultants	287,356	293,103	298,965
	<u>734,179</u>	<u>748,863</u>	<u>763,840</u>

TEACH Academy of Technology**Multi-Year Forecast**

Revised 11/12/23



	2023-24 Budget	2024-25 Forecast	2025-26 Forecast
Operations and Housekeeping			
5201 Auto and Travel	291	297	303
5300 Dues & Memberships	8,252	8,418	8,586
5400 Insurance	97,694	99,648	101,641
5501 Utilities	99,121	101,103	103,125
5502 Janitorial Services	33,939	34,618	35,310
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	23,162	23,625	24,097
5901 Postage and Shipping	2,560	2,611	2,663
	265,019	270,320	275,726
Facilities, Repairs and Other Leases			
5601 Rent	872,916	890,374	908,182
5602 Additional Rent	2,733	2,788	2,844
5603 Equipment Leases	62,596	63,848	65,125
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	67	68	69
5610 Repairs and Maintenance	68,399	69,767	71,162
	1,006,711	1,026,846	1,047,382
Professional/Consulting Services			
5801 IT	933	952	971
5802 Audit & Taxes	1,418	1,446	1,475
5803 Legal	16,005	16,325	16,651
5804 Professional Development	51,626	52,658	53,711
5805 General Consulting	387,184	254,928	260,026
5806 Special Activities/Field Trips	24,486	24,976	25,476
5807 Bank Charges	80	82	83
5808 Printing	18,011	18,371	18,738
5809 Other taxes and fees	30,862	31,480	32,109
5810 Payroll Service Fee	4,307	4,393	4,481
5811 Management Fee	984,911	1,004,609	1,024,701
5812 District Oversight Fee	60,377	62,790	64,848
5813 County Fees	2,925	2,984	3,043
5814 SPED Encroachment	299,551	299,551	299,551
5815 Public Relations/Recruitment	8,873	9,051	9,232
	1,891,548	1,784,594	1,815,096
Depreciation			
6900 Depreciation Expense	149,688	152,682	155,736
	149,688	152,682	155,736
Interest			
7438 Interest Expense	5,153	-	-
	5,153	-	-
Total Expenses	\$ 9,073,893	\$ 9,138,685	\$ 9,322,577
Surplus (Deficit)	\$ 375,612	\$ 8,679	\$ 33,043
Fund Balance, Beginning of Year	\$ 6,610,241	\$ 6,985,853	\$ 6,994,532
Fund Balance, End of Year	\$ 6,985,853	\$ 6,994,532	\$ 7,027,575
	77.0%	76.5%	75.4%

TEACH Tech Charter High School

Monthly Cash Flow/Forecast FY23-24

Revised 11/13/23

Actuals Through: 11/2/2023

ADA = 365.75



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 387.28																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	249,036	249,036	448,265	469,086	469,086	469,086	469,086	419,961	419,961	419,961	419,961	419,961	4,922,488	5,299,557	(377,069)
8012 Education Protection Account	-	-	-	18,470	-	18,288	-	-	18,288	-	-	-	18,105	73,151	77,456	(4,306)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	77,741	155,482	103,655	103,655	109,753	109,753	109,753	109,753	138,714	69,357	69,357	69,357	69,357	1,295,684	1,286,251	9,433
	77,741	404,518	352,691	570,390	578,839	597,127	578,839	578,839	576,962	489,318	489,318	489,318	507,423	6,291,323	6,663,264	(371,941)
Federal Revenue																
8181 Special Education - Entitlement	5,392	10,784	7,190	7,190	8,526	8,526	8,526	8,526	4,962	4,962	4,962	4,962	4,962	89,471	94,737	(5,266)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	-	25,228	25,228	25,228	25,228	25,228	25,228	25,228	25,228	50,456	252,279	281,391	(29,111)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	143,099	-	-	-	-	-	-	47,700	190,799	190,799	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	17,670	-	-	-	-	-	-	5,890	23,560	23,560	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	12,760	-	12,760	12,760	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	32,706	-	-	39,416	-	-	39,416	-	-	46,126	157,664	157,664	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	5,392	10,784	7,190	39,896	33,754	194,523	73,170	33,754	30,190	69,606	30,190	42,950	155,134	726,533	760,911	(34,378)
Other State Revenue																
8311 State Special Education	21,368	42,735	28,490	28,490	35,477	35,477	35,477	35,477	21,859	21,859	21,859	21,859	21,859	372,289	394,202	(21,913)
8520 Child Nutrition	-	-	-	-	2,388	2,388	2,388	2,388	2,388	2,388	2,388	2,388	4,776	23,879	26,634	(2,755)
8545 School Facilities (SB740)	-	-	-	-	-	-	223,723	-	-	-	-	111,862	111,862	447,446	473,783	(26,337)
8550 Mandated Cost	-	-	-	-	-	21,346	-	-	-	-	-	-	-	21,346	21,346	-
8560 State Lottery	-	-	-	-	-	-	24,108	-	-	24,108	-	-	42,857	91,073	91,786	(713)
8598 Prior Year Revenue	-	-	-	1,613	-	-	-	-	-	-	-	-	-	1,613	-	1,613
8599 Other State Revenue	-	1,495	1,495	2,690	1,646	1,646	174,028	1,646	1,646	174,028	1,646	1,646	344,205	707,817	854,298	(146,481)
	21,368	44,230	29,985	32,793	39,511	60,857	459,724	39,511	25,893	222,383	137,755	25,893	525,559	1,665,463	1,862,049	(196,587)
Other Local Revenue																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	90,725	44,499	43,838	20,620	20,620	20,620	20,620	20,620	20,620	20,620	20,620	-	344,023	247,443	96,580
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	90,725	44,499	43,838	20,620	20,620	20,620	20,620	20,620	20,620	20,620	20,620	-	344,023	247,443	96,580
Total Revenue	104,501	550,257	434,365	686,917	672,724	873,127	1,132,353	672,724	653,666	801,927	677,883	578,781	1,188,116	9,027,342	9,533,667	(506,325)

TEACH Tech Charter High School

Monthly Cash Flow/Forecast FY23-24

Revised 11/13/23

Actuals Through: 11/2/2023

ADA = 365.75



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	21,142	161,144	153,754	147,651	153,234	153,234	153,234	153,234	153,234	153,234	153,234	153,234	-	1,709,565	1,704,679	(4,886)
1170 Teachers' Substitute Hours	-	-	-	-	11,654	11,654	11,654	11,654	11,654	11,654	11,654	11,654	-	93,233	126,229	32,996
1175 Teachers' Extra Duty/Stipends	-	2,000	16,500	945	3,747	3,747	3,747	3,747	3,747	3,747	3,747	3,747	-	49,422	41,219	(8,204)
1200 Pupil Support Salaries	21,210	21,210	21,210	21,210	15,936	15,936	15,936	15,936	15,936	15,936	15,936	7,071	-	203,465	174,518	(28,947)
1300 Administrators' Salaries	44,712	40,204	46,033	41,533	57,996	57,996	57,996	57,996	57,996	57,996	57,996	57,996	-	636,453	645,374	8,921
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	87,064	224,557	237,496	211,338	242,568	242,568	242,568	242,568	242,568	242,568	242,568	233,703	-	2,692,138	2,692,018	(121)
Classified Salaries																
2100 Instructional Salaries	6,184	14,910	23,305	21,750	24,800	25,916	25,916	25,916	25,916	25,916	25,916	25,916	-	272,363	399,315	126,952
2200 Support Salaries	2,400	2,400	3,600	3,600	13,495	14,102	14,102	14,102	14,102	14,102	14,102	14,102	-	124,209	148,442	24,234
2300 Classified Administrators'	-	-	-	-	4,249	4,441	4,441	4,441	4,441	4,441	4,441	4,441	-	35,333	51,286	15,953
2400 Clerical and Office Staff Salaries	6,293	11,888	13,102	13,205	14,594	15,251	15,251	15,251	15,251	15,251	15,251	15,251	-	165,837	171,347	5,509
2900 Other Classified Salaries	28,958	31,284	31,383	31,996	29,121	30,432	30,432	30,432	30,432	30,432	30,432	18,953	-	354,286	306,610	(47,676)
	43,835	60,481	71,390	70,551	86,260	90,141	90,141	90,141	90,141	90,141	90,141	78,663	-	952,028	1,076,999	124,972
Benefits																
3101 STRS	16,629	41,393	41,381	38,880	44,134	47,039	47,039	47,039	47,039	47,039	47,039	45,320	-	509,972	514,175	4,203
3202 PERS	814	3,186	3,186	(3,213)	-	-	-	-	-	-	-	-	-	3,973	-	(3,973)
3301 OASDI	2,714	4,108	4,784	4,852	5,578	6,022	6,022	6,022	6,022	6,022	6,022	5,255	-	63,421	66,774	3,353
3311 Medicare	1,895	4,130	4,462	4,070	4,653	4,976	4,976	4,976	4,976	4,976	4,976	4,672	-	53,741	54,651	909
3401 Health and Welfare	18,112	17,571	16,880	15,888	29,375	29,375	29,375	29,375	29,375	29,375	29,375	29,375	-	303,451	360,000	56,550
3501 State Unemployment	331	3,555	1,001	193	1,396	1,396	6,982	5,586	2,793	1,396	1,396	1,396	-	27,424	29,400	1,976
3601 Workers' Compensation	10,278	-	12,285	-	4,493	4,805	4,805	4,805	4,805	4,805	4,805	4,511	-	60,395	52,766	(7,629)
3901 Other Benefits	1,750	2,315	2,409	2,415	12,837	13,728	13,728	13,728	13,728	13,728	13,728	12,889	-	116,983	150,761	33,777
	52,522	76,258	86,388	63,085	102,467	107,342	112,928	111,531	108,738	107,342	107,342	103,418	-	1,139,360	1,228,527	89,167
Books and Supplies																
4100 Textbooks and Core Materials	-	37,060	5,018	8,613	15,775	-	-	-	-	-	-	-	-	66,466	63,900	(2,566)
4200 Books and Reference Materials	283	17,750	-	-	2,600	-	-	-	-	-	-	-	-	20,633	28,300	7,667
4302 School Supplies	2,141	5,158	20,561	3,225	4,558	4,558	4,558	4,558	4,558	4,558	4,558	4,558	-	67,552	79,800	12,248
4305 Software	43,184	22,534	6,425	19,341	10,625	10,625	10,625	10,625	10,625	10,625	10,625	10,625	-	176,484	193,700	17,216
4310 Office Expense	5,056	22,839	13,266	12,558	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	-	109,719	58,500	(51,219)
4311 Business Meals	-	-	-	-	33	33	33	33	33	33	33	33	-	267	200	(67)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	2,177	17,838	19,350	43,901	34,780	34,780	-	-	-	-	-	-	-	152,826	150,000	(2,826)
4700 Food Services	-	4,572	32,089	-	25,105	25,105	25,105	25,105	25,105	25,105	25,105	25,105	-	237,503	308,025	70,522
	52,841	127,751	96,709	87,638	100,477	82,102	47,322	47,322	47,322	47,322	47,322	47,322	-	831,450	882,425	50,975

TEACH Tech Charter High School

Monthly Cash Flow/Forecast FY23-24

Revised 11/13/23

Actuals Through: 11/2/2023

ADA = 365.75



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	-	17,656	25,036	25,036	25,036	25,036	25,036	25,036	25,036	25,036	-	217,947	245,500	27,553
5103 Substitute Teacher	-	2,120	11,761	20,814	12,200	12,200	12,200	12,200	12,200	12,200	12,200	12,200	-	132,294	93,500	(38,794)
5104 Transportation	2,090	10,505	9,132	9,563	2,518	2,518	2,518	2,518	2,518	2,518	2,518	2,518	-	51,435	20,300	(31,135)
5105 Security	1,580	4,758	-	9,894	4,082	4,082	4,082	4,082	4,082	4,082	4,082	4,082	-	48,887	17,300	(31,587)
5106 Other Educational Consultants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,400	2,400
	3,670	17,383	20,892	57,927	43,836	43,836	43,836	43,836	43,836	43,836	43,836	43,836	-	450,563	379,000	(71,563)
Operations and Housekeeping																
5201 Auto and Travel	-	-	-	-	200	200	200	200	200	200	200	200	-	1,600	1,900	300
5300 Dues & Memberships	6,150	-	-	474	542	542	542	542	542	542	542	542	-	10,957	2,300	(8,657)
5400 Insurance	35,223	-	8,722	252	6,167	6,167	6,167	6,167	6,167	6,167	6,167	6,167	-	93,531	74,000	(19,531)
5501 Utilities	11,333	13,201	13,859	13,122	8,275	8,275	8,275	8,275	8,275	8,275	8,275	8,275	-	117,716	105,100	(12,616)
5502 Janitorial Services	1,867	1,675	1,675	-	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	-	19,217	24,100	4,883
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	368	1,107	1,568	44	1,025	1,025	1,025	1,025	1,025	1,025	1,025	1,025	-	11,287	37,900	26,613
5901 Postage and Shipping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	400
	54,942	15,983	25,824	13,892	17,958	17,958	17,958	17,958	17,958	17,958	17,958	17,958	-	254,309	245,700	(8,609)
Facilities, Repairs and Other Leases																
5601 Rent	61,756	61,756	61,756	61,756	69,632	69,632	69,632	69,632	69,632	69,632	69,632	69,632	31,502	835,584	838,440	2,856
5602 Additional Rent	-	-	-	590	-	-	-	-	-	-	-	-	-	590	400	(190)
5603 Equipment Leases	-	1,421	356	2,653	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	-	13,097	7,800	(5,297)
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	200
5610 Repairs and Maintenance	1,108	9,470	10,288	8,270	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	-	63,603	92,100	28,497
	62,864	72,647	72,401	73,270	75,024	75,024	75,024	75,024	75,024	75,024	75,024	75,024	31,502	912,874	938,940	26,066
Professional/Consulting Services																
5801 IT	-	-	-	-	33	33	33	33	33	33	33	33	-	267	100	(167)
5802 Audit & Taxes	-	700	718	-	2,667	2,667	-	-	-	-	-	-	-	6,751	-	(6,751)
5803 Legal	-	-	83	-	242	242	242	242	242	242	242	242	-	2,016	600	(1,416)
5804 Professional Development	1,070	2,600	2,025	6,275	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	-	51,970	74,000	22,030
5805 General Consulting	-	-	175	1,195	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	-	10,410	18,500	8,090
5806 Special Activities/Field Trips	5,653	-	93	11,209	-	17,867	17,867	-	-	-	-	17,867	-	70,556	30,800	(39,756)
5807 Bank Charges	-	-	-	-	10	10	10	10	10	10	10	10	-	80	100	20
5808 Printing	-	2,208	2,199	4,300	680	680	680	680	680	680	680	680	-	14,147	10,700	(3,447)
5809 Other taxes and fees	1,397	-	1,390	1,998	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	-	22,625	26,400	3,775
5810 Payroll Service Fee	-	280	385	442	292	292	292	292	292	292	292	292	-	3,440	3,300	(140)
5811 Management Fee	17,318	43,941	61,199	63,968	78,528	78,528	78,528	78,528	78,528	78,528	78,528	78,528	127,688	942,341	990,874	48,533
5812 District Oversight Fee	3,521	7,041	4,694	4,694	5,788	5,971	5,788	5,788	5,770	4,893	4,893	4,893	(822)	62,913	66,633	3,719
5813 County Fees	-	-	-	-	-	-	1,875	-	-	1,875	-	-	1,875	5,625	4,000	(1,625)
5814 SPED Encroachment	14,805	29,609	19,740	19,740	24,717	24,717	24,717	9,119	20,264	20,264	20,264	20,264	11,145	259,367	274,633	15,266
5815 Public Relations/Recruitment	-	-	-	4,153	680	680	680	680	680	680	680	680	-	9,593	8,300	(1,293)
5820 Scholarship Expense	25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	43,789	86,379	92,700	117,974	121,997	140,047	139,072	103,732	114,859	115,858	113,983	131,849	139,886	1,462,125	1,508,940	46,840
Depreciation																
6900 Depreciation Expense	4,367	4,367	4,467	4,467	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	-	55,401	62,500	7,099
	4,367	4,367	4,467	4,467	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	-	55,401	62,500	7,099
Interest																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	405,894	685,806	708,267	700,143	795,304	803,735	773,567	736,831	745,164	744,766	742,891	736,490	171,388	8,750,248	9,015,049	264,826
Monthly Surplus (Deficit)	(301,393)	(135,549)	(273,902)	(13,226)	(122,580)	69,392	358,786	(64,106)	(91,498)	57,161	(65,008)	(157,709)	1,016,728	277,094	518,618	(241,499)

TEACH Tech Charter High School

Monthly Cash Flow/Forecast FY23-24

Revised 11/13/23

Actuals Through: 11/2/2023

ADA = 365.75



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(301,393)	(135,549)	(273,902)	(13,226)	(122,580)	69,392	358,786	(64,106)	(91,498)	57,161	(65,008)	(157,709)	1,016,728	277,094		
Cash flows from operating activities																
Depreciation/Amortization	4,367	4,367	4,467	4,467	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	-	55,401		
Public Funding Receivables	245,402	84,690	15,525	12,295	106,363	39,470	819,091	-	-	-	-	-	(1,188,116)	134,719		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	(97,185)	(76,319)	312,256	349,286	-	-	-	-	-	-	-	-	-	488,037		
Prepaid Expenses	44,283	-	-	(17,399)	-	-	-	-	-	-	-	-	-	26,884		
Other Assets	(9,096)	-	-	-	-	-	-	-	-	-	-	-	-	(9,096)		
Accounts Payable	(75,273)	23,532	(24,117)	(794)	-	-	-	-	-	-	-	-	171,388	94,736		
Accrued Expenses	(2,261)	(9,117)	16,276	35,328	-	-	-	-	-	-	-	-	-	40,226		
Other Liabilities	211	211	211	211	-	-	-	-	-	-	-	-	-	843		
Deferred Revenue	12,494	-	-	102,979	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(21,233)	(6,763)	-	-	-	-	-	-	-	-	-	-	-	(27,997)		
Total Change in Cash	(199,685)	(114,949)	50,715	473,146	(11,501)	113,578	1,182,593	(59,390)	(86,782)	61,878	(60,292)	(152,992)				
Cash, Beginning of Month	7,889,628	7,689,943	7,574,994	7,625,709	8,098,854	8,087,354	8,200,932	9,383,525	9,324,136	9,237,354	9,299,232	9,238,940				
Cash, End of Month	7,689,943	7,574,994	7,625,709	8,098,854	8,087,354	8,200,932	9,383,525	9,324,136	9,237,354	9,299,232	9,238,940	9,085,948				

TEACH Tech Charter High School**Multi-Year Forecast**

Revised 11/13/23

	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 4,922,488	\$ 5,177,464	\$ 5,392,461
8012 Education Protection Account	73,151	73,151	73,151
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	1,295,684	1,295,684	1,295,684
	<u>6,291,323</u>	<u>6,546,299</u>	<u>6,761,296</u>
Federal Revenue			
8181 Special Education - Entitlement	89,471	90,813	92,175
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	252,279	256,063	259,904
8290 Title I, Part A - Basic Low Income	190,799	193,661	196,566
8291 Title II, Part A - Teacher Quality	23,560	23,913	24,272
8293 Title III - Limited English	12,760	12,951	13,146
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	157,664	3,000	-
8299 Prior Year Federal Revenue	-	-	-
	<u>726,533</u>	<u>580,402</u>	<u>586,063</u>
Other State Revenue			
8311 State Special Education	372,289	377,873	383,541
8520 Child Nutrition	23,879	24,237	24,601
8545 School Facilities (SB740)	447,446	447,446	447,446
8550 Mandated Cost	21,346	20,160	20,160
8560 State Lottery	91,073	92,439	93,825
8598 Prior Year Revenue	1,613	1,637	1,662
8599 Other State Revenue	707,817	517,976	518,712
	<u>1,665,463</u>	<u>1,481,768</u>	<u>1,489,947</u>
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	344,023	349,184	354,421
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	-	-	-
8980 Contributions, Unrestricted	-	-	-
8990 Contributions, Restricted	-	-	-
	<u>344,023</u>	<u>349,184</u>	<u>354,421</u>
Total Revenue	\$ 9,027,342	\$ 8,957,653	\$ 9,191,728
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,709,565	1,719,290	1,753,676
1170 Teachers' Substitute Hours	93,233	130,759	133,374
1175 Teachers' Extra Duty/Stipends	49,422	42,043	42,884
1200 Pupil Support Salaries	203,465	186,019	189,739
1300 Administrators' Salaries	636,453	709,876	724,073
1900 Other Certificated Salaries	-	-	-
	<u>2,692,138</u>	<u>2,787,987</u>	<u>2,843,746</u>

TEACH Tech Charter High School

Multi-Year Forecast

Revised 11/13/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Classified Salaries			
2100 Instructional Salaries	272,363	290,781	296,596
2200 Support Salaries	124,209	158,224	161,389
2300 Classified Administrators' Salaries	35,333	49,823	50,819
2400 Clerical and Office Staff Salaries	165,837	186,670	190,403
2900 Other Classified Salaries	354,286	360,778	367,993
	<u>952,028</u>	<u>1,046,275</u>	<u>1,067,201</u>
Benefits			
3101 STRS	509,972	532,505	543,156
3202 PERS	3,973	-	-
3301 OASDI	63,421	64,869	66,166
3311 Medicare	53,741	55,597	56,709
3401 Health and Welfare	303,451	359,550	366,741
3501 State Unemployment	27,424	27,930	27,930
3601 Workers' Compensation	60,395	53,680	54,753
3901 Other Benefits	116,983	153,370	156,438
	<u>1,139,360</u>	<u>1,247,501</u>	<u>1,271,893</u>
Books and Supplies			
4100 Textbooks and Core Curricula	66,466	57,795	58,951
4200 Books and Other Materials	20,633	21,046	21,467
4302 School Supplies	67,552	60,903	62,121
4305 Software	176,484	95,014	96,914
4310 Office Expense	109,719	81,913	83,551
4311 Business Meals	267	272	277
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	152,826	80,883	82,500
4700 Food Services	237,503	242,253	247,098
	<u>831,450</u>	<u>640,079</u>	<u>652,880</u>
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	217,947	222,306	226,752
5103 Substitute Teacher	132,294	114,940	117,239
5104 Transportation	51,435	52,464	53,513
5105 Security	48,887	49,865	50,862
5106 Other Educational Consultants	-	-	-
	<u>450,563</u>	<u>439,574</u>	<u>448,366</u>

TEACH Tech Charter High School

Multi-Year Forecast

Revised 11/13/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Operations and Housekeeping			
5201 Auto and Travel	1,600	1,632	1,665
5300 Dues & Memberships	10,957	11,177	11,400
5400 Insurance	93,531	95,402	97,310
5501 Utilities	117,716	120,070	122,471
5502 Janitorial Services	19,217	19,602	19,994
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	11,287	11,513	11,743
5901 Postage and Shipping	-	-	-
	<u>254,309</u>	<u>259,395</u>	<u>264,583</u>
Facilities, Repairs and Other Leases			
5601 Rent	835,584	852,296	869,342
5602 Additional Rent	590	602	614
5603 Equipment Leases	13,097	13,359	13,627
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	63,603	64,875	66,172
	<u>912,874</u>	<u>931,131</u>	<u>949,754</u>
Professional/Consulting Services			
5801 IT	267	272	277
5802 Audit & Taxes	6,751	6,886	7,024
5803 Legal	2,016	2,057	2,098
5804 Professional Development	51,970	53,009	54,069
5805 General Consulting	10,410	10,618	10,830
5806 Special Activities/Field Trips	70,556	61,967	63,206
5807 Bank Charges	80	82	83
5808 Printing	14,147	14,430	14,719
5809 Other taxes and fees	22,625	23,077	23,539
5810 Payroll Service Fee	3,440	3,509	3,579
5811 Management Fee	942,341	961,188	980,412
5812 District Oversight Fee	62,913	65,463	67,613
5813 County Fees	5,625	5,738	5,852
5814 SPED Encroachment	259,367	259,367	259,367
5815 Public Relations/Recruitment	9,593	9,785	9,981
	<u>1,462,100</u>	<u>1,477,447</u>	<u>1,502,649</u>
Depreciation			
6900 Depreciation Expense	55,401	56,509	57,640
	<u>55,401</u>	<u>56,509</u>	<u>57,640</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 8,750,223	\$ 8,885,899	\$ 9,058,711
Surplus (Deficit)	\$ 277,119	\$ 71,754	\$ 133,016
Fund Balance, Beginning of Year	\$ 9,303,409	\$ 9,580,527	\$ 9,652,281
Fund Balance, End of Year	\$ 9,580,527	\$ 9,652,281	\$ 9,785,297
	109.5%	108.6%	108.0%



TEACH Prep Elementary School

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 238.58

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 221.88																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	127,400	127,400	229,320	235,128	235,128	235,128	235,128	276,881	276,881	276,881	276,881	276,881	2,809,037	2,586,861	222,177
8012 Education Protection Account	-	-	-	11,134	-	11,929	-	-	11,929	-	-	-	12,724	47,716	44,376	3,340
8096 In Lieu of Property Taxes	46,863	93,725	62,484	62,484	58,112	58,112	58,112	58,112	94,346	47,173	47,173	47,173	47,173	781,044	736,971	44,073
	46,863	221,125	189,884	302,938	293,240	305,169	293,240	293,240	383,156	324,054	324,054	324,054	336,778	3,637,798	3,368,208	269,589
Federal Revenue																
8181 Special Education - Entitlement	3,250	6,501	4,334	4,334	4,885	4,885	4,885	4,885	4,080	4,080	4,080	4,080	4,080	58,361	54,277	4,085
8220 Federal Child Nutrition	-	-	-	-	16,578	16,578	16,578	16,578	16,578	16,578	16,578	16,578	16,578	165,782	162,293	3,489
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	81,276	-	-	-	-	-	-	-	108,368	108,368	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	10,136	-	-	-	-	-	-	-	13,515	13,515	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	11,384	-	11,384	11,384	-
8296 Other Federal Revenue	-	-	-	83,436	-	-	68,972	-	-	68,972	-	-	54,508	275,887	275,887	-
	3,250	6,501	4,334	87,770	21,463	112,876	90,435	21,463	20,659	89,630	20,659	32,043	122,215	633,297	625,724	7,574
Other State Revenue																
8311 State Special Education	12,881	25,761	17,174	17,174	20,327	20,327	20,327	20,327	17,709	17,709	17,709	17,709	17,709	242,843	225,846	16,997
8520 Child Nutrition	-	-	-	-	1,569	1,569	1,569	1,569	1,569	1,569	1,569	1,569	3,138	15,692	15,361	330
8545 School Facilities (SB740)	-	-	-	-	-	-	148,226	-	-	-	74,113	-	74,113	296,452	275,703	20,750
8550 Mandated Cost	-	-	-	-	-	4,300	-	-	-	-	-	-	-	4,300	4,300	-
8560 State Lottery	-	-	-	-	-	-	13,813	-	-	-	13,813	-	31,781	59,406	52,586	6,821
8598 Prior Year Revenue	-	-	-	896	-	-	-	-	-	-	-	-	-	896	-	896
8599 Other State Revenue	-	901	901	1,622	90,405	1,074	334,459	1,074	1,074	368,817	1,074	1,074	680,430	1,482,903	1,272,308	210,595
	12,881	26,662	18,075	19,692	112,301	27,270	518,394	22,970	20,352	401,908	94,465	20,352	807,172	2,102,493	1,846,104	256,389
Other Local Revenue																
8660 Interest Revenue	-	13,947	6,841	6,739	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	-	85,295	86,653	(1,358)
	-	13,947	6,841	6,739	7,221	7,221	7,221	7,221	7,221	7,221	7,221	7,221	-	85,295	86,653	(1,358)
Total Revenue	62,994	268,235	219,134	417,139	434,226	452,536	909,290	344,894	431,388	822,814	446,399	383,670	1,266,165	6,458,883	5,926,689	532,194



TEACH Prep Elementary School

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 238.58

		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	3,531	69,079	71,295	72,732	88,742	101,827	101,827	101,827	101,827	101,827	101,827	101,827	-	1,018,167	914,144	(104,023)
1170	Teachers' Substitute Hours	-	-	-	-	5,885	6,605	6,605	6,605	6,605	6,605	6,605	6,605	-	52,117	61,687	9,570
1175	Teachers' Extra Duty/Stipends	-	-	10,500	-	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	-	22,227	16,125	(6,102)
1300	Administrators' Salaries	10,686	18,186	18,186	18,186	26,547	27,742	27,742	27,742	27,742	27,742	27,742	27,742	-	285,985	319,588	33,603
		14,217	87,265	99,980	90,918	122,641	137,639	137,639	137,639	137,639	137,639	137,639	137,639	-	1,378,496	1,311,543	(66,953)
Classified Salaries																	
2100	Instructional Salaries	7,980	20,940	29,424	26,682	28,144	29,411	29,411	29,411	29,411	29,411	29,411	29,411	-	319,043	245,984	(73,059)
2200	Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,381	42,381
2300	Classified Administrators' Salaries	-	-	-	-	2,422	2,531	2,531	2,531	2,531	2,531	2,531	2,531	-	20,140	25,455	5,315
2400	Clerical and Office Staff Salaries	7,889	8,417	9,077	9,089	9,221	9,636	9,636	9,636	9,636	9,636	9,636	9,636	-	111,148	100,627	(10,521)
2900	Other Classified Salaries	9,486	9,613	8,524	8,805	13,422	14,026	14,026	14,026	14,026	14,026	14,026	14,026	-	148,033	120,101	(27,932)
		25,355	38,969	47,025	44,576	53,210	55,604	55,604	55,604	55,604	55,604	55,604	55,604	-	598,364	534,548	(63,816)
Benefits																	
3101	STRS	2,715	16,668	17,950	17,365	24,687	29,403	29,403	29,403	29,403	29,403	29,403	29,403	-	285,207	250,505	(34,702)
3202	PERS	702	-	-	-	-	-	-	-	-	-	-	-	-	702	-	(702)
3301	OASDI	1,564	2,408	2,908	2,756	3,412	3,675	3,675	3,675	3,675	3,675	3,675	3,675	-	38,771	33,142	(5,629)
3311	Medicare	561	1,812	2,113	1,947	2,672	3,089	3,089	3,089	3,089	3,089	3,089	3,089	-	30,731	26,768	(3,962)
3401	Health and Welfare	12,059	11,572	11,507	12,031	14,375	15,625	15,625	15,625	15,625	15,625	15,625	15,625	-	170,919	157,500	(13,419)
3501	State Unemployment	52	1,517	514	84	931	980	4,900	3,920	1,960	980	980	980	-	17,798	18,130	332
3601	Workers' Compensation	5,034	-	10,974	-	2,579	2,983	2,983	2,983	2,983	2,983	2,983	2,983	-	39,467	25,845	(13,622)
3901	Other Benefits	989	1,690	1,678	1,664	7,370	8,523	8,523	8,523	8,523	8,523	8,523	8,523	-	73,048	73,844	796
		23,677	35,667	47,644	35,846	56,026	64,278	68,198	67,218	65,258	64,278	64,278	64,278	-	656,643	585,734	(70,909)
Books and Supplies																	
4100	Textbooks and Core Materials	1,004	-	-	6,230	4,375	-	-	-	-	-	-	-	-	11,608	16,300	4,692
4200	Books and Reference Materials	-	-	-	-	2,000	-	-	-	-	-	-	-	-	2,000	10,000	8,000
4302	School Supplies	-	8,207	9,068	2,479	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	43,754	50,200	6,446
4305	Software	41,203	41,865	6,425	10,642	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	-	125,735	109,800	(15,935)
4310	Office Expense	5,274	19,117	2,483	7,225	5,275	5,275	5,275	5,275	5,275	5,275	5,275	5,275	-	76,298	41,100	(35,198)
4311	Business Meals	-	-	-	167	283	283	283	283	283	283	283	283	-	2,434	200	(2,234)
4400	Noncapitalized Equipment	30,579	3,239	-	8,530	6,240	6,240	-	-	-	-	-	-	-	54,828	24,200	(30,628)
4700	Food Services	-	6,525	32,622	37,151	16,498	16,498	16,498	16,498	16,498	16,498	16,498	16,498	-	208,279	177,655	(30,624)
		78,060	78,953	50,597	72,423	40,871	34,496	28,256	28,256	28,256	28,256	28,256	28,256	-	524,937	429,455	(95,482)



TEACH Prep Elementary School

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: 11/2/2023

ADA = 238.58

		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Subagreement Services																	
5102	Special Education	-	2,603	-	16,652	11,473	11,473	11,473	11,473	11,473	11,473	11,473	11,473	-	111,037	100,500	(10,537)
5103	Substitute Teacher	-	7,374	731	5,423	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	-	71,273	59,700	(11,573)
5104	Transportation	2,090	10,505	8,547	8,563	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	-	44,250	6,200	(38,050)
5105	Security	500	2,916	-	2,717	2,173	2,173	2,173	2,173	2,173	2,173	2,173	2,173	-	23,514	9,200	(14,314)
5106	Other Educational Consultants	-	-	-	6,258	15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	25,422	158,400	144,900	(13,500)
		2,590	23,398	9,277	39,613	38,522	38,522	38,522	38,522	38,522	38,522	38,522	38,522	25,422	408,475	320,500	(87,975)
Operations and Housekeeping																	
5201	Auto and Travel	-	-	-	-	100	100	100	100	100	100	100	100	-	800	400	(400)
5300	Dues & Memberships	3,720	-	-	474	208	208	208	208	208	208	208	208	-	5,861	3,100	(2,761)
5400	Insurance	19,989	-	4,997	-	4,192	4,192	4,192	4,192	4,192	4,192	4,192	4,192	-	58,519	52,400	(6,119)
5501	Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,300	4,300
5502	Janitorial Services	-	-	-	-	667	667	667	667	667	667	667	667	-	5,333	10,400	5,067
5900	Communications	-	-	89	4	708	708	708	708	708	708	708	708	-	5,760	26,300	20,540
5901	Postage and Shipping	-	-	-	-	10	10	10	10	10	10	10	10	-	80	100	20
		23,709	-	5,086	478	5,885	5,885	5,885	5,885	5,885	5,885	5,885	5,885	-	76,353	97,000	20,647
Facilities, Repairs and Other Leases																	
5601	Rent	46,486	46,466	46,409	46,352	53,108	53,108	53,108	53,108	53,108	53,108	53,108	53,108	26,719	637,296	648,006	10,710
5603	Equipment Leases	336	1,991	887	451	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	-	13,732	11,200	(2,532)
5605	Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	100
5610	Repairs and Maintenance	365	6,643	7,938	12,473	2,608	2,608	2,608	2,608	2,608	2,608	2,608	2,608	-	48,286	35,200	(13,086)
		47,188	55,100	55,234	59,275	56,975	56,975	56,975	56,975	56,975	56,975	56,975	56,975	26,719	699,313	694,506	(4,807)
Professional/Consulting Services																	
5801	IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	200
5802	Audit & Taxes	-	700	718	-	4,767	4,767	-	-	-	-	-	-	-	10,951	-	(10,951)
5803	Legal	-	-	83	-	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	-	16	600	584
5804	Professional Development	1,070	-	2,100	1,685	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	-	14,295	34,500	20,205
5805	General Consulting	-	290	-	-	82,115	82,115	82,115	82,115	82,115	82,115	82,115	82,115	163,940	821,148	705,649	(115,499)
5806	Special Activities/Field Trips	4,273	-	(69)	4,417	-	3,200	3,200	3,200	-	-	-	-	-	18,221	1,900	(16,321)
5808	Printing	-	2,208	2,199	4,300	730	730	730	730	730	730	730	730	-	14,547	8,600	(5,947)
5809	Other taxes and fees	-	-	870	-	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	-	17,110	21,300	4,190
5810	Payroll Service Fee	-	280	385	442	333	333	333	333	333	333	333	333	-	3,774	3,400	(374)
5811	Management Fee	9,049	21,850	33,788	38,666	57,893	57,893	57,893	57,893	57,893	57,893	57,893	57,893	128,220	694,714	644,107	(50,606)
5812	District Oversight Fee	1,870	3,741	2,494	2,494	2,932	3,052	2,932	2,932	3,832	3,241	3,241	3,241	377	36,378	33,682	(2,696)
5813	County Fees	-	-	-	-	-	-	1,900	-	-	1,900	-	-	1,900	5,700	3,900	(1,800)
5814	SPED Encroachment	8,924	17,849	11,899	11,899	14,161	14,161	14,161	6,852	15,226	15,226	15,226	15,226	8,374	169,184	157,342	(11,842)
5820	Scholarship Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5815	Public Relations/Recruitment	-	-	-	4,153	390	390	390	390	390	390	390	390	-	7,273	5,100	(2,173)
		25,186	46,917	54,466	68,055	166,523	169,842	166,856	157,647	163,720	165,029	163,129	163,129	302,811	1,813,311	1,620,281	(193,030)
Depreciation																	
6900	Depreciation Expense	4,153	4,153	4,153	3,730	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	-	49,655	42,600	(7,055)
		4,153	4,153	4,153	3,730	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	-	49,655	42,600	(7,055)
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		244,135	370,423	373,463	414,915	544,835	567,424	562,118	551,929	556,042	556,371	554,471	554,471	354,952	6,205,547	5,636,167	(569,381)
Monthly Surplus (Deficit)		(181,141)	(102,188)	(154,329)	2,224	(110,609)	(114,888)	347,172	(207,034)	(124,654)	266,443	(108,072)	(170,801)	911,213	253,336	290,522	(37,186)



TEACH Prep Elementary School

Monthly Cash Flow/Forecast FY23-24

Revised 11/12/23

Actuals Through: **11/2/2023**

ADA = 238.58

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(181,141)	(102,188)	(154,329)	2,224	(110,609)	(114,888)	347,172	(207,034)	(124,654)	266,443	(108,072)	(170,801)	911,213	253,336		
Cash flows from operating activities																
Depreciation/Amortization	4,153	4,153	4,153	3,730	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	-	49,655		
Public Funding Receivables	309,953	(11,287)	141,607	4,556	58,904	21,979	411,122	-	-	-	-	-	(1,266,165)	(329,331)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	(348,389)	86,027	130,502	97,706	-	-	-	-	-	-	-	-	-	(34,155)		
Prepaid Expenses	37,422	-	-	-	-	-	-	-	-	-	-	-	-	37,422		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(122,707)	3,485	(26,471)	-	-	-	-	-	-	-	-	-	354,952	209,259		
Accrued Expenses	(4,505)	(6,446)	2,710	17,029	-	-	-	-	-	-	-	-	-	8,789		
Deferred Revenue	59,289	29,910	29,910	46,489	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	57	37	(20)	(78)	-	-	-	(78)	-	-	-	-	-	(3)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(8,957)	-	-	-	-	-	-	-	-	-	-	-	-	(8,957)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	(254,823)	3,691	128,063	171,657	(47,522)	(88,726)	762,478	(202,851)	(120,471)	270,626	(103,889)	(166,618)				
Cash, Beginning of Month	3,201,462	2,946,638	2,950,329	3,078,392	3,250,049	3,202,527	3,113,801	3,876,279	3,673,428	3,552,957	3,823,583	3,719,694				
Cash, End of Month	2,946,638	2,950,329	3,078,392	3,250,049	3,202,527	3,113,801	3,876,279	3,673,428	3,552,957	3,823,583	3,719,694	3,553,076				

TEACH Prep Elementary School**Multi-Year Forecast**

Revised 11/12/23



	2023-24 Budget	2024-25 Forecast	2025-26 Forecast
Assumptions			
Revenues			
State Aid - Revenue Limit			
8011 LCFF State Aid	\$ 2,809,037	\$ 2,951,510	\$ 3,075,844
8012 Education Protection Account	47,716	47,716	47,716
8019 State Aid - Prior Year	-	-	-
8096 In Lieu of Property Taxes	781,044	781,044	781,044
	3,637,798	3,780,270	3,904,604
Federal Revenue			
8181 Special Education - Entitlement	58,361	59,529	60,719
8182 Special Education - Discretionary	-	-	-
8220 Federal Child Nutrition	165,782	169,098	172,480
8290 Title I, Part A - Basic Low Income	108,368	110,535	112,746
8291 Title II, Part A - Teacher Quality	13,515	13,785	14,061
8293 Title III - Limited English	11,384	11,612	11,844
8294 Title V, Part B - PCSG	-	-	-
8295 Charter Facility Incentive Grant	-	-	-
8296 Other Federal Revenue	275,887	-	-
8299 Prior Year Federal Revenue	-	-	-
	633,297	364,559	371,850
Other State Revenue			
8311 State Special Education	242,843	247,700	252,654
8520 Child Nutrition	15,692	16,006	16,326
8545 School Facilities (SB740)	296,452	296,452	296,452
8550 Mandated Cost	4,300	4,339	4,624
8560 State Lottery	59,406	60,595	61,806
8598 Prior Year Revenue	896	914	932
8599 Other State Revenue	1,482,903	1,125,713	1,133,826
	2,102,493	1,751,719	1,766,620
Other Local Revenue			
8634 Food Service Sales	-	-	-
8650 Lease and Rental Income	-	-	-
8660 Interest Revenue	85,295	87,001	88,741
8689 Other Fees and Contracts	-	-	-
8698 ASB Fundraising	-	-	-
8699 School Fundraising	-	-	-
8980 Contributions, Unrestricted	-	-	-
8990 Contributions, Restricted	-	-	-
	85,295	87,001	88,741
Total Revenue	\$ 6,458,883	\$ 5,983,548	\$ 6,131,815
Expenses			
Certificated Salaries			
1100 Teachers' Salaries	1,018,167	1,142,497	1,165,347
1170 Teachers' Substitute Hours	52,117	74,103	75,585
1175 Teachers' Extra Duty/Stipends	22,227	16,448	16,776
1200 Pupil Support Salaries	-	-	-
1300 Administrators' Salaries	285,985	339,563	346,354
1900 Other Certificated Salaries	-	-	-

TEACH Prep Elementary School

Multi-Year Forecast

Revised 11/12/23



2023-24	2024-25	2025-26
Budget	Forecast	Forecast
1,378,496	1,572,610	1,604,063

TEACH Prep Elementary School

Multi-Year Forecast

Revised 11/12/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Classified Salaries			
2100 Instructional Salaries	319,043	329,987	336,586
2200 Support Salaries	-	-	-
2300 Classified Administrators' Salaries	20,140	30,981	31,600
2400 Clerical and Office Staff Salaries	111,148	117,947	120,306
2900 Other Classified Salaries	148,033	171,681	175,115
	<u>598,364</u>	<u>650,596</u>	<u>663,607</u>
Benefits			
3101 STRS	285,207	300,369	306,376
3202 PERS	702	-	-
3301 OASDI	38,771	40,337	41,144
3311 Medicare	30,731	32,236	32,881
3401 Health and Welfare	170,919	191,250	195,075
3501 State Unemployment	17,798	19,600	19,600
3601 Workers' Compensation	39,467	31,125	31,747
3901 Other Benefits	73,048	88,928	90,707
	<u>656,643</u>	<u>703,845</u>	<u>717,530</u>
Books and Supplies			
4100 Textbooks and Core Curricula	11,608	11,840	12,077
4200 Books and Other Materials	2,000	2,040	2,081
4302 School Supplies	43,754	34,629	35,322
4305 Software	125,735	68,250	69,615
4310 Office Expense	76,298	67,824	69,181
4311 Business Meals	2,434	2,483	2,532
4312 School Fundraising	-	-	-
4400 Noncapitalized Equipment	54,828	55,924	57,043
4700 Food Services	208,279	212,444	216,693
	<u>524,937</u>	<u>455,435</u>	<u>464,544</u>
Subagreement Services			
5101 Nursing	-	-	-
5102 Special Education	111,037	113,258	115,523
5103 Substitute Teacher	71,273	72,699	74,153
5104 Transportation	44,250	45,135	46,038
5105 Security	23,514	23,985	24,464
5106 Other Educational Consultants	158,400	161,568	164,799
	<u>408,475</u>	<u>416,645</u>	<u>424,977</u>

TEACH Prep Elementary School

Multi-Year Forecast

Revised 11/12/23



	2023-24	2024-25	2025-26
	Budget	Forecast	Forecast
Operations and Housekeeping			
5201 Auto and Travel	800	816	832
5300 Dues & Memberships	5,861	5,978	6,098
5400 Insurance	58,519	59,690	60,883
5501 Utilities	-	-	-
5502 Janitorial Services	5,333	5,440	5,549
5516 Miscellaneous Expense	-	-	-
5531 ASB Fundraising Expense	-	-	-
5900 Communications	5,760	5,875	5,992
5901 Postage and Shipping	80	82	83
	<u>76,353</u>	<u>77,880</u>	<u>79,438</u>
Facilities, Repairs and Other Leases			
5601 Rent	637,296	650,042	663,043
5602 Additional Rent	-	-	-
5603 Equipment Leases	13,732	14,006	14,286
5604 Other Leases	-	-	-
5605 Real/Personal Property Taxes	-	-	-
5610 Repairs and Maintenance	48,286	49,251	50,236
	<u>699,313</u>	<u>713,300</u>	<u>727,566</u>
Professional/Consulting Services			
5801 IT	-	-	-
5802 Audit & Taxes	10,951	11,170	11,393
5803 Legal	16	17	17
5804 Professional Development	14,295	14,581	14,872
5805 General Consulting	821,148	331,571	338,202
5806 Special Activities/Field Trips	18,221	18,586	18,957
5807 Bank Charges	-	-	-
5808 Printing	14,547	14,838	15,135
5809 Other taxes and fees	17,110	17,452	17,801
5810 Payroll Service Fee	3,774	3,849	3,926
5811 Management Fee	694,714	708,608	722,780
5812 District Oversight Fee	36,378	37,803	39,046
5813 County Fees	5,700	5,814	5,930
5814 SPED Encroachment	169,184	169,184	169,184
5815 Public Relations/Recruitment	7,273	7,419	7,567
	<u>1,813,311</u>	<u>1,340,891</u>	<u>1,364,812</u>
Depreciation			
6900 Depreciation Expense	49,655	50,648	51,661
	<u>49,655</u>	<u>50,648</u>	<u>51,661</u>
Interest			
7438 Interest Expense	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 6,205,547	\$ 5,981,849	\$ 6,098,198
Surplus (Deficit)	\$ 253,336	\$ 1,699	\$ 33,617
Fund Balance, Beginning of Year	\$ 4,450,986	\$ 4,704,322	\$ 4,706,021
Fund Balance, End of Year	\$ 4,704,322	\$ 4,706,021	\$ 4,739,637
	75.8%	78.7%	77.7%

Teach Public Schools FY23-24

Monthly Cash Flow/Forecast FY23-24

Revised 11/09/23

Actuals Through: 11/2/2023

ADA = 0.01



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																ADA = 0.01
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-
Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	26,040	80,113	119,576	152,481	205,277	205,277	205,277	205,277	205,277	205,277	205,277	205,277	442,898	2,463,326	2,413,859	49,467
	26,040	80,113	119,576	152,481	205,277	205,277	205,277	205,277	205,277	205,277	205,277	205,277	442,898	2,463,326	2,413,859	49,467
Total Revenue	26,040	80,113	119,576	152,481	205,277	205,277	205,277	205,277	205,277	205,277	205,277	205,277	442,898	2,463,326	2,413,860	49,467

Teach Public Schools FY23-24

Monthly Cash Flow/Forecast FY23-24

Revised 11/09/23

Actuals Through: 11/2/2023

ADA = 0.01



		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Expenses																	
Certificated Salaries																	
1300	Administrators' Salaries	61,745	61,745	66,245	61,745	61,445	64,210	64,210	64,210	64,210	64,210	64,210	64,210	-	762,397	737,341	(25,056)
1900	Other Certificated Salaries	-	-	-	-	5,724	5,981	5,981	5,981	5,981	5,981	5,981	5,981	-	47,594	68,668	21,074
		61,745	61,745	66,245	61,745	67,169	70,192	70,192	70,192	70,192	70,192	70,192	70,192	-	809,991	806,009	(3,982)
Classified Salaries																	
2200	Support Salaries	7,772	7,772	9,272	7,772	-	-	-	-	-	-	-	-	-	32,589	-	(32,589)
2300	Classified Administrators' Salaries	40,015	40,015	46,015	40,015	39,615	41,398	41,398	41,398	41,398	41,398	41,398	41,398	-	495,463	475,028	(20,434)
2400	Clerical and Office Staff Salaries	13,616	13,616	16,616	13,616	13,416	14,020	14,020	14,020	14,020	14,020	14,020	14,020	-	169,021	160,995	(8,026)
		61,404	61,404	71,904	61,404	53,032	55,418	55,418	55,418	55,418	55,418	55,418	55,418	-	697,072	636,023	(61,049)
Benefits																	
3101	STRS	11,736	11,736	12,596	11,736	13,019	13,941	13,941	13,941	13,941	13,941	13,941	13,941	-	158,412	153,948	(4,465)
3301	OASDI	3,778	3,778	4,429	3,778	3,114	3,278	3,278	3,278	3,278	3,278	3,278	3,278	-	41,823	39,433	(2,389)
3311	Medicare	1,762	1,762	1,980	1,762	1,715	1,822	1,822	1,822	1,822	1,822	1,822	1,822	-	21,733	20,909	(824)
3401	Health and Welfare	8,656	8,833	8,634	8,654	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	-	79,777	67,500	(12,277)
3501	State Unemployment	-	-	-	-	270	270	1,348	1,078	539	270	270	270	-	4,312	5,390	1,078
3601	Workers' Compensation	3,932	-	983	-	1,655	1,759	1,759	1,759	1,759	1,759	1,759	1,759	-	18,882	20,188	1,306
3901	Other Benefits	5,147	5,147	4,719	4,719	6,504	6,910	6,910	6,910	6,910	6,910	6,910	6,910	-	74,604	79,312	4,708
		35,012	31,256	33,341	30,650	31,901	33,604	34,682	34,412	33,873	33,604	33,604	33,604	-	399,544	386,681	(12,863)

Teach Public Schools FY23-24

Monthly Cash Flow/Forecast FY23-24

Revised 11/09/23

Actuals Through: 11/2/2023

ADA = 0.01



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4302 School Supplies	-	-	-	-	425	425	425	425	425	425	425	425	-	3,400	4,300	900
4305 Software	210	75	82	23	750	750	750	750	750	750	750	750	-	6,390	7,600	1,210
4310 Office Expense	6,221	7,311	15,298	8,323	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	-	61,486	40,800	(20,686)
4311 Business Meals	150	32	1,314	648	1,242	1,242	1,242	1,242	1,242	1,242	1,242	1,242	-	12,078	8,700	(3,378)
4400 Noncapitalized Equipment	42,453	-	-	263	1,740	1,740	-	-	-	-	-	-	-	46,196	5,900	(40,296)
	49,034	7,418	16,695	9,257	7,198	7,198	5,458	5,458	5,458	5,458	5,458	5,458	-	129,550	67,300	(62,250)
Subagreement Services																
5105 Security	-	-	-	1,375	-	-	-	-	-	-	-	-	-	1,375	-	(1,375)
	-	-	-	1,375	-	-	-	-	-	-	-	-	-	1,375	-	(1,375)
Operations and Housekeeping																
5201 Auto and Travel	3,463	-	1,472	5,541	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	-	37,531	31,000	(6,531)
5300 Dues & Memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600	1,600
5400 Insurance	-	-	-	-	25	25	25	25	25	25	25	25	-	200	2,700	2,500
5501 Utilities	-	1,014	1,194	1,331	-	-	-	-	-	-	-	-	-	3,539	-	(3,539)
5900 Communications	6,118	2,881	180	3,782	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	-	39,295	31,400	(7,895)
5901 Postage and Shipping	120	20	220	20	710	710	710	710	710	710	710	710	-	6,060	5,900	(160)
	9,702	3,914	3,066	10,673	7,408	7,408	7,408	7,408	7,408	7,408	7,408	7,408	-	86,624	72,600	(14,024)
Facilities, Repairs and Other Leases																
5602 Additional Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500	500
5603 Equipment Leases	-	-	-	-	108	108	108	108	108	108	108	108	-	867	2,900	2,033
5604 Other Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,900	2,900
5605 Real/Personal Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,900	1,900
5610 Repairs and Maintenance	-	197	-	-	75	75	75	75	75	75	75	75	-	797	3,800	3,003
	-	197	-	-	183	183	183	183	183	183	183	183	-	1,664	12,000	10,336
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,600	1,600
5802 Audit & Taxes	-	-	-	-	4,867	4,867	-	-	-	-	-	-	-	9,733	13,500	3,767
5803 Legal	-	-	2,340	293	600	600	600	600	600	600	600	600	-	7,433	6,000	(1,433)
5804 Professional Development	645	-	-	1,500	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	-	21,985	19,300	(2,685)
5805 General Consulting	-	-	-	123	890	890	890	890	890	890	890	890	-	7,243	8,900	1,657
5806 Special Activities/Field Trips	-	-	-	-	-	333	333	333	-	-	-	-	-	1,000	600	(400)
5807 Bank Charges	130	130	130	130	170	170	170	170	170	170	170	170	-	1,880	3,100	1,220
5808 Printing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	300
5809 Other taxes and fees	88	-	(970)	246	460	460	460	460	460	460	460	460	-	3,044	4,500	1,456
5810 Payroll Service Fee	-	44	-	-	117	117	117	117	117	117	117	117	-	978	2,500	1,522
5811 Management Fee	-	-	-	-	0	0	0	0	0	0	0	0	(0)	-	48,000	48,000
5815 Public Relations/Recruitment	147	550	1,626	-	70	70	70	70	70	70	70	70	-	2,883	700	(2,183)
	1,009	724	3,126	2,292	9,653	9,987	5,120	5,120	4,787	4,787	4,787	4,787	(0)	56,178	109,000	52,822
Depreciation																
6900 Depreciation Expense	985	985	985	985	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	-	12,206	13,800	1,594
	985	985	985	985	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	-	12,206	13,800	1,594
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	218,890	167,644	195,361	178,381	177,578	185,024	179,495	179,226	178,353	178,084	178,084	178,084	(0)	2,194,203	2,103,413	(90,790)
Monthly Surplus (Deficit)	(192,850)	(87,530)	(75,785)	(25,900)	27,699	20,253	25,782	26,052	26,924	27,193	27,193	27,193	442,898	269,123	310,446	(41,323)

Teach Public Schools FY23-24

Monthly Cash Flow/Forecast FY23-24

Revised 11/09/23

Actuals Through: 11/2/2023

ADA = 0.01



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(192,850)	(87,530)	(75,785)	(25,900)	27,699	20,253	25,782	26,052	26,924	27,193	27,193	27,193	442,898	269,123		
Cash flows from operating activities																
Depreciation/Amortization	985	985	985	985	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	-	12,206		
Public Funding Receivables	-	-	-	-	-	-	358,772	-	-	-	-	-	(442,898)	(84,126)		
Due To/From Related Parties	377,149	168,167	(514,607)	(854,796)	-	-	-	-	-	-	-	-	-	(824,088)		
Prepaid Expenses	8,068	-	-	-	-	-	-	-	-	-	-	-	-	8,068		
Other Assets	-	-	(1,367)	-	-	-	-	-	-	-	-	-	-	(1,367)		
Accounts Payable	(559)	1,367	-	(488)	-	-	-	-	-	-	-	-	(0)	320		
Accrued Expenses	(45,292)	137,196	15,133	(38,775)	-	-	-	-	-	-	-	-	-	68,261		
Total Change in Cash	147,500	220,184	(575,642)	(918,974)	28,732	21,287	385,587	27,085	27,957	28,227	28,227	28,227				
Cash, Beginning of Month	1,985,162	2,132,663	2,352,847	1,777,205	858,231	886,963	908,250	1,293,837	1,320,922	1,348,879	1,377,106	1,405,333				
Cash, End of Month	2,132,663	2,352,847	1,777,205	858,231	886,963	908,250	1,293,837	1,320,922	1,348,879	1,377,106	1,405,333	1,433,560				

Teach Academy of Technology**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 260,151	\$ 263,330	\$ (3,179)	\$ 549,207	555,920	\$ (6,713)	\$ 2,925,947
Education Protection Account	296,048	-	296,048	296,048	311,358	(15,310)	1,245,430
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	105,748	95,659	10,089	449,429	310,891	138,538	1,195,781
Total State Aid - Revenue Limit	661,947	358,989	302,958	1,294,684	1,178,169	116,515	5,367,158
Federal Revenue							
Special Education - Entitlement	7,335	8,255	(920)	31,173	17,428	13,745	91,731
Federal Child Nutrition	-	13,723	(13,723)	-	13,723	(13,723)	274,455
Title I, Part A - Basic Low Income	-	-	-	-	54,079	(54,079)	216,315
Title II, Part A - Teacher Quality	-	-	-	-	5,436	(5,436)	21,743
Title III - Limited English	-	-	-	-	-	-	15,012
Other Federal Revenue	52,220	67,308	(15,088)	52,220	67,308	(15,088)	269,232
Prior Year Federal Revenue	-	-	-	39,902	-	39,902	-
Total Federal Revenue	59,555	89,286	(29,731)	123,295	157,973	(34,679)	888,488
Other State Revenue							
State Special Education	29,066	34,351	(5,285)	123,530	72,519	51,011	381,695
State Child Nutrition	-	1,299	(1,299)	-	1,299	(1,299)	25,978
School Facilities (SB740)	-	-	-	-	-	-	467,253
Mandated Cost	-	-	-	-	-	-	7,267
State Lottery	-	-	-	-	-	-	88,874
Prior Year Revenue	1,508	-	1,508	1,508	-	1,508	-
Other State Revenue	2,744	272,409	(269,665)	5,794	274,284	(268,490)	1,266,025
Total Other State Revenue	33,318	308,059	(274,741)	130,832	348,102	(217,270)	2,237,091
Other Local Revenue							
Interest Revenue	15,812	16,378	(566)	64,585	65,510	(925)	196,531
Total Other Local Revenue	15,812	16,378	(566)	64,585	65,510	(925)	196,531
Total Revenues	\$ 770,632	\$ 772,712	\$ (2,081)	\$ 1,613,396	\$ 1,749,755	\$ (136,359)	\$ 8,689,268
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 115,186	\$ 115,868	\$ 682	\$ 361,868	\$ 463,472	\$ 101,604	\$ 1,274,548
Teachers' Substitute Hours	-	9,292	9,292	-	37,169	37,169	102,214
Teachers' Extra Duty/Stipends	-	-	-	16,500	-	(16,500)	-
Pupil Support Salaries	13,533	20,480	6,947	54,131	81,920	27,789	238,812
Administrators' Salaries	9,792	30,893	21,101	38,542	123,572	85,031	370,717
Other Certificated Salaries	-	14,563	14,563	250	58,254	58,004	160,198
Total Certificated Salaries	138,510	191,097	52,586	471,291	764,386	293,096	2,146,488
Classified Salaries							
Instructional Salaries	20,920	14,954	(5,966)	57,891	59,815	1,924	164,492
Support Salaries	5,811	3,994	(1,817)	23,410	15,976	(7,434)	47,928
Supervisors' and Administrators' Salaries	-	2,761	2,761	-	11,044	11,044	30,372
Clerical and Office Staff Salaries	22,054	17,032	(5,022)	69,491	68,128	(1,363)	204,383
Other Classified Salaries	15,961	15,886	(75)	58,394	63,544	5,150	190,633
Total Classified Salaries	64,745	54,627	(10,118)	209,186	218,507	9,321	637,807
Benefits							
State Teachers' Retirement System, certificated positions	27,418	36,499	9,081	89,613	145,998	56,384	409,979
Public Employees' Retirement System, classified positions	15,478	14,749	(728)	49,083	58,997	9,914	172,208
OASDI/Medicare/Alternative, certificated positions	3,693	3,387	(306)	12,032	13,547	1,516	39,544
Medicare/Alternative, certificated positions	2,941	3,563	622	9,852	14,252	4,400	40,372
Health and Welfare Benefits, certificated positions	19,251	20,625	1,374	79,379	82,500	3,121	247,500
State Unemployment Insurance, certificated positions	723	1,103	380	3,301	4,410	1,109	22,050
Workers' Compensation Insurance, certificated positions	-	3,440	3,440	19,206	13,761	(5,445)	38,980
Other Benefits, certificated positions	857	-	(857)	2,763	-	(2,763)	-
Total Benefits	70,360	83,366	13,006	265,228	333,465	68,237	970,634

Teach Academy of Technology**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	8,998	7,300	(1,698)	229,850	21,900	(207,950)	29,200
Books and Reference Materials	-	-	-	6,750	-	(6,750)	-
School Supplies	572	6,325	5,753	25,623	25,300	(323)	75,900
Software	10,642	13,825	3,183	124,051	55,300	(68,751)	165,900
Office Expense	11,245	6,292	(4,953)	56,150	25,167	(30,983)	75,500
Business Meals	-	8	8	-	33	33	100
School Fundraising Expense	-	133	133	-	533	533	1,600
Noncapitalized Equipment	2,434	26,140	23,706	19,530	78,420	58,890	130,700
Food Services	21,392	27,312	5,921	67,168	81,936	14,769	300,432
Total Books & Supplies	55,282	87,335	32,053	529,122	288,589	(240,532)	779,332
Subagreement Services							
Nursing	-	8	8	-	33	33	100
Special Education	27,486	17,618	(9,868)	27,486	52,855	25,369	193,800
Substitute Teacher	49,358	10,809	(38,549)	95,798	32,427	(63,371)	118,900
Transportation	8,563	564	(8,000)	29,705	1,691	(28,014)	6,200
Security	6,387	2,164	(4,223)	13,040	6,491	(6,549)	23,800
Other Educational Consultants	17,470	26,730	9,260	46,476	53,460	6,984	267,300
Total Subagreement Services	109,263	57,893	(51,370)	212,505	146,957	(65,548)	610,100
Operations & Housekeeping							
Auto and Travel	-	27	27	-	82	82	300
Dues & Memberships	474	192	(282)	6,519	767	(5,752)	2,300
Insurance	-	6,158	6,158	42,228	24,633	(17,594)	73,900
Utilities	13,161	7,325	(5,836)	33,054	29,300	(3,754)	87,900
Janitorial Services	2,869	2,508	(361)	11,339	10,033	(1,306)	30,100
Other taxes and fees	-	-	-	38	-	(38)	-
Communications	55	2,233	2,178	3,028	8,933	5,905	26,800
Postage and Shipping	-	290	290	-	580	580	2,900
Total Operations & Housekeeping	16,559	18,734	2,175	96,206	74,328	(21,878)	224,200
Facilities, Repairs & Other Leases							
Rent	71,786	73,559	1,773	287,143	294,236	7,093	882,708
Additional Rent	-	308	308	-	1,233	1,233	3,700
Equipment Leases	2,245	5,092	2,847	16,663	20,367	3,704	61,100
Real/Personal Property Taxes	-	8	8	-	33	33	100
Repairs and Maintenance	17,620	3,333	(14,287)	41,732	13,333	(28,399)	40,000
Total Facilities, Repairs & Other Leases	91,650	82,301	(9,350)	345,538	329,203	(16,336)	987,608
Professional/Consulting Services							
IT	-	100	100	-	400	400	1,200
Audit & Taxes	-	-	-	1,418	-	(1,418)	-
Legal	4,815	117	(4,698)	14,938	467	(14,471)	1,400
Professional Development	3,936	4,740	804	8,906	9,480	574	47,400
General Consulting	1,400	38,528	37,128	8,190	77,057	68,867	385,284
Special Activities/Field Trips	4,193	-	(4,193)	10,386	-	(10,386)	12,500
Bank Charges	-	10	10	-	20	20	100
Printing	4,300	860	(3,440)	10,251	1,720	(8,531)	8,600
Other Taxes and Fees	721	3,130	2,409	2,622	6,260	3,638	31,300
Payroll Service Fee	442	350	(92)	1,107	1,400	293	4,200
Management Fee	72,602	75,953	3,352	173,101	303,813	130,713	911,440
District Oversight Fee	3,989	3,590	(399)	16,954	11,782	(5,172)	53,672
County Fees	-	850	850	-	850	850	3,400
SPED Encroachment	20,138	23,933	3,795	85,587	50,525	(35,062)	265,919
Public Relations/Recruitment	4,153	530	(3,623)	4,153	1,060	(3,093)	5,300
Total Professional/Consulting Services	120,688	152,691	32,003	337,612	464,833	127,221	1,731,716

Teach Academy of Technology**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Depreciation							
Depreciation Expense	8,936	12,467	3,531	37,288	49,867	12,578	149,600
Total Depreciation	8,936	12,467	3,531	37,288	49,867	12,578	149,600
Interest							
Interest Expense	1,288	-	(1,288)	5,153	-	(5,153)	-
Total Interest	1,288	-	(1,288)	5,153	-	(5,153)	-
Total Expenses	\$ 677,282	\$ 740,510	\$ 63,229	\$ 2,509,131	\$ 2,670,136	\$ 161,005	\$ 8,237,485
Change in Net Assets	93,350	32,202	61,148	(895,735)	(920,381)	24,646	451,783
Net Assets, Beginning of Period	5,856,600			6,845,685			
Net Assets, End of Period	5,949,950			5,949,950			

Teach Tech High School**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 448,265	\$ 476,948	\$ (28,683)	\$ 946,337	\$ 1,006,891	\$ (60,554)	\$ 5,299,557
Education Protection Account	18,470	-	18,470	18,470	19,364	(894)	77,456
State Aid - Prior Year	-	-	-	-	-	-	-
In Lieu of Property Taxes	103,655	102,897	758	440,533	334,415	106,118	1,286,251
Total State Aid - Revenue Limit	570,390	579,845	(9,455)	1,405,340	1,360,670	44,670	6,663,264
Federal Revenue							
Special Education - Entitlement	7,190	8,526	(1,336)	30,556	17,999	12,557	94,737
Federal Child Nutrition	-	14,070	(14,070)	-	14,070	(14,070)	281,391
Title I, Part A - Basic Low Income	-	-	-	-	47,700	(47,700)	190,799
Title II, Part A - Teacher Quality	-	-	-	-	5,890	(5,890)	23,560
Title III - Limited English	-	-	-	-	-	-	12,760
Other Federal Revenue	32,706	39,416	(6,710)	32,706	39,416	(6,710)	157,664
Total Federal Revenue	39,896	62,012	(22,116)	63,262	125,075	(61,813)	760,910
Other State Revenue							
State Special Education	28,490	35,477	(6,987)	121,083	74,896	46,187	394,202
State Child Nutrition	-	1,332	(1,332)	-	1,332	(1,332)	26,634
School Facilities (SB740)	-	-	-	-	-	-	473,783
Mandated Cost	-	-	-	-	-	-	21,346
State Lottery	-	-	-	-	-	-	91,786
Prior Year Revenue	1,613	-	1,613	1,613	-	1,613	-
Other State Revenue	2,690	210,476	(207,786)	5,680	212,413	(206,733)	854,298
Total Other State Revenue	32,793	247,285	(214,492)	128,376	288,640	(160,264)	1,862,049
Other Local Revenue							
Interest Revenue	43,838	20,620	23,217	179,061	82,481	96,580	247,443
Total Other Local Revenue	43,838	20,620	23,217	179,061	82,481	96,580	247,443
Total Revenues	\$ 686,917	\$ 909,762	\$ (222,845)	\$ 1,776,040	\$ 1,856,866	\$ (80,827)	\$ 9,533,667
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 147,651	\$ 154,971	\$ 7,320	\$ 483,690	\$ 619,883	\$ 136,193	\$ 1,704,679
Teachers' Substitute Hours	-	11,475	11,475	-	45,901	45,901	126,229
Teachers' Extra Duty/Stipends	945	3,747	2,802	19,445	14,989	(4,456)	41,219
Pupil Support Salaries	21,210	15,250	(5,960)	84,839	61,000	(23,839)	174,518
Administrators' Salaries	41,533	53,781	12,248	172,482	215,125	42,643	645,374
Total Certificated Salaries	211,338	239,225	27,886	760,456	956,898	196,442	2,692,018
Classified Salaries							
Instructional Salaries	21,750	36,301	14,552	66,149	145,205	79,057	399,315
Support Salaries	3,600	13,495	9,895	12,000	53,979	41,979	148,442
Supervisors' and Administrators' Salaries	-	4,662	4,662	-	18,649	18,649	51,286
Clerical and Office Staff Salaries	13,205	14,279	1,074	44,487	57,116	12,628	171,347
Other Classified Salaries	31,996	25,930	(6,067)	123,620	103,718	(19,902)	306,610
Total Classified Salaries	70,551	94,667	24,116	246,256	378,668	132,411	1,076,999
Benefits							
State Teachers' Retirement System, certificated	38,880	45,692	6,812	138,283	182,768	44,485	514,175
Public Employees' Retirement System, classified	(3,213)	-	3,213	3,973	-	(3,973)	-
OASDI/Medicare/Alternative, certificated positions	4,852	5,869	1,017	16,458	23,477	7,020	66,774
Medicare/Alternative, certificated positions	4,070	4,841	771	14,557	19,366	4,808	54,651
Health and Welfare Benefits, certificated positions	15,888	30,000	14,112	68,451	120,000	51,550	360,000
State Unemployment Insurance, certificated positions	193	1,470	1,277	5,080	5,880	800	29,400
Workers' Compensation Insurance, certificated positions	-	4,674	4,674	22,562	18,698	(3,864)	52,766
Other Benefits, certificated positions	2,415	13,356	10,940	8,889	53,423	44,533	150,761

Teach Tech High School

Budget vs Actual

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Total Benefits	63,085	105,903	42,817	278,253	423,611	145,359	1,228,527

Teach Tech High School**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	8,613	15,975	7,363	50,691	47,925	(2,766)	63,900
Books and Reference Materials	-	5,660	5,660	18,033	22,640	4,607	28,300
School Supplies	3,225	6,650	3,425	31,085	26,600	(4,485)	79,800
Software	19,341	16,142	(3,200)	91,484	64,567	(26,918)	193,700
Office Expense	12,558	4,875	(7,683)	53,719	19,500	(34,219)	58,500
Business Meals	-	17	17	-	67	67	200
Noncapitalized Equipment	43,901	30,000	(13,901)	83,266	90,000	6,734	150,000
Food Services	-	28,002	28,002	36,661	84,007	47,346	308,025
Total Books & Supplies	87,638	107,321	19,682	364,939	355,305	(9,634)	882,425
Subagreement Services							
Special Education	17,656	22,318	4,662	17,656	66,955	49,299	245,500
Substitute Teacher	20,814	8,500	(12,314)	34,694	25,500	(9,194)	93,500
Transportation	9,563	1,845	(7,718)	31,290	5,536	(25,754)	20,300
Security	9,894	1,573	(8,321)	16,232	4,718	(11,514)	17,300
Other Educational Consultants	-	240	240	-	480	480	2,400
Total Subagreement Services	57,927	34,476	(23,451)	99,872	103,189	3,317	379,000
Operations & Housekeeping							
Auto and Travel	-	173	173	-	518	518	1,900
Dues & Memberships	474	192	(282)	6,624	767	(5,857)	2,300
Insurance	252	6,167	5,914	44,198	24,667	(19,531)	74,000
Utilities	13,122	8,758	(4,364)	51,516	35,033	(16,482)	105,100
Janitorial Services	-	2,008	2,008	5,217	8,033	2,816	24,100
Communications	44	3,158	3,114	3,087	12,633	9,546	37,900
Postage and Shipping	-	40	40	-	80	80	400
Total Operations & Housekeeping	13,892	20,496	6,604	110,642	81,732	(28,910)	245,700
Facilities, Repairs & Other Leases							
Rent	61,756	69,870	8,114	247,026	279,480	32,454	838,440
Additional Rent	590	33	(557)	590	133	(457)	400
Equipment Leases	2,653	650	(2,003)	4,431	2,600	(1,831)	7,800
Real/Personal Property Taxes	-	17	17	-	67	67	200
Repairs and Maintenance	8,270	7,675	(595)	29,136	30,700	1,564	92,100
Total Facilities, Repairs & Other Leases	73,270	78,245	4,975	281,182	312,980	31,798	938,940
Professional/Consulting Services							
IT	-	8	8	-	33	33	100
Audit & Taxes	-	-	-	1,418	-	(1,418)	-
Legal	-	50	50	83	200	117	600
Professional Development	6,275	7,400	1,125	11,970	14,800	2,830	74,000
General Consulting	1,195	1,850	655	1,370	3,700	2,330	18,500
Special Activities/Field Trips	11,209	-	(11,209)	16,956	-	(16,956)	30,800
Bank Charges	-	10	10	-	20	20	100
Printing	4,300	1,070	(3,230)	8,707	2,140	(6,567)	10,700
Other Taxes and Fees	1,998	2,640	642	4,785	5,280	495	26,400
Payroll Service Fee	442	275	(167)	1,107	1,100	(7)	3,300
Management Fee	63,968	82,573	18,605	186,426	330,291	143,865	990,874
District Oversight Fee	4,694	5,798	1,104	19,950	13,607	(6,343)	66,633
County Fees	-	1,000	1,000	-	1,000	1,000	4,000
SPED Encroachment	19,740	24,717	4,977	83,894	52,180	(31,714)	274,633
Public Relations/Recruitment	4,153	830	(3,323)	4,153	1,660	(2,493)	8,300
Scholarships	-	-	-	25	-	(25)	-
Total Professional/Consulting Services	117,974	128,222	10,248	340,842	426,012	85,169	1,508,940

Teach Tech High School**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Depreciation							
Depreciation Expense	4,467	5,208	742	17,668	20,833	3,165	62,500
Total Depreciation	4,467	5,208	742	17,668	20,833	3,165	62,500
Total Expenses	\$ 700,143	\$ 813,762	\$ 113,619	\$ 2,500,111	\$ 3,059,228	\$ 559,117	\$ 9,015,049
Change in Net Assets	(13,226)	96,000	(109,226)	(724,072)	(1,202,362)	478,290	518,618
Net Assets, Beginning of Period	7,613,241			8,324,086			
Net Assets, End of Period	<u><u>\$7,600,014</u></u>			<u><u>\$ 7,600,014</u></u>			

Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 229,320	\$ 232,829	\$ (3,509)	\$ 484,120	\$ 491,528	\$ (7,408)	\$ 2,586,861
Education Protection Account	11,134	-	11,134	11,134	11,094	40	44,376
In Lieu of Property Taxes	62,484	58,960	3,524	265,556	191,620	73,936	736,971
Total State Aid - Revenue Limit	302,938	291,789	11,149	760,810	694,243	66,567	3,368,208
Federal Revenue							
Special Education - Entitlement	4,334	4,885	(551)	18,419	10,313	8,106	54,277
Federal Child Nutrition	-	8,115	(8,115)	-	8,115	(8,115)	162,293
Title I, Part A - Basic Low Income	-	-	-	-	27,092	(27,092)	108,368
Title II, Part A - Teacher Quality	-	-	-	-	3,379	(3,379)	13,515
Title III - Limited English	-	-	-	-	-	-	11,384
Other Federal Revenue	83,436	68,972	14,464	83,436	68,972	14,464	275,887
Total Federal Revenue	87,770	81,971	5,799	101,855	117,870	(16,015)	625,724
Other State Revenue							
State Special Education	17,174	20,327	(3,153)	72,990	42,912	30,078	225,846
State Child Nutrition	-	768	(768)	-	768	(768)	15,361
School Facilities (SB740)	-	-	-	-	-	-	275,703
Mandated Cost	-	-	-	-	-	-	4,300
State Lottery	-	-	-	-	-	-	52,586
Prior Year Revenue	896	-	896	896	-	896	-
Other State Revenue	1,622	281,944	(280,322)	3,424	283,053	(279,629)	1,272,308
Total Other State Revenue	19,692	303,039	(283,346)	77,310	326,734	(249,423)	1,846,104
Other Local Revenue							
Interest Revenue	6,739	7,221	(482)	27,526	28,884	(1,358)	86,653
Total Other Local Revenue	6,739	7,221	(482)	27,526	28,884	(1,358)	86,653
Total Revenues	\$ 417,139	\$ 684,021	\$ (266,881)	\$ 967,502	\$ 1,167,731	\$ (200,229)	\$ 5,926,689
Expenses							
Certificated Salaries							
Teachers' Salaries	\$ 72,732	\$ 83,104	\$ 10,372	\$ 216,637	\$ 332,416	\$ 115,779	\$ 914,144
Teachers' Substitute Hours	-	5,608	5,608	-	22,431	22,431	61,687
Teachers' Extra Duty/Stipends	-	1,466	1,466	10,500	5,864	(4,636)	16,125
Administrators' Salaries	18,186	26,632	8,446	65,243	106,529	41,286	319,588
Total Certificated Salaries	90,918	116,810	25,892	292,380	467,240	174,860	1,311,543
Classified Salaries							
Instructional Salaries	26,682	22,362	(4,319)	85,025	89,449	4,424	245,984
Support Salaries	-	3,532	3,532	-	14,127	14,127	42,381
Supervisors' and Administrators' Salaries	-	2,121	2,121	-	8,485	8,485	25,455
Clerical and Office Staff Salaries	9,089	8,386	(704)	34,473	33,542	(931)	100,627
Other Classified Salaries	8,805	10,008	1,203	36,427	40,034	3,606	120,101
Total Classified Salaries	44,576	46,409	1,833	155,925	185,637	29,712	534,548
Benefits							
State Teachers' Retirement System, certificated positions	17,365	22,311	4,945	54,699	89,243	34,544	250,505
Public Employees' Retirement System, classified positions	-	-	-	702	-	(702)	-
OASDI/Medicare/Alternative, certificated positions	2,756	2,877	122	9,635	11,509	1,874	33,142
Medicare/Alternative, certificated positions	1,947	2,367	420	6,433	9,467	3,034	26,768
Health and Welfare Benefits, certificated positions	12,031	13,125	1,094	47,169	52,500	5,331	157,500
State Unemployment Insurance, certificated positions	84	907	823	2,167	3,626	1,459	18,130
Workers' Compensation Insurance, certificated positions	-	2,285	2,285	16,008	9,140	(6,868)	25,845
Other Benefits, certificated positions	1,664	6,529	4,865	6,020	26,115	20,095	73,844
Total Benefits	35,846	50,400	14,554	142,834	201,600	58,767	585,734

Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	6,230	4,075	(2,155)	7,233	12,225	4,992	16,300
Books and Reference Materials	-	2,000	2,000	-	8,000	8,000	10,000
School Supplies	2,479	4,183	1,705	19,754	16,733	(3,021)	50,200
Software	10,642	9,150	(1,492)	100,135	36,600	(63,535)	109,800
Office Expense	7,225	3,425	(3,800)	34,098	13,700	(20,398)	41,100
Business Meals	167	17	(151)	167	67	(101)	200
Noncapitalized Equipment	8,530	4,840	(3,690)	42,348	14,520	(27,828)	24,200
Food Services	37,151	16,150	(21,001)	76,298	48,451	(27,847)	177,655
Total Books & Supplies	72,423	43,840	(28,583)	280,034	150,296	(129,738)	429,455
Subagreement Services							
Special Education	16,652	9,136	(7,516)	19,255	27,409	8,154	100,500
Substitute Teacher	5,423	5,427	4	13,528	16,282	2,754	59,700
Transportation	8,563	564	(8,000)	29,705	1,691	(28,014)	6,200
Security	2,717	836	(1,880)	6,132	2,509	(3,623)	9,200
Other Educational Consultants	6,258	14,490	8,232	6,258	28,980	22,722	144,900
Total Subagreement Services	39,613	30,454	(9,160)	74,878	76,871	1,993	320,500
Operations & Housekeeping							
Auto and Travel	-	36	36	-	109	109	400
Dues & Memberships	474	258	(216)	4,194	1,033	(3,161)	3,100
Insurance	-	4,367	4,367	24,986	17,467	(7,519)	52,400
Utilities	-	358	358	-	1,433	1,433	4,300
Janitorial Services	-	867	867	-	3,467	3,467	10,400
Communications	4	2,192	2,188	93	8,767	8,674	26,300
Postage and Shipping	-	10	10	-	20	20	100
Total Operations & Housekeeping	478	8,088	7,610	29,273	32,296	3,023	97,000
Facilities, Repairs & Other Leases							
Rent	46,352	54,001	7,649	185,713	216,002	30,289	648,006
Equipment Leases	451	933	483	3,665	3,733	68	11,200
Real/Personal Property Taxes	-	8	8	-	33	33	100
Repairs and Maintenance	12,473	2,933	(9,540)	27,419	11,733	(15,686)	35,200
Total Facilities, Repairs & Other Leases	59,275	57,875	(1,400)	216,797	231,502	14,705	694,506
Professional/Consulting Services							
IT	-	17	17	-	67	67	200
Audit & Taxes	-	-	-	1,418	-	(1,418)	-
Legal	-	50	50	83	200	117	600
Professional Development	1,685	3,450	1,765	4,855	6,900	2,045	34,500
General Consulting	-	70,565	70,565	290	141,130	140,840	705,649
Special Activities/Field Trips	4,417	-	(4,417)	8,621	-	(8,621)	1,900
Printing	4,300	860	(3,440)	8,707	1,720	(6,987)	8,600
Other Taxes and Fees	-	2,130	2,130	870	4,260	3,390	21,300
Payroll Service Fee	442	283	(159)	1,107	1,133	26	3,400
Management Fee	38,666	53,676	15,010	103,352	214,702	111,351	644,107
District Oversight Fee	2,494	2,918	424	10,599	6,942	(3,657)	33,682
County Fees	-	975	975	-	975	975	3,900
SPED Encroachment	11,899	14,161	2,262	50,571	29,895	(20,676)	157,342
Public Relations/Recruitment	4,153	510	(3,643)	4,153	1,020	(3,133)	5,100
Total Professional/Consulting Services	68,055	149,594	81,539	194,625	408,945	214,320	1,620,281

Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School

Budget vs Actual

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Depreciation							
Depreciation Expense	3,730	3,550	(180)	16,189	14,200	(1,989)	42,600
Total Depreciation	3,730	3,550	(180)	16,189	14,200	(1,989)	42,600
Total Expenses	\$ 414,915	\$ 507,021	\$ 92,106	\$ 1,402,935	\$ 1,768,587	\$ 365,652	\$ 5,636,166
Change in Net Assets	2,224	176,999	(174,775)	(435,433)	(600,856)	165,423	290,522
Net Assets, Beginning of Period	2,631,924			3,069,581			
Net Assets, End of Period	<u><u>\$ 2,634,148</u></u>			<u><u>\$ 2,634,148</u></u>			

Teach Public Schools

Budget vs Actual

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Federal Revenue							
Special Education - Entitlement	-	0	(0)	-	0	(0)	0
Total Federal Revenue	-	0	(0)	-	0	(0)	0
Other Local Revenue							
Interest Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fees and Contracts	\$ 152,481	\$ 201,155	\$ (48,673)	\$ 378,211	\$ 804,620	\$ (426,409)	\$ 2,413,859
Total Other Local Revenue	152,481	201,155	(48,673)	378,211	804,620	(426,409)	2,413,859
Total Revenues	\$ 152,481	\$ 201,155	\$ (48,674)	\$ 378,211	\$ 804,620	\$ (426,409)	\$ 2,413,859
Expenses							
Certificated Salaries							
Administrators' Salaries	61,745	61,445	(300)	251,480	245,780	(5,700)	737,340
Other Certificated Salaries	-	5,722	5,722	-	22,889	22,889	68,668
Total Certificated Salaries	61,745	67,167	5,422	251,480	268,670	17,189	806,009
Classified Salaries							
Support Salaries	7,772	-	(7,772)	32,589	-	(32,589)	-
Supervisors' and Administrators' Salaries	40,015	39,586	(430)	166,061	158,343	(7,718)	475,028
Clerical and Office Staff Salaries	13,616	13,416	(200)	57,465	53,665	(3,800)	160,995
Total Classified Salaries	61,404	53,002	(8,402)	256,115	212,008	(44,107)	636,023
Benefits							
State Teachers' Retirement System, certificated positions	11,736	12,829	1,093	47,804	51,316	3,512	153,948
OASDI/Medicare/Alternative, certificated positions	3,778	3,286	(492)	15,764	13,144	(2,619)	39,433
Medicare/Alternative, certificated positions	1,762	1,742	(20)	7,267	6,970	(298)	20,910
Health and Welfare Benefits, certificated positions	8,654	5,625	(3,029)	34,777	22,500	(12,277)	67,500
State Unemployment Insurance, certificated positions	-	270	270	-	1,078	1,078	5,390
Workers' Compensation Insurance, certificated positions	-	1,682	1,682	4,915	6,729	1,814	20,188
Other Benefits, certificated positions	4,719	6,609	1,890	19,732	26,437	6,705	79,312
Total Benefits	30,650	32,044	1,393	130,259	128,175	(2,084)	386,681
Books & Supplies							
School Supplies	-	358	358	-	1,433	1,433	4,300
Software	23	633	611	390	2,533	2,144	7,600
Office Expense	8,323	3,400	(4,923)	37,153	13,600	(23,553)	40,800
Business Meals	648	725	77	2,144	2,900	756	8,700
Noncapitalized Equipment	263	1,180	917	42,716	3,540	(39,176)	5,900
Total Books & Supplies	9,257	6,297	(2,960)	82,403	24,007	(58,396)	67,300
Subagreement Services							
Security	1,375	-	(1,375)	1,375	-	(1,375)	-
Total Subagreement Services	1,375	-	(1,375)	1,375	-	(1,375)	-
Operations & Housekeeping							
Auto and Travel	5,541	2,818	(2,722)	10,476	8,455	(2,022)	31,000
Dues & Memberships	-	133	133	-	533	533	1,600
Insurance	-	225	225	-	900	900	2,700
Utilities	1,331	-	(1,331)	3,539	-	(3,539)	-
Communications	3,782	2,617	(1,165)	12,961	10,467	(2,495)	31,400
Postage and Shipping	20	590	570	380	1,180	800	5,900
Total Operations & Housekeeping	10,673	6,383	(4,290)	27,356	21,535	(5,821)	72,600
Facilities, Repairs & Other Leases							
Additional Rent	-	42	42	-	167	167	500
Equipment Leases	-	242	242	-	967	967	2,900
Other Leases	-	242	242	-	967	967	2,900
Real/Personal Property Taxes	-	158	158	-	633	633	1,900
Repairs and Maintenance	-	317	317	197	1,267	1,070	3,800
Total Facilities, Repairs & Other Leases	-	1,000	1,000	197	4,000	3,803	12,000

Teach Public Schools**Budget vs Actual**

For the period ended October 31, 2023

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Professional/Consulting Services							
IT	-	133	133	-	533	533	1,600
Audit & Taxes	-	4,500	4,500	-	4,500	4,500	13,500
Legal	293	500	208	2,633	2,000	(633)	6,000
Professional Development	1,500	1,930	430	2,145	3,860	1,715	19,300
General Consulting	123	890	767	123	1,780	1,657	8,900
Special Activities/Field Trips	-	-	-	-	-	-	600
Bank Charges	130	310	180	520	620	100	3,100
Printing	-	30	30	-	60	60	300
Other Taxes and Fees	246	450	204	(636)	900	1,536	4,500
Payroll Service Fee	-	208	208	44	833	789	2,500
Management Fee	-	4,000	4,000	-	16,000	16,000	48,000
Public Relations/Recruitment	-	70	70	2,323	140	(2,183)	700
Total Professional/Consulting Services	2,292	13,022	10,730	7,152	31,227	24,075	109,000
Depreciation							
Depreciation Expense	985	1,150	165	3,939	4,600	661	13,800
Total Depreciation	985	1,150	165	3,939	4,600	661	13,800
Total Expenses	\$ 178,381	\$ 180,065	\$ 1,684	\$ 760,276	\$ 694,220	\$ (66,056)	\$ 2,103,413
Change in Net Assets	(25,900)	21,090	(46,990)	(382,065)	110,400	(492,465)	310,446
Net Assets, Beginning of Period	(113,301)			242,865			
Net Assets, End of Period	\$ (139,200)			\$ (139,200)			

C & M LLC**Statement of Activities**

For the period ended October 31, 2023

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ 71,786	\$ 287,143
Interest Revenue	6,341	41,623
Unrealized Gain/Loss on FMV of Investments	(3,611)	(5,641)
Total Other Local Revenue	<u>74,516</u>	<u>323,125</u>
Total Revenues	<u>\$ 74,516</u>	<u>\$ 323,125</u>
Expenses		
Operations & Housekeeping		
Bond Amortization Expense	\$ 712	\$ 2,847
Total Operations & Housekeeping	<u>712</u>	<u>2,847</u>
Professional/Consulting Services		
General Consulting	-	1,500
Other Taxes and Fees	-	1,811
Total Professional/Consulting Services	<u>-</u>	<u>3,311</u>
Depreciation		
Depreciation Expense	24,561	98,242
Total Depreciation	<u>24,561</u>	<u>98,242</u>
Interest		
Interest Expense	58,318	233,271
Total Interest	<u>58,318</u>	<u>233,271</u>
Total Expenses	<u>\$ 83,590</u>	<u>\$ 337,671</u>
Change in Net Assets	(9,074)	(14,546)
Net Assets, Beginning of Period	<u>(1,038,438)</u>	<u>(1,032,965)</u>
Net Assets, End of Period	<u><u>\$ (1,047,512)</u></u>	<u><u>\$ (1,047,512)</u></u>

Wooten Avila**Statement of Activities**

For the period ended October 31, 2023

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ 108,243	\$ 432,972
Interest Revenue	7,640	52,569
Unrealized Gain/Loss on FMV of Investments	780	2,034
Total Other Local Revenue	<u>116,662</u>	<u>487,575</u>
Total Revenues	<u>\$ 116,662</u>	<u>\$ 487,575</u>
Expenses		
Security	\$ -	\$ -
Operations & Housekeeping		
Bond Amortization Expense	\$ 1,050	\$ 4,201
Total Operations & Housekeeping	<u>1,050</u>	<u>4,201</u>
Professional/Consulting Services		
General Consulting	-	3,000
Other Taxes and Fees	-	2,919
Total Professional/Consulting Services	<u>-</u>	<u>5,919</u>
Depreciation		
Depreciation Expense	<u>59,294</u>	<u>237,177</u>
Total Depreciation	<u>59,294</u>	<u>237,177</u>
Interest		
Interest Expense	<u>87,546</u>	<u>350,183</u>
Total Interest	<u>87,546</u>	<u>350,183</u>
Total Expenses	<u>\$ 147,890</u>	<u>\$ 597,480</u>
Change in Net Assets	(31,228)	(109,905)
Net Assets, Beginning of Period	<u>(1,901,769)</u>	<u>(1,823,092)</u>
Net Assets, End of Period	<u><u>\$ (1,932,997)</u></u>	<u><u>\$ (1,932,997)</u></u>

TEACH Foundation, Inc

Statement of Activities

For the period ended October 31, 2023

	Current Period Actual	Current Year Actual
Revenues		
Total Revenues	\$ -	\$ -
Expenses		
Total Expenses	\$ -	\$ -
Net Assets, Beginning of Period	2,337	2,337
Net Assets, End of Period	\$ 2,337	\$ 2,337

TEACH, Inc.**Statement of Financial Position**

October 31, 2023

	Teach Academy of Technology	Teach Tech High School	Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School	Teach Public Schools	C & M LLC	Wooten Avila, LLC	TEACH Foundation, Inc	Eliminations	Combined
Assets									
Current Assets									
Cash & Cash Equivalents	\$ 4,751,877	\$ 3,460,913	\$ 2,537,078	\$ 858,231	\$ 57,417	\$ 266,539	\$ -		\$ 11,932,055
Certificate Deposit	1,672,845	4,637,941	712,971	-	-	-	-		7,023,757
Accounts Receivable	636,620	340,369	135,470	6,429	3,323	-	2,337		1,124,549
Interest Receivable	-	-	-	-	53,529	58,062	-		111,592
Public Funding Receivables	445,236	328,758	352,718	-	-	-	-		1,126,712
Due To/From Related Parties	(60,898)	(121,259)	911,448	(646,233)	(76,431)	(6,627)	-		(0)
Prepaid Expenses	39,578	22,382	4,983	-	-	-	-		66,942
	7,485,258	8,669,104	4,654,668	218,427	37,838	317,975	2,337		21,385,606
Property & Equipment, Net	1,281,513	212,845	209,590	43,935	9,096,976	19,033,760	-		29,878,618
Deposits	5,000	171,613	99,750	8,750	-	3,625	-	(141,967)	146,771
Deferred Lease Asset	-	-	-	-	190,899	(54,656)	-	(136,243)	-
Investments	-	-	-	-	562,603	818,157	-		1,380,760
Securities	-	-	-	-	842,549	1,731,998	-		2,574,547
Securities Premium	-	-	-	-	1,083	(2,139)	-		(1,056)
Total Long Term Assets	1,286,513	384,458	309,340	52,685	10,694,110	21,530,745	-	(278,210)	33,979,640
Total Assets	\$ 8,771,771	\$ 9,053,562	\$4,964,008	\$ 271,112	\$ 10,731,948	\$ 21,848,720	\$ 2,337	\$ (278,210)	55,365,246
Liabilities									
Current Liabilities									
Accounts Payable	\$ 2,557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,557
Accrued Liabilities	145,769	136,702	118,914	410,312	-	-	-		811,697
Interest Payable	-	-	-	-	289,426	367,000	-		656,426
Deferred Revenue	2,385,072	1,371,635	2,211,043	-	-	111,994	-		6,079,744
Deferred Rent, Current Portion	8,224	-	135	-	-	-	-	(8,359)	-
Capital Lease, Current Portion	-	1	-	-	-	-	-		1
Notes Payable, Current Portion	53,194	-	-	-	-	-	-		53,194
Total Current Liabilities	2,594,816	1,508,338	2,330,092	410,312	289,426	478,994	-	(8,359)	7,603,619
Long-Term Liabilities									
Deferred Rent, Net of Current Port	182,677	(54,790)	(233)	-	-	-	-	(127,886)	(233)
Notes Payable, Net of Current Port	44,328	-	-	-	-	141,967	-	(141,967)	44,328
Bonds Payable	-	-	-	-	11,910,000	21,855,000	-		33,765,000
Bond Issue Costs	-	-	-	-	(231,586)	(436,908)	-		(668,494)
Discount on Bonds	-	-	-	-	(188,380)	-	-		(188,380)
Premium on Bonds	-	-	-	-	-	1,742,663	-		1,742,663
Total Long-Term Liabilities	227,005	(54,790)	(233)	-	11,490,034	23,302,722	-	(269,853)	34,694,885
Total Liabilities	\$ 2,821,821	\$ 1,453,548	\$2,329,860	\$ 410,312	\$ 11,779,459	\$ 23,781,716	\$ -	\$ (278,212)	\$ 42,298,504
Net Assets	5,949,950	7,600,014	2,634,148	(139,200)	(1,047,512)	(1,932,997)	2,337	2	13,066,741
Total Liabilities and Net Assets	\$ 8,771,771	\$ 9,053,562	\$4,964,008	\$ 271,112	\$ 10,731,948	\$ 21,848,720	\$ 2,337	\$ (278,210)	\$ 55,365,245

TEACH, Inc.**Statement of Cash Flows**

For the period ended October 31, 2023

	Teach Academy of Technology	Teach Tech High School	Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School	Teach Public Schools	C & M LLC	Wooten Avila	YTD Ended 10/31/23
Cash Flows from Operating Activities							
Change in Net Assets	\$ 93,350	\$ (13,226)	\$ 2,224	\$ (25,900)	\$ (9,074)	\$ (31,228)	\$ 16,146
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Depreciation	8,936	4,467	3,730	985	24,561	59,294	101,972
Decrease/(Increase) in Operating Assets:							
Public Funding Receivables	2,198	12,295	4,556	-	-	-	19,049
Grants, Contributions & Pledges Receivable	-	-	-	-	(4,547)	(3,379)	(7,927)
Due from Related Parties	407,805	349,286	97,706	(854,796)	-	-	-
Prepaid Expenses	(28,874)	(17,399)	-	-	-	-	(46,273)
Other Assets	-	-	-	-	(73,033)	(116,693)	(189,725)
(Decrease)/Increase in Operating Liabilities:							
Accounts Payable	-	(794)	-	(488)	-	-	(1,282)
Accrued Expenses	27,480	35,328	17,029	(38,775)	-	-	41,062
Deferred Revenue	119,875	102,979	46,489	-	-	-	269,343
Other Liabilities	(851)	211	(78)	-	58,444	92,800	150,526
Total Cash Flows from Operating Activities	629,918	473,146	171,657	(918,974)	(3,650)	795	352,891
Cash Flows from Investing Activities							
Purchase of Securities	-	-	-	-	3,611	(780)	2,831
Total Cash Flows from Investing Activities	-	-	-	-	3,611	(780)	2,831
Cash Flows from Financing Activities							
Proceeds from (payments on) Long-Term Debt	(4,433)	-	-	-	39	(15)	(4,409)
Total Cash Flows from Financing Activities	(4,433)	-	-	-	39	(15)	(4,409)
Change in Cash & Cash Equivalents	625,485	473,146	171,657	(918,974)	0	(0)	351,313
Cash & Cash Equivalents, Beginning of Period	5,799,236	7,625,709	3,078,392	1,777,205	57,417	266,539	18,604,498
Cash and Cash Equivalents, End of Period	\$ 6,424,722	\$ 8,098,854	\$ 3,250,049	\$ 858,231	\$ 57,417	\$ 266,539	18,955,811

Teach Academy of Technology

Accounts Payable Aging

October 31, 2023

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Bay Alarm Company	20672351	6/27/2023	6/27/2023	\$ -	\$ -	\$ -	\$ -	\$ (159)	\$ (159)
Bay Alarm Company	3384134	6/27/2023	6/27/2023	-	-	-	-	(886)	(886)
Cell Business Equipment	77600986	9/17/2022	11/1/2022	-	-	-	-	3,602	3,602
Total Outstanding Invoices				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,557</u>	<u>\$ 2,557</u>

Teach Public Schools

Check Register

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
63863	Franchise Tax Board	CONFIDENTIAL Case #515766301 09/29/23	10/3/2023	\$ 50.00
63864	Franchise Tax Board	CONFIDENTIAL Case #562819198 09/29/23	10/3/2023	769.66
81784	Crystal Hernandez-Alvarez	Reimb - 11/03/22 - 01/04/23	10/4/2023	1,500.00
81785	Caryn Charles	STRS Excess Refund FY1920	10/9/2023	51.08
81786	Danny Ramirez	STRS Excess Refund FY1920	10/9/2023	132.93
81787	Ebow Morgan	STRS Excess Refund FY1920	10/9/2023	42.65
81788	Employment Security Dept.	UI Tax - 08/20/23 - 09/09/23	10/9/2023	25.26
81789	Evelia Leon	STRS Excess Refund FY1920	10/9/2023	44.34
81790	Laurie Decatrel	STRS Excess Refund FY1920	10/9/2023	160.35
81791	Rochelle Hunter	STRS Excess Refund FY1920	10/9/2023	56.25
81792	Young, Minney & Corr LLP	Legal Svcs as of 10/03/23	10/13/2023	292.50
81793	Franchise Tax Board	CONFIDENTIAL Case #515766301 10/13/23	10/18/2023	50.00
81794	Franchise Tax Board	CONFIDENTIAL Case #562819198 10/13/23	10/18/2023	769.66
81795	Reliable Translations, Inc.	Translation Svcs - 10/03/23	10/18/2023	123.36
81796	Staples	Bookcase (2) & Office Supplies	10/18/2023	2,225.92
81797	Franchise Tax Board	CONFIDENTIAL Case #515766301 10/31/23	10/31/2023	50.00
81798	Franchise Tax Board	CONFIDENTIAL Case #562819198 10/31/23	10/31/2023	769.66
ACH	Mosyle Corporation	Mosyle Corp	10/2/2023	2.50
ACH	My-Teacher (Google Svcs)	Google Svcs	10/2/2023	120.56
ACH	Home Depot	Home Depot	10/2/2023	260.80
ACH	Home Depot	Home Depot	10/2/2023	691.57
ACH	Employment Development Department	State Tax Pmt UI Pay Date: 09/29/23	10/2/2023	763.51
ACH	Southern California Edison	Utility Svcs - 08/17/23 - 09/17/23	10/2/2023	1,331.15
ACH	Employment Development Department	State Tax Pmt CA PIT & SDI Pay Date: 09/29/23	10/2/2023	15,794.74
ACH	Internal Revenue Service	Fed Tax Pmt Pay Date: 09/29/23	10/2/2023	58,289.79
ACH	TASC	FSA Payment - 10/23	10/3/2023	617.99
ACH	Stamps.com	USPS Stamps	10/4/2023	19.99
ACH	Home Depot	Home Depot	10/5/2023	169.23
ACH	Home Depot	Home Depot	10/5/2023	229.90
ACH	Home Depot	Home Depot	10/6/2023	431.27
ACH	North American Store	North American Store	10/6/2023	1,198.00
ACH	Chatgpt Subscription	Chatgpt Subscription	10/10/2023	20.00
ACH	Home Depot	Home Depot	10/10/2023	131.51
ACH	Hotel West Hollywood	Hotel West Hollywood	10/10/2023	995.16
ACH	Employment Development Department	State Tax Pmt UI Pay Date: 10/05/23	10/10/2023	101.20
ACH	Internal Revenue Service	Fed Tax Pmt Pay Date: 10/05/23	10/11/2023	380.22
ACH	Home Depot	Home Depot	10/12/2023	116.07
ACH	Pacific Western Bank	Bank Fee	10/16/2023	130.00
ACH	Employment Development Department	State Tax Pmt UI Pay Date: 10/13/23	10/16/2023	474.91
ACH	Employment Development Department	State Tax Pmt CA PIT & SDI Pay Date: 10/13/23	10/16/2023	16,187.48
ACH	Internal Revenue Service	Fed Tax Pmt Pay Date: 10/13/23	10/16/2023	60,238.18
ACH	TASC	FSA Payment - 10/23	10/17/2023	617.99
ACH	Officebooks.com	Officebooks.com	10/18/2023	9.00
ACH	Employment Development Department	ETT Q3 2023	10/18/2023	220.93
ACH	Amazon	Amazon Prime	10/23/2023	16.41
ACH	Home Depot	Home Depot	10/26/2023	57.04
ACH	Home Depot	Home Depot	10/26/2023	428.84
ACH	Matthew Brown	Reimb - 09/25/23 - 09/27/23	10/4/2023	1,865.70
ACH	Raul Carranza	Reimb - 09/21/23 - 09/27/23	10/4/2023	1,821.09
ACH	Enrique Robles	Reimb - 09/22/23 - 09/27/23	10/16/2023	1,507.01
ACH	Los Angeles Executive Security Group, Inc.	Security Svcs - 10/16/23 - 10/31/23	10/18/2023	1,375.00
Total Payments Issued in October				\$ 173,728.36

Teach Academy of Technology**Check Register**

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
63863	2023 CSDC Conference Registration	2023 CSDC Conference	10/9/2023	\$ 2,505.00
63864	After-School All-Stars, Los Angeles	Enrichment Svcs - 08/23	10/9/2023	17,469.66
63865	Bay Alarm Company	Security Svcs - 10/01/23 - 10/31/23	10/9/2023	420.00
63866	Charter Impact, Inc.	Payroll Processing Fee - 09/23	10/9/2023	1,326.67
63867	EMCOR Services Mesa Energy Systems, Inc.	HVAC Svcs	10/9/2023	3,718.00
63868	KS Statebank	Rent - 11/23	10/9/2023	5,721.22
63869	McGraw Hill LLC	Textbooks	10/9/2023	18,688.80
63870	Orkin	Pest Control Svcs	10/9/2023	412.97
63871	Palms Tree Care	Tree Trimming Svcs	10/9/2023	960.00
63872	ReadyRefresh	Office Expense	10/9/2023	43.94
63873	Scoot Education Inc.	Sub Svcs - 09/11/23 - 09/15/23	10/9/2023	13,678.00
63874	Wells Fargo Vendor Financial Services LLC	Copier Lease - 09/03/23 - 10/02/23	10/9/2023	1,352.33
63875	Young, Minney & Corr LLP	Legal Svcs as of 09/19/23	10/9/2023	4,814.50
63876	Amtech Elevator Services	Elevator Svcs - 10/01/23 - 12/31/23	10/13/2023	793.53
63877	AT&T	Communication Svcs - 08/28/23 - 09/27/23	10/13/2023	51.11
63878	BLX Group, LLC	PIC Workshop - 11/16/23 - 11/17/23	10/13/2023	1,550.00
63879	Charter Impact, Inc.	Business Mgmt Svcs & Student Data Svcs - 10/23	10/13/2023	22,754.50
63880	Chartersafe	Package Premium & Workers' Compensation - 11/23	10/13/2023	28,874.00
63881	Level Data	Subscription Svcs - 10/01/23 - 06/30/24	10/13/2023	1,980.00
63882	Luis Lopez	Consulting Svcs - 08/23	10/13/2023	1,400.00
63883	Nearpod, Inc.	License - 08/14/23 - 08/13/24	10/13/2023	29,945.45
63884	ONEPAK, Inc	Copier/Printer (1)	10/13/2023	1,081.00
63885	Palms Tree Care	Tree Removal	10/13/2023	2,360.00
63886	Scoot Education Inc.	Sub Svcs - 09/18/23 - 09/22/23	10/13/2023	20,944.00
63887	Staples	Office Supplies	10/13/2023	392.27
63888	Teachers on Reserve	Sub Svcs - 09/04/23 - 09/08/23	10/13/2023	1,127.83
63889	The Education Team	Sub Svcs - 09/11/23 - 09/12/23	10/13/2023	552.82
63890	Trafera, LLC	Device Repair	10/13/2023	465.97
63891	Vista Higher Learning	Textbooks	10/13/2023	2,768.38
63892	Zoom Video Communications, Inc.	Zoom Communications - 08/29/23 - 09/28/23	10/13/2023	12.02
63893	Breaunna Henderson	Homecoming - 10/27/23 - Photo Booth	10/16/2023	550.00
63894	Chester Washington Golf Course	Homecoming - 10/27/23	10/16/2023	7,703.42
63895	Daniel Alexander	Homecoming - 10/27/23 - DJ Svcs	10/16/2023	500.00
63896	Tacos Los Maches	Homecoming - 10/27/23	10/16/2023	1,650.00
63897	Delta Distributing	Janitorial Supplies	10/18/2023	450.59
63898	Diaz Locksmith	Locksmith Svcs	10/18/2023	507.00
63899	Intersection Media, LLC	LA Rail Advertising - 10/09/23 - 11/05/23	10/18/2023	12,459.23
63900	ReadyRefresh	Office Expense	10/18/2023	110.23
63901	ReadyRefresh	Office Expense	10/18/2023	105.88
63902	Scoot Education Inc.	Sub Svcs - 08/14/23 - 10/06/23	10/18/2023	13,055.00
63903	SoCal Characters	Student Recruitment Fair - 10/31/23	10/20/2023	1,075.00
ACH	CALPERS	TAT PERS 09/23	10/2/2023	19,749.30
ACH	CALSTRS	TAT STRS 09/23	10/2/2023	61,467.07
ACH	The Lincoln National Life Insurance Company	Life Ins - 10/23	10/3/2023	3,021.66
ACH	SoCalGas	Utility Svcs - 08/09/23 - 09/08/23	10/3/2023	17.33
ACH	Aflac	Supplemental Ins - 09/23	10/4/2023	879.08
ACH	PlanConnect	403B & 457 Pay Date: 09/29/23	10/11/2023	11,050.28
ACH	LADWP - 0000	Utility Svcs - 08/25/23 - 09/27/23	10/13/2023	420.30
ACH	LADWP - 7788	Utility Svcs - 07/29/23 - 09/26/23	10/13/2023	433.61
ACH	LADWP - 4569	Utility Svcs - 08/25/23 - 09/27/23	10/13/2023	3,883.47
ACH	LADWP - 1536	Utility Svcs - 08/29/23 - 09/27/23	10/16/2023	3,133.99
ACH	LADWP - 4653	Utility Svcs - 08/25/23 - 09/26/23	10/17/2023	5,272.16
ACH	PlanConnect	403B & 457 Pay Date: 10/13/23	10/17/2023	11,208.65
ACH	Republic Services #902	Janitorial Svcs - 10/23	10/24/2023	881.66

Teach Academy of Technology**Check Register**

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	Republic Services #902	Janitorial Svcs - 10/23	10/24/2023	990.62
ACH	Republic Services #902	Janitorial Svcs - 10/23	10/24/2023	996.59
ACH	California Department of Tax and Fee Administration	Use Tax Q3 2023	10/26/2023	702.00
ACH	iKreate Design & Print LLC	Posters	10/4/2023	12,899.10
ACH	Los Angeles Executive Security Group, Inc.	Training - 08/09/23	10/4/2023	1,000.00
ACH	Los Angeles Executive Security Group, Inc.	Crosswalk Safety Ambassador - 09/01/23 - 09/15/23	10/4/2023	2,250.00
ACH	Los Angeles Executive Security Group, Inc.	Security Svcs - 09/01/23 - 09/15/23	10/4/2023	2,200.00
ACH	Comprehensive Therapy Associates Inc	SpEd Svcs - 08/23	10/9/2023	27,485.82
ACH	Flow Rate Transportation	Transportation Svcs - 09/18/23 - 09/22/23	10/9/2023	9,175.00
ACH	Harbor Building Maintenance, Inc.	Janitorial Svcs - 10/23	10/9/2023	3,354.00
ACH	Harbor Building Maintenance, Inc.	Janitorial Svcs - 10/23	10/9/2023	565.00
ACH	Harbor Building Maintenance, Inc.	Janitorial Svcs - 10/23	10/9/2023	2,236.00
ACH	Harbor Building Maintenance, Inc.	Pressure Washing All Sites	10/9/2023	2,200.00
ACH	Flow Rate Transportation	Transportation Svcs - 09/25/23 - 09/29/23	10/13/2023	7,340.00
ACH	Flow Rate Transportation	Transportation Svcs - 10/02/23 - 10/06/23	10/13/2023	9,175.00
ACH	Fresh Start Healthy Meals, Inc.	Meals - 09/23	10/13/2023	21,391.50
ACH	Los Angeles Executive Security Group, Inc.	Crosswalk Safety Ambassador - 10/02/23 - 10/13/23	10/13/2023	2,250.00
ACH	Los Angeles Executive Security Group, Inc.	Security Svcs - 10/02/23 - 10/13/23	10/13/2023	2,200.00
ACH	Pacific Business Technologies North	Copier Lease - 07/27/23 - 09/01/23	10/13/2023	676.89
ACH	Pacific Business Technologies North	Copier Lease - 07/27/23 - 09/01/23	10/13/2023	1,116.91
ACH	iKreate Design & Print LLC	Office Supplies	10/16/2023	7,262.04
ACH	iKreate Design & Print LLC	Postcards & Banners	10/16/2023	3,241.20
ACH	Amazon Capital Services	Business Prime Membership	10/18/2023	1,422.41
ACH	Amazon Capital Services	Filing Cabinet (1) & School Supplies	10/18/2023	1,563.32
ACH	Amazon Capital Services	Office Supplies	10/18/2023	361.78
ACH	Amazon Capital Services	Office Supplies	10/18/2023	387.84
ACH	Amazon Capital Services	Office Supplies	10/18/2023	196.97
ACH	Amazon Capital Services	Office Supplies	10/18/2023	927.25
ACH	Amazon Capital Services	Monitor (1) & Office Supplies	10/18/2023	1,115.42
ACH	Amazon Capital Services	School Supplies	10/18/2023	303.23
ACH	Amazon Capital Services	Kitchen Table (1)	10/18/2023	164.23
ACH	Amazon Capital Services	Office Supplies	10/18/2023	47.20
ACH	Amazon Capital Services	Chair (1) & Office Supplies	10/18/2023	655.08
ACH	Amazon Capital Services	Office Supplies	10/18/2023	19.68
ACH	Amazon Capital Services	Monitor (2) & Office Supplies	10/18/2023	910.75
ACH	Amazon Capital Services	Office Supplies	10/18/2023	330.08
ACH	Amazon Capital Services	Office Supplies	10/18/2023	281.43
ACH	Amazon Capital Services	School Supplies	10/18/2023	269.04
ACH	Harbor Building Maintenance, Inc.	Maintenance Svcs - 09/23	10/18/2023	3,000.00
ACH	Los Angeles Executive Security Group, Inc.	Crosswalk Safety Ambassador - 10/16/23 - 10/31/23	10/18/2023	2,250.00
ACH	Maintex, Inc.	Janitorial Supplies	10/18/2023	566.78

Total Payments Issued in October **\$ 483,229.04**

Teach Tech High School

Check Register

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
72565	Myshel Lodrup	Reimb - 08/02/22 - 12/04/22	10/4/2023	\$ 2,000.00
72566	Barnes & Noble, Inc.	Textbooks	10/9/2023	836.31
72567	Bay Alarm Company	Security Svcs - 10/01/23 - 10/31/23	10/9/2023	880.00
72568	Department of Labor & Industries	Industrial Insurance - Acct ID 33930900	10/9/2023	252.48
72569	EMCOR Services Mesa Energy Systems, I	HVAC Svcs - 08/01/23 - 10/31/23	10/9/2023	1,984.00
72570	MPS	Textbooks	10/9/2023	1,546.58
72571	Orkin	Pest Control Svcs	10/9/2023	329.98
72572	Scoot Education Inc.	Sub Svcs - 09/11/23 - 09/15/23	10/9/2023	1,865.00
72573	Staples	Bookcase (1), Desk (1) & Office Supplies	10/9/2023	1,832.79
72574	The Education Team	Sub Svcs - 09/05/23 - 09/07/23	10/9/2023	779.52
72575	Thompson Trophy Mfg. Inc.	Plaque (6)	10/9/2023	381.97
72577	Charter Communications	Communication Svcs - 09/18/23 - 10/17/23	10/13/2023	39.99
72578	CIF Los Angeles City Section	Enrollment & Sports Fee	10/13/2023	1,323.00
72579	College Board	AP Mentoring - 01/22 - 04/22	10/13/2023	340.00
72580	Department of Industrial Relations	Inspect Fee	10/13/2023	675.00
72581	FCOC Transportation	Field Trip - 09/29/23	10/13/2023	2,100.00
72582	Garden Grove Volleyball	Volleyball Tournament - 10/07/23	10/13/2023	385.00
72583	Golf N' Stuff Group Sales	Field Trip - 09/26/23	10/13/2023	2,006.50
72584	Interquest Detection Canines	Consulting Svcs - 08/31/23	10/13/2023	187.50
72585	ONEPAK, Inc	Copier/Printer (1)	10/13/2023	548.00
72586	Orkin	Pest Control Svcs	10/13/2023	270.99
72587	Scoot Education Inc.	Sub Svcs - 09/21/23 - 09/22/23	10/13/2023	4,103.00
72588	Staples	Bookcase (5), Whiteboard (6) & Office Supplies	10/13/2023	50,008.30
72589	Teachers on Reserve	Sub Svcs - 09/04/23 - 09/08/23	10/13/2023	1,482.13
72590	Teachers on Reserve	Sub Svcs - 09/11/23 - 09/15/23	10/13/2023	5,097.69
72591	The Education Team	Sub Svcs - 09/12/23 - 09/15/23	10/13/2023	2,509.81
72592	Adolfo Dominguez	Volleyball Referee - 09/11/23	10/16/2023	93.00
72593	John Truitt	Volleyball Referee - 09/22/23	10/16/2023	79.00
72594	Kent Lee	Volleyball Referee - 10/06/23	10/16/2023	79.00
72595	Steven Chao	Volleyball Referee - 09/13/23	10/16/2023	39.50
72596	Bay Alarm Company	Security Svcs - 11/01/23 - 11/30/23	10/18/2023	820.00
72597	FCOC Transportation	Field Trip - 10/10/23	10/18/2023	2,250.00
72598	Little Tokyo Service Center	Gym Rental - 09/08/23 & 09/18/23	10/18/2023	590.00
72599	ReadyRefresh	Office Expense	10/18/2023	136.23
72600	Scoot Education Inc.	Sub Svcs - 10/02/23 - 10/06/23	10/18/2023	4,476.00
72601	Tech Verb, Inc.	License (73) - 3 Yr	10/18/2023	26,098.83
72602	The Education Team	Sub Svcs - 08/23/23	10/18/2023	500.37
ACH	CALSTRS	TTHS STRS 09/23	10/2/2023	11,807.41
ACH	CALSTRS	TTHS STRS 09/23	10/10/2023	50,000.00
ACH	The Gas Company	Utility Svcs - 08/17/23 - 09/18/23	10/6/2023	16.49
ACH	Golden State Water Company	Utility Svcs - 08/10/23 - 09/12/23	10/6/2023	40.81
ACH	Golden State Water Company	Utility Svcs - 08/10/23 - 09/14/23	10/10/2023	34.77
ACH	Golden State Water Company	Utility Svcs - 08/10/23 - 09/14/23	10/10/2023	698.04
ACH	Southern California Edison	Utility Svcs - 09/07/23 - 10/05/23	10/23/2023	12,331.77
ACH	Los Angeles Executive Security Group, In	Crosswalk Safety Ambassador - 09/01/23 - 09/15/23	10/4/2023	2,250.00
ACH	Comprehensive Therapy Associates Inc	SpEd Svcs - 08/23	10/9/2023	17,656.00
ACH	Harbor Building Maintenance, Inc.	Janitorial Svcs - 10/23	10/9/2023	4,472.00
ACH	Maintex, Inc.	Janitorial Supplies	10/9/2023	794.44
ACH	AA Commercial Moving	Moving Svcs	10/13/2023	1,007.40
ACH	Los Angeles Executive Security Group, In	Crosswalk Safety Ambassador - 10/02/23 - 10/13/23	10/13/2023	3,352.50
ACH	Maintex, Inc.	Janitorial Supplies	10/13/2023	283.33
ACH	MCD Apparel LLC	Polo Shirt (13)	10/13/2023	640.58
ACH	Pacific Business Technologies North	Copier Lease - 07/27/23 - 09/01/23	10/13/2023	2,202.65

Teach Tech High School**Check Register**

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	Tremaine Peters	Volleyball Referee - 09/22/23	10/13/2023	85.00
ACH	Amazon Capital Services	School Supplies	10/18/2023	816.64
ACH	Amazon Capital Services	Microwave (2), Couch (1) & Office Supplies	10/18/2023	1,715.59
ACH	Amazon Capital Services	Yamaha Piano (1) & School Supplies	10/18/2023	1,042.34
ACH	Amazon Capital Services	LED Clock (1) & School Supplies	10/18/2023	309.61
ACH	Amazon Capital Services	School Supplies	10/18/2023	656.00
ACH	Amazon Capital Services	Office Supplies	10/18/2023	101.71
ACH	Amazon Capital Services	Office Supplies	10/18/2023	409.70
ACH	Amazon Capital Services	Office Supplies	10/18/2023	95.47
ACH	Amazon Capital Services	Projector Screen (1), Privacy Screen (1), Chair (1)	10/18/2023	321.88
ACH	Amazon Capital Services	Office Chair (10), Couch (1) & Office Supplies	10/18/2023	1,754.25
ACH	Amazon Capital Services	Office Supplies	10/18/2023	10.95
ACH	Amazon Capital Services	File Cabinet (1) & School Supplies	10/18/2023	371.80
ACH	Amazon Capital Services	School Supplies	10/18/2023	915.83
ACH	Amazon Capital Services	Docking Station (1) & Office Supplies	10/18/2023	291.07
ACH	Amazon Capital Services	School Supplies	10/18/2023	261.38
ACH	Flow Rate Transportation	Field Trip - 10/18/23	10/18/2023	1,000.00
ACH	Los Angeles Executive Security Group, In	Crosswalk Safety Ambassador - 10/16/23 - 10/31/23	10/18/2023	3,375.00
ACH	Maintex, Inc.	Janitorial Supplies	10/18/2023	128.11
ACH	Maintex, Inc.	Janitorial Supplies	10/18/2023	868.63
ACH	Facilitron Inc.	Facilitron, Inc	10/4/2023	1,005.59

Total Payments Issued in October **\$ 242,052.21**

Teach Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School**Check Register**

For the period ended October 31, 2023

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
11049	After-School All-Stars, Los Angeles	Enrichment Svcs - 08/23	10/9/2023	\$ 6,257.75
11050	Bay Alarm Company	Security Svcs - 10/01/23 - 10/31/23	10/9/2023	125.00
11051	EMCOR Services Mesa Energy Systems, Inc.	HVAC Svcs - 08/01/23 - 10/31/23	10/9/2023	596.00
11052	Orkin	Pest Control Svcs	10/9/2023	196.99
11053	The Education Team	Sub Svcs - 09/05/23 - 09/08/23	10/9/2023	1,441.24
11054	Amplify Education, Inc.	School Supplies	10/13/2023	161.46
11055	Avante Technologies	50% Deposit of quote	10/13/2023	7,052.62
11056	Sharon Rhee	Reimb - 08/11/23	10/13/2023	167.41
11057	The Education Team	Sub Svcs - 09/11/23 - 09/15/23	10/13/2023	3,068.29
11058	Irvine Park Railroad	Pumpkin Patch Tour - 10/24/23	10/16/2023	774.00
11059	Staples	Office Supplies	10/18/2023	1,360.25
11060	The Education Team	Sub Svcs - 09/26/23 - 09/29/23	10/18/2023	913.56
ACH	CALSTRS	TES STRS 09/23	10/2/2023	27,562.91
ACH	Los Angeles Executive Security Group, Inc.	Crosswalk Safety Ambassador - 09/01/23 - 09/15/23	10/4/2023	1,125.00
ACH	Comprehensive Therapy Associates Inc	SpEd Svcs - 08/23	10/9/2023	16,652.43
ACH	Harbor Building Maintenance, Inc.	Janitorial Svcs - 10/23	10/9/2023	3,354.00
ACH	Fresh Start Healthy Meals, Inc.	Meals - 09/23	10/13/2023	37,151.25
ACH	Maintex, Inc.	Janitorial Supplies	10/13/2023	92.74
ACH	Maintex, Inc.	Janitorial Supplies	10/13/2023	870.85
ACH	Maintex, Inc.	Janitorial Supplies	10/13/2023	140.16
ACH	Amazon Capital Services	Monitor (2) & Office Supplies	10/18/2023	1,038.87
ACH	Amazon Capital Services	Office Supplies	10/18/2023	530.40
ACH	Amazon Capital Services	School Supplies	10/18/2023	2,317.34
ACH	Amazon Capital Services	Office Supplies	10/18/2023	501.48
Total Payments Issued in October				\$ 113,452.00

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Dec-08	School-Based Medi-Cal Administrative Activities (SMAA) - All charter schools participating in the SMAA program are required to participate in this reporting. The SMAA program reimburse schools for the federal share (50%) of the certain costs for administering the Medi-Cal program. (Due Date Extended)	TEACH with Charter Impact support	No	No	https://www.dhcs.ca.gov/provgovpart/Pages/SMAA
FINANCE	Dec-15	Annual Audit Review and Board Approval - Charter Schools are required to submit an independent audit report to the CDE, the State Controller's Office (SCO), the local County Superintendent of Schools, and, if applicable, the chartering entity, by December 15 of each year.	TEACH with Charter Impact support	Yes	No	https://www.cde.ca.gov/fg/au/ag/submitaudittrpt.asp
DATA TEAM	Dec-15	CALPADS - Fall 1 Certification deadline - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 1 data within CALPADS, which can impact a number of things, including LCFF funding, reclassified fluent-English proficient (RFEP) counts/rates, and A-G graduate counts.	Charter Impact with TEACH support	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA TEAM	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	TEACH	No	Yes	https://www.cde.ca.gov/fg/sf/pa/
DATA	Jan-02	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 4, 2023. Schools have until March 1, 2024 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	TEACH	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-12	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2023 - December 31, 2023.	Charter Impact with TEACH support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact with TEACH support	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Jan-19	ASES Grant Renewal - After School Education and Safety Program applications and renewals due to the CDE for fiscal year 2024/25. Grants are scheduled to be renewed every three years.	TEACH	No	Yes	https://www.cde.ca.gov/ls/ex/asesrenewalcycles.asp
DATA	Jan-26	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used to in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	TEACH	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Jan-31	ASES - 2nd Quarter Expenditure Report - The ASES Program funds the establishment of local after school education and enrichment programs. These programs are created through partnerships between schools and local community resources to provide literacy, academic enrichment and safe constructive alternatives for students in kindergarten through ninth grade (K-9).	TEACH with After School Provider support	No	No	https://www.cde.ca.gov/ls/ex/asesduedates.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	TBD	Federal Stimulus Annual Report - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2022 - June 30, 2023.	Charter Impact with TEACH support	No	No	https://www.cde.ca.gov/fg/cr/anreporhelp.asp

Coversheet

TEACH Inc. Annual Independent Audit Report - FYE June 30, 2023

Section: III. Items Scheduled for Information and Potential Action
Item: B. TEACH Inc. Annual Independent Audit Report - FYE June 30, 2023
Purpose: Vote
Submitted by:
Related Material: Teach Governance Ltr v12-08.pdf
Teach MRL - DO NOT SIGN.pdf
Teach FS Draft v12-08.pdf

Board of Directors
Teach, Inc.
Los Angeles, California

We have audited the consolidated financial statements of Teach, Inc. (the Organization) as of and for the year ended June 30, 2023, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated July 21, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the consolidated financial statements.

The Organization changed accounting policies related to the change in accounting principle by adopting Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023.

We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the consolidated financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the consolidated financial statements which were particularly sensitive or required substantial judgments by management.

Consolidated financial statement disclosures

Certain consolidated financial statement disclosures are particularly sensitive because of their significance to consolidated financial statement users. There were no particularly sensitive consolidated financial statement disclosures.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Board of Directors
Teach, Inc.
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Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the consolidated financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's consolidated financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the consolidated financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the TEACH Academy of Technologies, TEACH Tech Charter High School, TEACH Preparatory Elementary, TEACH Public Schools, Inc., Cunningham and Morris, LLC, TEACH Foundation, Wooten Avila LLC, and Eliminations columns in the statements of financial position, activities, and cash flows, Schedule of Instructional Time, Schedule of Average Daily Attendance, and Reconciliation of Annual Financial Report with Audited Consolidated Financial Statements (collectively, the supplementary information) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated REPORT DATE.

The Local Education Agency Organization Structure accompanying the consolidated financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information was not subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we did not express an opinion or provide any

* * *

Upcoming auditing standards

Our promise is to get to know you and help you. For your consideration, we provided recent auditing standards applicable to your Organization.

Accounting Estimates and Risk Assessment –

- Effective for audits of consolidated financial statements for periods ending on or after December 15, 2023. For your Organization – June 30, 2024's consolidated financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the entity's system of internal control and assessing control risk (SAS 145).

Board of Directors
Teach, Inc.
Page 4

- Additional consideration on the entity and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

This communication is intended solely for the information and use of the Board of Directors and management of Teach, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

REPORT DATE

CliftonLarsonAllen LLP
2210 East Route 66
Glendora, CA 91740

This representation letter is provided in connection with your audit of the consolidated financial statements of Teach, Inc., which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, for the purpose of expressing an opinion on whether the consolidated financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of REPORT DATE, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated March 11, 2023, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control over the receipt and recording of contributions.
5. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including, but not limited to, accounts receivable or payable, sales, purchases, loans, transfers, leasing arrangements, and guarantees, have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
8. We have not identified or been notified of any uncorrected financial statement misstatements.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Material concentrations have been properly disclosed in accordance with U.S. GAAP. Concentrations refer to individual or group concentrations of contributors, grantors, clients, customers, suppliers, lenders, products, services, fund-raising events, sources of labor or materials, licenses or other rights, or operating areas or markets for which events could occur that would significantly disrupt normal finances within the next year.
11. Guarantees, whether written or oral, under which the entity is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
12. Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the financial statement date and have been reduced to their estimated net realizable value.
13. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements have been properly disclosed.
14. We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with U.S. GAAP.
15. We have implemented ASU 2016-02, *Leases* (Topic 842) during the audit period. We have implemented the new accounting standard in accordance with the transition guidance prescribed in the ASU. We have sufficient and appropriate documentation supporting all estimates and judgments underlying the amounts recorded and disclosed in the financial statements.
16. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
17. We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of assets might not be recoverable and, when necessary, have appropriately recorded the adjustment.
18. The cost allocation methods used to allocate the entity's expenses to the appropriate functional classification as program services, management and general, and fundraising are properly supported by

the entity's books and records. The cost allocation methods used are rational, systematic, and consistently applied. The bases used for allocation of functional expenses are reasonable.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.

8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Teach, Inc.; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
12. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
13. Teach, Inc. is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the entity's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
14. We acknowledge our responsibility for presenting the Schedule of Expenditures of Federal Awards and related footnotes, Local Education Agency Organization Structure, Schedule of Instructional Time, Schedule of Average Daily Attendance, and Reconciliation of Annual Financial Report with Audited Financial Statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
15. As part of your audit, you prepared the draft financial statements, related notes, schedule of expenditures of federal awards, and supplementary information. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for those financial statements, related notes, schedule of expenditures of federal awards,

and supplementary information. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.

16. We have evaluated the adequacy and results of the lease accounting services performed and accept responsibility for the results. We acknowledge our responsibility for our lease asset and lease liability (lease schedule) based on the lease information provided by us. We have reviewed our lease contracts and related lease schedule and have determined and accept responsibility for all inputs, outputs, assumptions and estimates included in the lease schedule, including specific review of underlying contracts for accuracy of data input. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your lease services; have made all significant management judgments and decisions; and have assumed all management responsibilities. We have also ensured that the entity's data and records are complete and received sufficient information to oversee the service.
17. In regards to the preparation of the informational tax return services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.
 - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.
18. With respect to state compliance:
 - a. We are responsible for understanding and complying with, and have complied with the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and has established and maintained effective internal control over compliance that provides reasonable assurance that the organization is in compliance with regulations.
 - b. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over state compliance that provides reasonable assurance that we are meeting state compliance requirements. We believe the internal control system is adequate and is functioning as intended.
 - c. We have identified and disclosed to you all of our state programs and related activities subject to the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.

- d. We have made available to you all correspondence with state agencies relevant to state compliance.
- e. We have disclosed to you any communications from state agencies concerning possible noncompliance with compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- f. We have complied with the compliance requirements and confirm that there were no amounts questioned and no known noncompliance with state compliance requirements.
- g. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- h. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- i. We have made available to you all documentation related to compliance requirements.
- j. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- k. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- l. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- m. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the state compliance requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel.

19. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.

- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements, including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards.
- j. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance

requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

- k. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- q. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- s. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
 - x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
 - y. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
20. We have a process to track the status of audit findings and recommendations.
21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Signature: _____ Title: _____

Draft - For Discussion Only - DO NOT SIGN

TEACH, INC.

**CONSOLIDATED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023

OPERATING:

TEACH Academy of Technologies - #1206

TEACH Tech Charter High School - #1658

**TEACH Preparatory Mildred S. Cunningham & Edith H. Morris
Elementary - #2004**

Draft - For Discussion Only

**TEACH, INC.
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Teach, Inc.
Los Angeles, California

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Teach, Inc. (the Organization), a California nonprofit public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated financial statements section of our report. We are required to be independent of Teach, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

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

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

Board of Directors
Teach, Inc.

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Organization's consolidated financial statements as a whole. The TEACH Academy of Technologies, TEACH Tech Charter High School, TEACH Preparatory Elementary, TEACH Public Schools, Inc., Cunningham and Morris, LLC, TEACH Foundation, Wooten Avila LLC, and Eliminations columns in the statements of financial position, activities, and cash flows as well as the supplementary information (as identified in the table of contents) accompanying supplementary schedules, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the consolidated financial statements.

Board of Directors
Teach, Inc.

Such information is the responsibility of management and, except for the portion marked “unaudited”, was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole. The Local Education Agency Organization Structure, which is marked “unaudited”, has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated REPORT DATE on our consideration of the Organization’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 the Organization’s internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

TEACH, INC.
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 19,586,833
Accounts Receivable - Federal and State	3,169,698
Accounts Receivable - Other	1,127,376
Prepaid Expenses and Other Assets	181,058
Total Current Assets	<u>24,064,965</u>

LONG-TERM ASSETS

Restricted Cash and Cash Equivalents	3,387,791
Property, Plant, and Equipment, Net	30,004,788
Total Long-Term Assets	<u>33,392,579</u>

Total Assets	<u><u>\$ 57,457,544</u></u>
--------------	-----------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 2,042,585
Deferred Revenue	5,416,443
Interest Payable	58,498
Notes Payable, Current Portion	53,194
Bonds Payable, Current Portion	345,000
Total Current Liabilities	<u>7,915,720</u>

LONG-TERM LIABILITIES

Notes Payable, Net	62,060
Bonds Payable, Net	34,313,310
Total Long-Term Liabilities	<u>34,375,370</u>

Total Liabilities	42,291,090
-------------------	------------

NET ASSETS

Without Donor Restrictions	15,166,454
Total Net Assets	<u>15,166,454</u>

Total Liabilities and Net Assets	<u><u>\$ 57,457,544</u></u>
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See accompanying Notes to Consolidated Financial Statements.

(4)

TEACH, INC.
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

REVENUES, WITHOUT DONOR RESTRICTIONS

State Revenue:	
State Aid	\$ 10,573,397
Other State Revenue	3,769,578
Federal Revenue:	
Grants and Entitlements	3,635,709
Local Revenue:	
In-Lieu Property Tax Revenue	3,398,577
Contributions	1,380
Interest Revenue	171,102
Investment Gain	41,267
Other Revenue	10,004
Total Revenues	<u>21,601,014</u>

EXPENSES

Program Services	12,460,410
Management and General	7,406,612
Total Expenses	<u>19,867,022</u>

CHANGE IN NET ASSETS

1,733,992

Net Assets Without Donor Restrictions - Beginning of Year

13,432,462**NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR**\$ 15,166,454

See accompanying Notes to Consolidated Financial Statements.

(5)

TEACH, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries and Wages	\$ 5,461,389	\$ 2,293,695	\$ 7,755,084
Pension Expense	839,208	265,842	1,105,050
Other Employee Benefits	529,383	218,762	748,145
Payroll Taxes	275,631	108,055	383,686
Management Fees	-	238,225	238,225
Legal Expenses	-	23,262	23,262
Accounting Expenses	-	46,044	46,044
Instructional Materials	897,418	14,593	912,011
Other Fees for Services	3,866,587	127,351	3,993,938
Advertising and Promotion Expenses	-	15,100	15,100
Office Expenses	-	426,613	426,613
Occupancy Expenses	451,825	335,410	787,235
Travel Expenses	18,608	63,855	82,463
Interest Expense	-	1,774,605	1,774,605
Depreciation Expense	120,361	1,138,468	1,258,827
Amortization Expense	-	17,822	17,822
Insurance Expense	-	198,567	198,567
Other Expenses	-	100,343	100,345
	<u>\$ 12,460,410</u>	<u>\$ 7,406,612</u>	<u>\$ 19,867,022</u>
Total Expenses by Function			

See accompanying Notes to Consolidated Financial Statements.

(6)

TEACH, INC.
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 1,733,992
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	1,258,831
Amortization of Debt Issuance Cost and Discount	21,145
(Increase) Decrease in Assets:	
Accounts Receivable - Federal and State	788,204
Accounts Receivable - Other	318,346
Prepaid Expenses and Other Assets	(72,215)
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	122,614
Deferred Revenue	4,530,332
Net Cash Provided by Operating Activities	<u>8,701,249</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant, and Equipment	<u>(724,310)</u>
Net Cash Used by Investing Activities	(724,310)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayments of Notes/Bonds Payable	(398,198)
Bond Issuance Costs	21,145
Bond Discount/Premium	<u>(44,472)</u>
Net Cash Used by Financing Activities	<u>(421,525)</u>

NET CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH

7,555,414

Cash, Cash Equivalents, and Restricted Cash - Beginning of Year

15,419,210**CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR**\$ 22,974,624**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION**

Cash Paid for Interest	<u>\$ 1,774,605</u>
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RECONCILIATION OF CASH, CASH EQUIVALENTS, AND RESTRICTED CASH REPORTED WITHIN THE STATEMENT OF FINANCIAL POSITION

Cash and Cash Equivalents	\$ 19,586,833
Restricted Cash and Cash Equivalents	<u>3,387,791</u>
Total Cash, Cash Equivalents, and Restricted Cash Shown in the Statement of Financial Position	<u><u>\$ 22,974,624</u></u>

See accompanying Notes to Consolidated Financial Statements.

(7)

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Teach, Inc. (the School) was incorporated in the state of California on January 2, 2001, under the Nonprofit Public Benefit Corporation Law for public and charitable purposes. The School is comprised of TEACH Public Schools, Inc. (charter management organization), TEACH Academy of Technologies, TEACH Tech Charter High School, and TEACH Preparatory Mildred S. Cunningham & Edith H. Morris Elementary (TEACH Preparatory Elementary), Cunningham & Morris, LLC, and Wooten Avila, LLC.

TEACH Academy of Technologies petitioned and was approved through Los Angeles Unified School District for a charter for a five-year period ending in 2020 under the Education Code Section 47612 and 47613.5, and began operations in 2010. TEACH Tech Charter High School petitioned and was approved through Los Angeles Unified School District for a charter for a five-year period ending in 2019 under the Education Code Section 47612 and 47613.5, and began operations in 2014. TEACH Preparatory Elementary petitioned and was approved through Los Angeles Unified School District for a charter for a five-year period ending in 2023 under the Education Code Section 47612 and 47613.5, and began operations in August 2018.

The School currently serves approximately 1,148 students in Transitional Kindergarten through Grade 12.

The mission of the School is to create a high quality, innovative teaching, and learning environment that focuses on literacy; integrating state-of-the-art technologies across the core curriculum to achieve academic proficiency for all students.

Cunningham & Morris, LLC, and Wooten Avila, LLC., are limited liability companies whose single member is Teach, Inc. The purpose of the LLCs includes owning and leasing real property to Teach, Inc.

TEACH Inc. Foundation is a nonprofit corporation which was formed to operate exclusively for the benefit of, to perform the functions of, or to carry out the purposes of Teach Inc.

Principles of Consolidation

The consolidated financial statements include the accounts of TEACH, Inc. and its single member limited liability company subsidiary: Cunningham & Morris, LLC and Wooten Avila, LLC, and Teach Inc. Foundation, collectively referred to as the Organization. All material intercompany transactions have been eliminated.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Basis of Accounting

The consolidated financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of consolidated 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, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the Organization's programs and other activities have been presented in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources. The expenses that are allocated include management fees, legal, accounting, advertising, travel, interest, depreciation, insurance and other expenses, which are allocated on a directly allocation basis, as well as salaries and wages, benefits, payroll taxes, other fees for service, office expenses, and occupancy, which are allocated on the basis of estimates of time and effort.

Net Asset Classes

Net assets, revenues, gains, and losses 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.

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. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. 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.

Cash and Cash Equivalents

The Organization defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2023. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Plant, and Equipment

Property, plant, and equipment are stated at cost, if purchased, or at estimated fair value, if donated. The Organization capitalizes all expenditures for land, buildings, and equipment in excess \$1,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset. The useful lives range varies from 3 to 35 years.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agency of the Organization is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the Organization based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the consolidated statement of financial position. As of June 30, 2023, the Organization has conditional grants of \$5,949,819 of which \$5,528,437 is recognized as deferred revenue in the consolidated statement of financial position.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Organization does not allow employees to carryover unused vacation. Accordingly, there were no accumulated absence benefits at June 30, 2023.

Income Taxes

Teach, Inc. and TEACH Foundation are nonprofit entities exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. Teach, Inc. and TEACH Foundation file an exempt Organization return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Cunningham & Morris, LLC and Wooten Avila, LLC are considered disregarded entities and therefore exempted from the payment of income taxes. The LLCs have been granted exemption from the California state LLC fee under California Revenue and Taxation Code.

Leases

The Organization leases operating and office facilities with intercompany parties. All intercompany transactions have been eliminated. The Organization determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, and operating lease liabilities on the consolidated statement of financial position. Finance leases are included in financing ROU assets, and lease liabilities – financing on the consolidated statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or ROU assets on the consolidated statement of financial position.

The Organization has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Adoption of New Accounting Standards

In February 2016, the FASB issued Accounting Standards Update 2016-02, *Leases* (ASC 842). The new standard increases transparency and comparability among organizations by requiring the recognition of ROU assets and lease liabilities on the consolidated statement of financial position. Most prominent of the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of consolidated financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases

The Organization adopted the requirements of the guidance effective July 1, 2022 and has elected to apply the provisions of this standard to the beginning of the period of adoption with certain practical expedients available.

The Organization has elected to adopt the package of practical expedients available in the year of adoption. The Organization has elected to adopt the available practical expedient to use hindsight in determining the lease term and in assessing impairment of the Organization's ROU assets.

The Organization elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the Organization elected the hindsight practical expedient to determine the lease term for existing leases.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards (Continued)

As a result of the adoption of the new lease accounting guidance, on the consolidating statement of financial position in the supplementary section, the Organization recognized on July 1, 2022 a ROU asset at the carrying amount of the lease asset of \$44,540,389. The Organization also recognized on July 1, 2022 a lease liability of \$44,678,973, which represents the present value of the remaining lease payments discounted using the risk-free rate of 3.11%.

The leases subject to ASC 842 are intercompany agreements within the Organization. On the consolidated statement of financial position, these have been eliminated. The standard had a material impact on the consolidated statement of financial position but did not have an impact on the consolidated statement of activities, nor the consolidated statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Evaluation of Subsequent Events

The Organization has evaluated subsequent events through REPORT DATE, the date these consolidated financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$23,883,907.

As part of its liquidity management plan, the Organization monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Organization structures its financial assets to be available as general expenditures, liabilities, and other obligations come due.

NOTE 3 CONCENTRATION OF CREDIT RISK

The Organization also maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC). Amounts over the FDIC insurance are insured by the bank up to 110%. At times, cash in these accounts exceeds the insured amounts. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying consolidated financial statements are presented net of accumulated depreciation. Depreciation expense was \$1,258,827 as of June 30, 2023.

The components of property, plant, and equipment as of June 30, 2023 are as follows:

	TEACH Academy of Technologies	TEACH Tech Charter High School	TEACH Preparatory Elementary	TEACH Public Schools, Inc.	Cunningham and Morris, LLC	Wooten Avila LLC	Total
Construction in Progress	\$ 848,313	\$ -	\$ -	\$ (1,311)	\$ 31,000	\$ 1,074,712	\$ 1,952,714
Land	-	-	-	-	3,280,111	900,000	4,180,111
Buildings	-	-	-	-	7,786,399	19,567,084	27,353,483
Leasehold Improvements	732,285	200,504	163,866	79,181	-	-	1,175,836
Furniture, Fixtures, and Equipment	306,899	281,729	182,896	43,785	-	-	815,309
Total Property, Plant, and Equipment	1,887,497	482,233	346,762	121,655	11,097,510	21,541,796	35,477,453
Less: Accumulated Depreciation	(635,341)	(279,717)	(129,939)	(73,781)	(1,902,292)	(2,451,595)	(5,472,665)
Property, Plant, and Equipment, Net	<u>\$ 1,252,156</u>	<u>\$ 202,516</u>	<u>\$ 216,823</u>	<u>\$ 47,874</u>	<u>\$ 9,195,218</u>	<u>\$ 19,090,201</u>	<u>\$ 30,004,788</u>

NOTE 5 BONDS PAYABLE

In November 2016, Cunningham & Morris, LLC obtained financing through the CSFA. The amount loaned to the LLC was \$12,530,000 to be applied to the finance or refinance certain costs of the acquisition, construction, improvement, equipping and furnishing of charter school facilities. The loan agreement requires the LLC and TEACH, Inc. to comply with various covenants, conditions, and restrictions, including maintaining certain financial ratios. The bonds bear interest rates ranging from 5.250% to 5.875%.

In December 2019, Wooten Avila, LLC obtained financing through the CSFA. The amount loaned to the LLC was \$22,310,000 to be applied to the finance or refinance certain costs of the acquisition, construction, improvement, equipping and furnishing of charter school facilities. The loan agreement requires the LLC and TEACH, Inc. to comply with various covenants, conditions, and restrictions, including maintaining certain financial ratios. The bonds bear interest rates ranging from 4.00% to 5.00%

The LLCs is required to maintain in a bond reserve cash account an amount equal to the bond reserve requirement which is calculated as the least of (a) 10% of the proceeds from the bonds (b) maximum annual debt service with respect to the bonds outstanding, (c) 125% of average annual debt service with respect to the bonds or (d) the last bond year only, the total debt service with respect to the bonds outstanding.

Bonds payable are reported on the consolidated statement of financial position, net of a discount of \$190,568, net of premium \$1,759,420 and net of issue costs of \$675,542. The discount, premium and issue costs are amortized to amortization expense over the life of the bonds.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 BOND PAYABLE (CONTINUED)

A portion of the bonds are subject to early redemption at the option of the LLC on any date after June 1, 2026 together with accrued interest.

Future maturities of bonds payable are as follows:

<u>Year Ending June 30,</u>	Cunningham and Morris, LLC	Wooten Avila LLC	Total
2024	\$ 170,000	\$ 175,000	\$ 345,000
2025	175,000	190,000	365,000
2026	190,000	195,000	385,000
2027	200,000	205,000	405,000
2028	210,000	215,000	425,000
Thereafter	10,965,000	20,875,000	31,840,000
Total Future Maturities	11,910,000	21,855,000	33,765,000
Bond Issue Costs	(234,433)	(441,109)	(675,542)
Bond Premium	-	1,759,420	1,759,420
Bond Discount	(190,568)	-	(190,568)
Total Bond Payable	<u>\$ 11,484,999</u>	<u>\$ 23,173,311</u>	<u>\$ 34,658,310</u>

NOTE 6 NOTES PAYABLE

In August 2018, the Organization obtained a note payable in the amount of \$372,360. The note is secured by modular buildings previously purchase by the Organization. The note does not have a stated interest rate, but requires monthly payments of \$5,721.22 and has an imputed interest rate of 7.55%. The note matures on July 1, 2025. The balance as of June 30, 2023 was \$115,254.

In August 2019, the Organization entered into a Charter School Revolving Loan with the California School Finance Authority, in the amount of \$150,000. The loan bears an interest rate of 2.21% and matures in October 2022. The loan has been paid and has a \$0 balance as of June 30, 2023.

Future maturities under notes payable are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 53,194
2025	62,060
Total Future Maturities	<u>\$ 115,254</u>

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 PARTICIPATION IN JOINT POWERS AUTHORITY

The Organization entered into a Joint Powers Agreement (JPA) known as "CharterSAFE" through the California Charter Schools Association Joint Powers Authority (CCSA-JPA), a self-insurance plan for workers' compensation, property/casualty, and school board liability insurance. The CCSA-JPA is governed by a board consisting of a representative from each member organization. The board controls the operation of the CCSA-JPA including selection of management and approval of operating budgets, independent of any influence by the member organizations beyond their representation on the board. Each member organization pays a premium commensurate with the level of coverage requested and share surpluses and deficits proportionate to their participation in the CCSA-JPA. The CCSA-JPA is a separate entity which is audited by an independent accounting firm.

NOTE 8 EMPLOYEE RETIREMENT

Multiemployer Defined Benefit Pension Plans

Qualified employees are covered under multiemployer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multiemployer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the Organization chooses to stop participating in the multiemployer plan, it may be required to pay a withdrawal liability to the Plan. The Organization has no plans to withdraw from this multiemployer plan.

State Teachers' Retirement System (STRS)

Plan Description

The Organization contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS. The Plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2022 total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 EMPLOYEE RETIREMENT (CONTINUED)

State Teachers' Retirement System (STRS) (Continued)

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The Organization's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 611,130	100%
2022	776,277	100%
2023	956,982	100%

Public Employees' Retirement System (PERS)

Plan Description

The Organization contributes to the Organization Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2022, the Organization Employer Pool total plan assets are \$79.3 billion, the present value of accumulated plan benefits is \$113.7 billion, contributions from all employers totaled \$3.55 billion, and the plan is 69.8% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2023 was 25.37%. The contribution requirements of the plan members are established and may be amended by state statute.

TEACH, INC.
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS) (Continued)

Funding Policy (Continued)

The Organization's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2021	\$ 64,257	100%
2022	108,576	100%
2023	132,834	100%

NOTE 9 CONTINGENCIES, RISKS AND UNCERTAINTIES

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

Draft - For Discussion Only

SUPPLEMENTARY INFORMATION

Draft - For Discussion Only

TEACH, INC.
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
YEAR ENDED JUNE 30, 2023
(SEE INDEPENDENT AUDITORS' REPORT)
UNAUDITED

The Organization was established in the state of California on January 2, 2001, when it was granted its charter under the Nonprofit Public Benefit Corporation Law for public and charitable purposes. The Organization was granted its charter by the Los Angeles Unified School District (the District) and its charter school status from the California Department of Education. The charter may be revoked by the District for material violations of the charter, failure to meet or make progress toward student outcomes, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

The charter schools operated and charter numbers are as follows:

TEACH Academy of Technologies – charter number 1206

TEACH Tech Charter High School – charter number 1658

TEACH Preparatory Mildred S. Cunningham & Edith H. Morris Elementary – charter number 2004

The Board of Directors and the Administrator as of June 30, 2023 were as follows:

BOARD OF DIRECTORS

Member	Office	Term Expires (2-Year Term)
Cecilia Sandoval	Board Chair	July 2023
Spencer Burrows	Secretary	May 2025
Sanjay Athalye	Member	November 2024
James Lobdell	Member	September 2024
Austin Dragon	Member	July 2023

ADMINISTRATOR

Raul Carranza	Superintendent
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TEACH, INC.
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023

	Instructional Minutes		Traditional Calendar Days	Status
	Requirement	Actual		
TEACH Preparatory Elementary:				
Grade TK/K	36,000	58,590	180	In compliance
Grade 1	50,400	57,420	180	In compliance
Grade 2	50,400	57,420	180	In compliance
Grade 3	50,400	60,120	180	In compliance
Grade 4	54,000	60,120	180	In compliance
TEACH Academy of Technologies:				
Grade 5	54,000	64,845	180	In compliance
Grade 6	54,000	64,845	180	In compliance
Grade 7	54,000	64,845	180	In compliance
Grade 8	54,000	64,845	180	In compliance
TEACH Tech Charter High School:				
Grade 9	64,800	69,780	180	In compliance
Grade 10	64,800	69,780	180	In compliance
Grade 11	64,800	69,780	180	In compliance
Grade 12	64,800	69,780	180	In compliance

Draft - For Discussion Only

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
TEACH Preparatory Elementary:				
Grades TK/K-3	175.10	175.10	175.34	175.34
Grade 4	47.57	47.57	47.43	47.43
ADA Totals	<u>222.67</u>	<u>222.67</u>	<u>222.77</u>	<u>222.77</u>
TEACH Academy of Technologies:				
Grades 5-6	155.45	155.45	154.99	154.99
Grades 7-8	221.40	221.40	220.59	220.59
ADA Totals	<u>376.85</u>	<u>376.85</u>	<u>375.58</u>	<u>375.58</u>
TEACH Tech Charter High School:				
Grades 9-12	369.39	369.39	366.22	366.22
ADA Totals	<u>369.39</u>	<u>369.39</u>	<u>366.22</u>	<u>366.22</u>
ADA Totals	<u><u>968.91</u></u>	<u><u>968.91</u></u>	<u><u>964.57</u></u>	<u><u>964.57</u></u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

	<u>TEACH Academy of Technologies</u>	<u>TEACH Tech Charter High School</u>	<u>TEACH Preparatory Elementary</u>
June 30, 2023 Annual Financial Report Fund Balances (Net Assets)	\$ 6,784,313	\$ 8,122,806	\$ 3,063,263
Adjustments and Reclassifications:			
Increase (Decrease) of Fund Balance (Net Assets):			
Cash and Cash Equivalents	19,644	41,490	28,909
Accounts Receivable - Federal and State	(257,366)	47,321	616,341
Accounts Receivable - Other	92,270	141,784	489,786
Prepaid Expenses and Other Assets	-	(210)	-
Deferred Rent Asset	-	(55,634)	-
Operating Right-of-Use Asset	16,374,730	15,625,298	11,762,510
Accounts Payable and Accrued Liabilities	(5,241)	(39,261)	(943,049)
Deferred Revenue	221,891	10,157	(595,391)
Deferred Rent Liability	184,488	-	-
Operating Lease Liability	<u>(16,560,306)</u>	<u>(15,570,773)</u>	<u>(11,765,174)</u>
Net Adjustments and Reclassifications	<u>70,110</u>	<u>200,172</u>	<u>(406,068)</u>
June 30, 2023 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 6,854,423</u>	<u>\$ 8,322,978</u>	<u>\$ 2,657,195</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

**TEACH, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass- Through Entity Identifying Number	Additional Award Identification	TEACH Academy of Technologies	TEACH Tech Charter High School	TEACH Preparatory Elementary	Total
U.S. Department of Education							
Pass-Through Program from California Department of Education:							
Every Child Succeeds Act							
Title I, Part A, Basic Grants: Low-Income and Neglected	84.010	14329		\$ 216,361	\$ 191,463	\$ 112,062	\$ 519,886
Title II, Part A, Teacher Quality	84.367	14341		41,636	40,314	13,687	95,637
Title III, Part A, Limited English Proficiency	84.365	14346		-	-	737	737
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15391		16,969	14,089	10,000	41,058
Title IV 21st Century Grant Community Learning Center	84.287	14349		86,655	-	-	86,655
Special Education Cluster - IDEA Basic Local Assistance	84.027	13379		94,512	94,763	59,489	248,764
Total Special Education Cluster				94,512	94,763	59,489	248,764
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):							
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	COVID-19	10,920	64,038	4,789	79,747
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	COVID-19	47,581	-	20,865	68,446
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	591,156	284,768	133,103	1,009,027
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	COVID-19	141,301	75,960	74,632	291,893
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U	15620	COVID-19	16,223	16,968	6,801	39,992
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U	15621	COVID-19	27,735	29,362	11,724	68,821
Total CARES Act:				834,916	471,096	251,914	1,557,926
Total U.S. Department of Education				1,291,049	811,725	447,889	2,550,663
U.S. Department of Agriculture							
Pass-Through Program from California Department of Education:							
Child Nutrition Cluster:							
School Breakfast Program Especially							
National School Lunch Program	10.555	N/A		385,117	235,680	326,259	947,056
Total Child Nutrition Cluster				385,117	235,680	326,259	947,056
Total U.S. Department of Agriculture				385,117	235,680	326,259	947,056
U.S. Department of Health and Human Services							
Pass-Through Program From Los Angeles County Office of Education:							
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	N/A		60,546	51,321	26,123	137,990
Total U.S. Department of the Treasury				60,546	51,321	26,123	137,990
Total Federal Expenditures				\$ 1,736,712	\$ 1,098,726	\$ 800,271	\$ 3,635,709

N/A - Pass-through entity number not readily available or not applicable.

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

	TEACH Academy of Technologies	TEACH Tech Charter High School	TEACH Preparatory Elementary	TEACH Public Schools, Inc.	Cunningham and Morris, LLC	TEACH Foundation	Wooten Avila LLC	Eliminations	Consolidated Total
ASSETS									
CURRENT ASSETS									
Cash and Cash Equivalents	\$ 6,186,625	\$ 7,889,627	\$ 3,201,462	\$ 1,985,163	\$ 57,417	\$ -	\$ 266,539	\$ -	\$ 19,586,833
Accounts Receivable - Federal and State	1,685,480	686,671	797,547	-	-	-	-	-	3,169,698
Accounts Receivable - Other	636,797	340,369	135,470	6,429	4,122	2,337	1,852	-	1,127,376
Intercompany Receivables	413,585	535,582	1,371,256	104,277	-	-	349	(2,425,049)	-
Prepaid Expenses and Other Assets	60,639	211,782	142,155	16,818	-	-	3,625	(253,961)	181,058
Total Current Assets	8,983,126	9,664,031	5,647,890	2,112,687	61,539	2,337	272,365	(2,679,010)	24,064,965
LONG-TERM ASSETS									
Restricted Cash and Cash Equivalents	-	-	-	-	1,109,347	-	2,278,444	-	3,387,791
Deferred Rent Asset	-	-	-	-	194,312	-	-	(194,312)	-
Operating Right-of-Use Asset	16,374,730	15,625,298	11,762,510	-	-	-	-	(43,762,538)	-
Property, Plant, and Equipment, Net	1,252,156	202,516	216,823	47,874	9,195,218	-	19,090,201	-	30,004,788
Total Long-Term Assets	17,626,886	15,827,814	11,979,333	47,874	10,498,877	-	21,368,645	(43,956,850)	33,392,579
Total Assets	\$ 26,610,012	\$ 25,491,845	\$ 17,627,223	\$ 2,160,561	\$ 10,560,416	\$ 2,337	\$ 21,641,010	\$ (46,635,860)	\$ 57,457,544
LIABILITIES AND NET ASSETS									
CURRENT LIABILITIES									
Accounts Payable and Accrued Liabilities	\$ 860,916	\$ 173,128	\$ 665,445	\$ 343,096	\$ -	\$ -	\$ -	\$ -	\$ 2,042,585
Intercompany Payables	104,277	168,804	493,964	1,574,597	76,431	-	6,976	(2,425,049)	-
Deferred Revenue	2,114,836	1,256,162	2,045,445	-	-	-	111,994	(111,994)	5,416,443
Deferred Rent Liability, Current Portion	-	-	-	-	-	-	55,728	(55,728)	-
Interest Payable	-	-	-	-	58,498	-	-	-	58,498
Operating Lease Liability, Current Portion	361,355	254,290	191,248	-	-	-	-	(806,893)	-
Notes Payable, Current Portion	53,194	-	-	-	-	-	-	-	53,194
Bonds Payable, Current Portion	-	-	-	-	170,000	-	175,000	-	345,000
Total Current Liabilities	3,494,578	1,852,384	3,396,102	1,917,693	304,929	-	349,698	(3,399,664)	7,915,720
LONG-TERM LIABILITIES									
Intercompany Deposit Payable	-	-	-	-	-	-	141,967	(141,967)	-
Operating Lease Liability, Net	16,198,951	15,316,483	11,573,926	-	-	-	-	(43,089,360)	-
Notes Payable, Net	62,060	-	-	-	-	-	-	-	62,060
Bonds Payable, Net	-	-	-	-	11,314,999	-	22,998,311	-	34,313,310
Total Long-Term Liabilities	16,261,011	15,316,483	11,573,926	-	11,314,999	-	23,140,278	(43,231,327)	34,375,370
Total Liabilities	19,755,589	17,168,867	14,970,028	1,917,693	11,619,928	-	23,489,976	(46,630,991)	42,291,090
NET ASSETS									
Without Donor Restrictions	6,854,423	8,322,978	2,657,195	242,868	(1,059,512)	2,337	(1,848,966)	(4,869)	15,166,454
Total Net Assets	6,854,423	8,322,978	2,657,195	242,868	(1,059,512)	2,337	(1,848,966)	(4,869)	15,166,454

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
CONSOLIDATING STATEMENT OF ACTIVITIES BY LOCATION
YEAR ENDED JUNE 30, 2023

	TEACH Academy of Technologies	TEACH Tech Charter High School	TEACH Preparatory Elementary	TEACH Public Schools, Inc.	Cunningham and Morris, LLC	TEACH Foundation	Wooten Avila LLC	Eliminations	Consolidated Total
REVENUES, WITHOUT DONOR RESTRICTIONS									
State Revenue:									
State Aid	\$ 3,664,852	\$ 4,572,257	\$ 2,336,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,573,397
Other State Revenue	1,967,273	1,063,018	739,287	-	-	-	-	-	3,769,578
Federal Revenue:									
Grants and Entitlements	1,736,712	1,098,726	800,271	-	-	-	-	-	3,635,709
Local Revenue:									
In-Lieu Property Tax Revenue	1,321,850	1,295,683	781,044	-	-	-	-	-	3,398,577
Contributions	-	1,380	-	-	-	-	-	-	1,380
Interest Revenue	40,751	112,983	17,368	-	-	-	-	-	171,102
Investment Gain	-	-	-	-	8,157	-	33,110	-	41,267
Other Revenue	10,004	-	-	2,116,708	861,429	-	1,296,810	(4,274,947)	10,004
Total Revenues	8,741,442	8,144,047	4,674,258	2,116,708	869,586	-	1,329,920	(4,274,947)	21,601,014
EXPENSES									
Program Services	5,461,079	4,909,520	3,221,099	595,303	-	-	-	(1,726,591)	12,460,410
Management and General	2,271,266	1,866,150	1,195,589	1,819,708	1,014,703	-	1,782,683	(2,543,487)	7,406,612
Total Expenses	7,732,345	6,775,670	4,416,688	2,415,011	1,014,703	-	1,782,683	(4,270,078)	19,867,022
CHANGE IN NET ASSETS	1,009,097	1,368,377	257,570	(298,303)	(145,117)	-	(452,763)	(4,869)	1,733,992
Net Assets Without Donor Restrictions - Beginning of Year	5,845,326	6,954,601	2,399,625	541,171	(914,395)	2,337	(1,396,203)	-	13,432,462
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	<u>\$ 6,854,423</u>	<u>\$ 8,322,978</u>	<u>\$ 2,657,195</u>	<u>\$ 242,868</u>	<u>\$ (1,059,512)</u>	<u>\$ 2,337</u>	<u>\$ (1,848,966)</u>	<u>\$ (4,869)</u>	<u>\$ 15,166,454</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
CONSOLIDATING STATEMENT OF CASH FLOWS BY LOCATION
YEAR ENDED JUNE 30, 2023

	TEACH Academy of Technologies	TEACH Tech Charter High School	TEACH Preparatory Elementary	TEACH Public Schools, Inc.	Cunningham and Morris, LLC	TEACH Foundation	Wooten Avila LLC	Eliminations	Consolidated Total
CASH FLOWS FROM OPERATING ACTIVITIES									
Change in Net Assets	\$ 1,009,097	\$ 1,368,377	\$ 257,570	\$ (298,303)	\$ (145,117)	\$ -	\$ (452,763)	\$ (4,869)	\$ 1,733,992
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:									
Depreciation	134,196	59,883	46,645	11,850	294,727	-	711,530	-	1,258,831
Amortization	-	-	-	-	8,542	-	12,603	-	21,145
(Increase) Decrease in Assets:									
Accounts Receivable - Federal and State	(312,480)	715,743	384,941	-	-	-	-	-	788,204
Accounts Receivable - Other Deposits	41,780	158,443	122,586	(6,429)	(1,117)	-	3,083	-	318,346
Intercompany Receivables	(364,402)	(393,145)	(1,371,256)	316,859	-	-	(349)	1,812,293	-
Prepaid Expenses and Other Assets	(26,689)	(173,246)	(25,112)	10,865	-	-	-	141,967	(72,215)
Deferred Rent Asset	-	56,991	1,586	-	9,515	-	-	(68,092)	-
Operating Right-of-Use Asset	(16,374,730)	(15,625,298)	(11,762,510)	-	-	-	-	43,762,538	-
Increase (Decrease) in Liabilities:									
Accounts Payable and Accrued Liabilities	108,741	(293,215)	331,592	(24,504)	-	-	-	-	122,614
Intercompany Payables	13,370	(73,464)	374,882	1,574,597	64,875	-	-	(1,954,260)	-
Deferred Rent Liability	(203,826)	-	-	-	-	-	(2,850)	206,676	-
Deferred Revenue	1,499,469	1,143,039	1,803,904	-	-	-	83,920	-	4,530,332
Operating Lease Liability	16,560,306	15,570,773	11,765,174	-	-	-	-	(43,896,253)	-
Net Cash Provided by Operating Activities	2,084,832	2,514,881	1,930,002	1,584,935	281,425	-	355,174	-	8,701,249
CASH FLOWS FROM INVESTING ACTIVITIES									
Purchases of Property, Plant, and Equipment	(259,815)	(19,741)	(64,329)	(5,498)	(39,542)	-	(335,385)	-	(724,310)
Net Cash Used in Investing Activities	(259,815)	(19,741)	(64,329)	(5,498)	(39,542)	-	(335,385)	-	(724,310)
CASH FLOWS FROM FINANCING ACTIVITIES									
Repayments of Notes/Bonds Payable	(53,194)	-	(20,004)	-	(160,000)	-	(165,000)	-	(398,198)
Bond Issuance Costs	-	-	-	-	8,542	-	12,603	-	21,145
Bond Discount/Premium	-	-	-	-	5,797	-	(50,269)	-	(44,472)
Net Cash Used by Financing Activities	(53,194)	-	(20,004)	-	(145,661)	-	(202,666)	-	(421,525)
NET CHANGE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	1,771,823	2,495,140	1,845,669	1,579,437	46,222	-	(182,877)	-	7,555,414
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	4,414,802	5,394,487	1,355,793	405,726	1,120,542	-	2,727,860	-	15,419,210
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - END OF YEAR	<u>\$ 6,186,625</u>	<u>\$ 7,889,627</u>	<u>\$ 3,201,462</u>	<u>\$ 1,985,163</u>	<u>\$ 1,166,764</u>	<u>\$ -</u>	<u>\$ 2,544,983</u>	<u>\$ -</u>	<u>\$ 22,974,624</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION									
Cash Paid for Interest	\$ 15,460	\$ -	\$ 349	\$ -	\$ 708,246	\$ -	\$ 1,050,550	\$ -	\$ 1,774,605
RECONCILIATION OF CASH, CASH EQUIVALENTS, AND RESTRICTED CASH REPORTED WITHIN THE STATEMENT OF FINANCIAL POSITION									
Cash and Cash Equivalents	\$ 6,186,625	\$ 7,889,627	\$ 3,201,462	\$ 1,985,163	\$ 57,417	\$ -	\$ 266,539	\$ -	\$ 19,586,833
Restricted Cash and Cash Equivalents	-	-	-	-	1,109,347	-	2,278,444	-	3,387,791
Total Cash, Cash Equivalents, and Restricted Cash Shown in the Statement of Financial Position	<u>\$ 6,186,625</u>	<u>\$ 7,889,627</u>	<u>\$ 3,201,462</u>	<u>\$ 1,985,163</u>	<u>\$ 1,166,764</u>	<u>\$ -</u>	<u>\$ 2,544,983</u>	<u>\$ -</u>	<u>\$ 22,974,624</u>

See accompanying Independent Auditors' Report and the Notes to Supplementary Information.

TEACH, INC.
NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2023

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the Organization and whether the Organization complied with the provisions of California Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED CONSOLIDATED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited consolidated financial statements.

NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

NOTE 5 INDIRECT COST RATE

The Organization has elected to use a rate other than the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 6 SUPPLEMENTARY STATEMENTS BY LOCATION AND ENTITY

These statements report the financial position, activities and cash flows for each of TEACH, Inc.'s charter schools, departments, and subsidiaries.

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

Board of Directors
Teach, Inc.
Los Angeles, California

We have audited, in accordance with the 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 consolidated financial statements of Teach, Inc. (the Organization), a nonprofit California public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the consolidated financial statements, and have issued our report thereon dated REPORT DATE.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Directors
Teach, Inc.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDE**

Board of Directors
Teach, Inc.
Los Angeles, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Teach, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Board of Directors
Teach, Inc.

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

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

Report on Internal Control Over Compliance

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

Board of Directors
Teach, Inc.

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

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

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

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Draft - For Discussion Only

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Teach, Inc.
Los Angeles, California

Report on Compliance

Opinion on State Compliance

We have audited Teach, Inc.'s (the Organization) compliance with the types of compliance requirements applicable to the Organization described in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2023. The Organization's applicable State compliance requirements are identified in the table below.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the Organization for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Board of Directors
Teach, Inc.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Board of Directors
Teach, Inc.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Organization's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable ¹
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable ²
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ³
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not Applicable ⁴
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁵
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

Not Applicable¹: The Organization did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The Organization did not report ADA pursuant to Education Code section 51749.5.

Not Applicable³: The Organization did not receive a CTEIG allocation for the audit year.

Not Applicable⁴: The Organization did not report ADA to the CDE as generated through nonclassroom-based instruction (independent study).

Not Applicable⁵: The Organization did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Board of Directors
Teach, Inc.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

**TEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Consolidated Financial Statements

- 1. Type of auditors’ report issued: Unmodified
- 2. Internal control over financial reporting:
 - Material weakness(es) identified? _____ yes no
 - Significant deficiency(ies) identified? _____ yes none reported
- 3. Noncompliance material to financial statements noted? _____ yes no

Federal Awards

- 1. Internal control over major federal programs:
 - Material weakness(es) identified? _____ yes no
 - Significant deficiency(ies) identified? _____ yes none reported
- 2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
- 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes no

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
84.425C	Expanded Learning Opportunities (ELO) Grant GEER II
84.425D	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund & ESSER III Learning Loss
84.425U	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs & ELO ESSER III Learning Loss

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

Auditee qualified as low-risk auditee? _____ yes _____ no

TEACH, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Section II – Consolidated Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2023.

**TEACH, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings and questioned costs related to the consolidated financial statements, federal awards, or state awards for the prior year.

Draft - For Discussion Only

Coversheet

CEO Report

Section: III. Items Scheduled for Information and Potential Action
Item: E. CEO Report
Purpose: FYI
Submitted by:
Related Material: Board Report- Directors.pdf

CEO BOARD REPORT
Board Meeting December 12, 2023

Department	Highlights
Maria Pimienta Director of Human Resources	
Enrique Robles Director of Operations & Data Systems	<ul style="list-style-type: none"> ● Supporting TEACH Las Vegas with platforms (including academic and student information related) and the School Nutrition Program ● Preparing for S2 Roll Out
Jacky Leung Director of Technology	<ul style="list-style-type: none"> ● Supporting IT Techs ● Working on Federal Program E-Rate for TEACH LA and Las Vegas
Luis Ramirez Director of Enrollment and Recruitment	<ul style="list-style-type: none"> ● Contacting current TAT 8th graders regarding potential 9th grade 2023-24 enrollment. ● Will shortly begin canvassing of local elementary campuses specific to possible 2023-24 enrollment. ● Assisting with recruitment efforts for TEACH Las Vegas
Beth Bulgeron, Dir of Governance and Compliance	<ul style="list-style-type: none"> ● Supporting TEACH Las Vegas in compliance and the creation of plans to move forward. ● LAUSD compliance
Executive Report	

Coversheet

Approve the Certificate of Compliance for TEACH Prep Elementary,
TEACH Academy of Technologies and TEACH Tech Charter High
School

Section: III. Items Scheduled for Information and Potential Action
Item: F. Approve the Certificate of Compliance for TEACH Prep Elementary,
TEACH Academy of Technologies and TEACH Tech Charter High School
Purpose: Vote
Submitted by:
Related Material: Complete_with_DocuSign_Middle_Cert_of_Compli.pdf
COMPLIANCE MONITORING 2023-2024.pdf
TEACH Tech HS_20231101_115438.pdf



LOS ANGELES UNIFIED SCHOOL DISTRICT
Charter Schools Division

333 S. Beaudry Ave., 20th Floor
 Los Angeles, CA 90017

Office: (213) 241-0399 • Prop. 39: (213) 241-5130 • Fax: (213) 241-2054

ALBERTO M. CARVALHO
 Superintendent

VERONICA ARREGUIN
 Chief Strategy Officer

JOSÉ COLE-GUTIÉRREZ
 Director, Charter Schools Division

CHARTER SCHOOL COMPLIANCE MONITORING
2023-2024

Dear Charter School Governing Board President and Charter School Leaders:

As part of oversight duties set forth in California Education Code § 47604.32, the LAUSD, through the Charter Schools Division (CSD), monitors each charter public school's compliance with applicable legal, charter, and policy requirements. To this end, the CSD's oversight process encompasses three important actions by each charter school:

- (1) School Administrator's Certification: As the CSD continues its focus on ensuring that the well-being of students remains first and foremost, **by November 3, 2023**, as part of the school's triannual electronic submission of documents, we request that the school site administrator submit the attached certification confirming the school's implementation of safety measures at the beginning of the school year. This beginning of the year certification by the school administrator informs the governing board and supports the school in ensuring that critical organizational and management systems are in place as the school year begins, as these requirements greatly impact students, staff, and the public. **Please submit the entire document to the CSD via Dropbox with only the school administrator's columns completed, along with the administrator's signature no later than November 3, 2023.**
- (2) Certification of Board Compliance Review: As in previous years, and as part of the Governing Board's fulfillment of its fiduciary governance responsibility to ensure that the charter school complies with all applicable laws and other requirements, it is critical that the school's Governing Board periodically review, discuss, monitor, and modify, if necessary, the school's policies and systems for compliance with such requirements. **Please complete and sign the *final* certification at the end of the attached document, *Compliance Monitoring and Certification of Board Compliance Review 2023-2024*, and return the entire document including the administrator's certification from the first submission. Please include the relevant Board agenda(s) and minutes as evidence of the Governing Board's review of these items and submit to the CSD via Dropbox no later than January 12, 2024.**

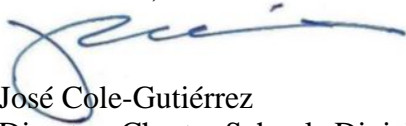
The CSD is very much aware and acknowledges that governing boards provide fiduciary oversight and hire a leader (or leaders) to execute day-to-day operations and appropriately delegated functions. Moreover, the charter school's governing board is the first line of charter school oversight. As part of the District's oversight process, this certification is intended to serve as a formal acknowledgement from charter school governing boards of their review and appropriate due diligence in these key areas as part of their own organizational oversight function. As stated in the *LAUSD Policy and Procedures for Charter Schools*, "While LAUSD is responsible to provide oversight of its charter schools and the entities managing charter schools, the primary oversight of each charter school must first and foremost be performed by the charter school's own governing board. The governing board of a charter school has an ongoing responsibility to oversee the operations of its charter school(s), ensuring that every charter school it oversees is providing a high-

quality educational program for students enrolled, is successfully fulfilling the terms of their charter, is fiscally sound, and complies with applicable laws, regulations, and court orders.” This annual certification also provides charter governing boards an opportunity to confirm with their school leadership that systems are/remain in place to fulfill these critical requirements that impact students, staff, and the public.

- (3) Documentation of Compliance: As we have historically done, the CSD will review documentation of compliance with several key legal requirements as part of this year’s annual performance-based oversight visit to each charter school. To facilitate effective and efficient compliance review on the day of the visit, please adhere to the guidance provided in the *Annual Performance-Based Oversight Visit Preparation Guide 2023-2024* for the preparation of the school’s compliance documentation. Please ensure that this documentation is current, complete, and accurate. The “Supporting Documentation” column of the table in the attached *Compliance Monitoring and Certification of Board Compliance Review 2023-2024* may provide useful support and assistance in this endeavor. Please be reminded that this list is not exhaustive, and it is the responsibility of the charter school and its board to ensure compliance will all applicable laws, policies, and regulations.

We appreciate your continued collaboration and cooperation as we work together so that all youth achieve in healthy and safe environments. Should you have questions, please contact your assigned CSD administrator.

Best wishes,



José Cole-Gutiérrez
Director, Charter Schools Division

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: TEACH Academy of Technologies

Board President Name: Cecilia Sandoval

Charter Management Organization: TEACH Inc

LAUSD Loc. Code: 5982

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

Note: Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(1).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(1) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current contact information for each Governing Board member and the 2023-2024 Board meetings calendar . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Co-located Charter Schools only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the LAUSD Master Plan for English Learners and Standard English Learners or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school's school climate and student discipline systems and procedures align with LAUSD's Discipline Foundation Policy and School Climate Bill of Rights . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school's approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school's occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950, et seq. 	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> Political Reform Act of 1974, Gov. Code §§ 81000, et seq. California Public Records Act, Gov. Code § 7920.000, et seq. Conflicts of Interest, Gov. Code § 1090. See current FSDRL. 	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/	<ul style="list-style-type: none"> • UCP policies • UCP procedures • UCP forms 			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	☑	☐	☐
<p>18. The governing board oversees the development of and approves/adopts the educational partner engagement process, goals, actions, measurable outcomes, and expenditures in the school's Local Control Accountability Plan (LCAP) and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	☑	☐	☐
<p>19. The charter school ensures compliance with the LAUSD's Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	☑	☐	☐
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	☑	☐	☐

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i>) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS. Timely responses to the Monitoring Authority's questions/requests in the CalSAAS. Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW


(By Friday, November 3, 2023)

The undersigned hereby certifies that, on November 2, 2023 the School Administrator of
Date(s)

TEACH Academy of Technologies

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

Bridgette Brown	<small>DocuSigned by:</small>  <small>76074AD8BF2564</small>	11/2/2023
<small>Printed Name of School Administrator</small>	<small>Signature of School Administrator</small>	<small>Date Signed</small>

CERTIFICATION OF BOARD COMPLIANCE REVIEW

(By Friday, January 12, 2024)

The undersigned hereby certifies that, on _____, the Governing Board of
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

<small>Printed Name of Governing Board Chair</small>	<small>Signature of Governing Board Chair</small>	<small>Date Signed</small>

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: TEACH Preparatory Mildred S. Cunningham Edith H. Morris Elementary School

Board President Name: Cecilia Sandoval

Charter Management Organization: TEACH Public Schools

LAUSD Loc. Code: 2452

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

Note: Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed “Criminal Background Clearance Certification” for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(l).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(l) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school’s most current contact information for each Governing Board member and the 2023-2024 Board meetings calendar . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).</i>	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual training on the charter school's health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Co-located Charter Schools only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. The charter school has either implemented the LAUSD Master Plan for English Learners and Standard English Learners or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
8. The charter school’s school climate and student discipline systems and procedures align with LAUSD’s Discipline Foundation Policy and School Climate Bill of Rights . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school’s approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school’s occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950, et seq. 	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
<ul style="list-style-type: none"> Political Reform Act of 1974, Gov. Code §§ 81000, et seq. California Public Records Act, Gov. Code § 7920.000, et seq. Conflicts of Interest, Gov. Code § 1090. See current FSDRL. 	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/	<ul style="list-style-type: none"> • UCP policies • UCP procedures • UCP forms 			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>18. The governing board oversees the development of and approves/adopts the educational partner engagement process, goals, actions, measurable outcomes, and expenditures in the school's Local Control Accountability Plan (LCAP) and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>19. The charter school ensures compliance with the LAUSD's Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school's designee and the partial credit policy, if applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school's established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District's policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i>) and must access training via the District's website through MyPLN.	Documentation of the adoption of the charter school's policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school's online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school's adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state's annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS. Timely responses to the Monitoring Authority's questions/requests in the CalSAAS. Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(By Friday, November 3, 2023)

The undersigned hereby certifies that, on 10/27/2023 the School Administrator of _____
Date(s)

TEACH Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

Sharon Rhee		10/27/2023
Printed Name of School Administrator	Signature of School Administrator	Date Signed

CERTIFICATION OF BOARD COMPLIANCE REVIEW

(By Friday, January 12, 2024)

The undersigned hereby certifies that, on _____, the Governing Board of _____
Date(s)

TEACH Preparatory Mildred S. Cunningham & Edith H. Morris Elementary School

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed

COMPLIANCE MONITORING AND CERTIFICATION OF BOARD COMPLIANCE REVIEW 2023-2024

School Name: TEACH Tech Charter High School
 Board President Name: Cecilia Sandoval
 Charter Management Organization: TEACH Public Schools
 LAUSD Loc. Code: 7608

INSTRUCTIONS: This Compliance Monitoring and Certification Checklist needs to be submitted twice but both certifications must be completed on the same form.

First submission should be completed by checking each appropriate box (Compliant **OR** In Process) for items 1-29; school administrator needs sign and date the certification page and submit all pages no later than November 3, 2023 via Dropbox.

Second submission needs to be completed by checking each appropriate items 1-29 under the board certification column, Board Chair needs to sign the certification page and submit with supporting documentation including the Board Agenda where checklist was discussed, Board Minutes and Board Agenda approving the minutes no later than January 12, 2024 via Dropbox.

Note: Checklist boxes cannot be left unchecked for any of the items unless you indicated Not Applicable (N/A). Compliance Certification with wet signatures must remain at the school site and be available for review upon request by the oversight team at any time.

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
		COMPLIANT	REQUIREMENT IN PROCESS	
1. The charter school maintains timely and current verification of criminal background and TB clearances for all employees (including substitutes, part-time staff, and temporary employees) and contracting entities (service providers, vendors, and independent contractors). See, e.g., Ed. Code § 47605(c) (5)(F); Ed. Code §§ 45122.1 and 45125.1; Ed. Code § 49406; Ed. Code § 44237.	Documentation that the school has at least one DOJ-confirmed Custodian of Records.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Completed and signed "Certification of Clearances, Credentialing and Mandated Reporter Training 2023-2024" form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
	Completed and signed "Criminal Background Clearance Certification" for each faculty and staff member to certify criminal background clearance prior to employment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Certification of timely DOJ and TB clearances by all contracting entities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of compliance with applicable volunteer clearance requirements, including tuberculosis (TB) risk assessment/clearance requirements. Ed Code § 49406; Health & Safety Code §§ 121525, 121535, 121545, and 121555.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Teachers hold an EL Certification and a valid Commission on Teacher Credentialing Certificate, permit, or other documents equivalent to that which a teacher in other public schools would be required to hold per federal and state law, ESSA. See Ed. Code § 47605(1).	For each certificated staff member: Credential(s) are appropriate for the position(s) to which the person has been assigned, and are in alignment with Ed. Code § 47605(1) and other applicable law	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Master schedule that shows all assignment(s) of each certificated staff member.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2a. The administration and board have a system in place for reporting applicable employee misconduct to the Commission on Teacher Credentialing.	Internal human resources procedures.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. The Charter Schools Division (CSD) has been provided with, and parents have access to, the school's most current contact information for each Governing Board member and the 2023-2024 Board meetings calendar . See current	Accurate and updated school contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Accurate and updated list/roster of Governing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
Federal, State, and District Required Language for Independent Charter School Petitions (New and Renewal) and Material Revisions (FSDRL).	Board members and contact information.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Calendar of Governing Board meeting dates and location(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Charter school complies with the pre- and post-lottery and enrollment forms guidelines. See <i>Admissions Requirements and Materials</i> (August 2011).	Lottery form and enrollment packet.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Charter school shall ensure that staff receives annual training on the charter school’s health, safety, and emergency procedures , and shall maintain a calendar for, and conduct, emergency response drills for students and staff including, but not limited to: a. Health, Safety and Emergency Preparedness Plan (School Safety Plan) (see, e.g., Ed Code §§ 32280-32289) b. Child Abuse Mandated Reporter training as outlined in Ed. Code § 44691; Penal Code § 11165.7 c. Blood borne Pathogens training (see 8 CCR § 5193) d. Pupil Suicide Prevention Policy, as outlined in Ed. Code, § 215	Comprehensive Health, Safety, and Emergency Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of emergency drills and preparedness training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of timely and compliant Child Abuse Mandated Reporter training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of annual Blood borne Pathogens training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Documentation of Pupil Suicide Prevention Policy training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Co-located Charter Schools only- The school administrator and governing board acknowledges and understands that the independent charter school follows applicable District policy, including the District School Safety Plan, as a co-located charter school.	Participation in District and site level co-location meetings.			
	Review of Policy Bulletin-5532.1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Meeting with local district site principal for additional information and questions.			
7. The charter school has either implemented the LAUSD Master Plan for English Learners and Standard English Learners or updated and implemented its own master plan in accordance with English Language Master Plan requirements. See current FSDRL.	EL Certification Form	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	EL Master Plan has been updated (if the school has not adopted the LAUSD EL Master Plan).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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8. The charter school’s school climate and student discipline systems and procedures align with LAUSD’s Discipline Foundation Policy and School Climate Bill of Rights . See current FSDRL.	Description of the school-wide student behavior and discipline system that aligns with Discipline Foundation Policy and School Climate Bill of Rights.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of tiered behavior intervention, alternatives to suspension, and school positive behavior support that the school provides.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Charter School shall maintain all data involving placement, tracking, and monitoring of student suspensions, expulsions, and reinstatements , and make such outcome data readily available to the LAUSD upon request. The charter school submits student suspension and expulsion data to the Office of Data and Accountability on a monthly basis. See current FSDRL.	Monthly suspension and expulsion reports.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Charter School ensures that any and all school communications, including the Parent Student Handbook , are consistent with the provisions of school’s approved charter as well as applicable law (e.g., translation required in the target language if Charter School has 15% of more of Stakeholders who speak that language.)	Parent Student Handbook	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. The charter school’s occupancy and use of facilities shall be in compliance with applicable building codes, standards and regulations adopted by the city and/or county agencies responsible for building and safety standards, including but not limited to, the Americans with Disabilities Act. See 42 U.S.C.A. § 12182; Ed. Code § 47610. See current FSDRL.	Current and appropriate Certificate of Occupancy or equivalent; fire permit that certifies a thorough and comprehensive fire life safety inspection has been conducted annually; and other required documentation (for any school site not located on District property).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. The charter school complies with all federal and state laws related to public entities , including, but not limited to: <ul style="list-style-type: none"> • Ralph M. Brown Act, Gov. Code §§ 54950, et seq. 	Board meeting agendas and minutes for the past 12 months.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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<ul style="list-style-type: none"> Political Reform Act of 1974, Gov. Code §§ 81000, et seq. California Public Records Act, Gov. Code § 7920.000, et seq. Conflicts of Interest, Gov. Code § 1090. See current FSDRL. 	Verification of compliant public posting of Board agendas, including on the school website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Evidence of Brown Act training.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Forms 700 (and any applicable required documents) filed with the Los Angeles County Board of Supervisors as required and maintained at the school site/organization. Remaining applicable employees forms 700 are maintained at the school site/ organization.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	School policy for responding to Public Records Act requests.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. The charter school ensures that its Articles of Incorporation are current and appropriate for the operation of the charter school.	Corporate papers, including any and all Articles of Incorporation (initial documents and any subsequent amendments), for entities affiliated with the charter school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. By-laws are current and consistent with approved charter, Governing Board-approved, and signed by the Governing Board secretary.	Current and signed Board-approved bylaws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. The charter school meets the provisions of eligibility and/or is a participant of state and federal programs and/or grants , which may include but not limited to, the following: Title I, II, III, and other programs, child nutrition programs, Proposition 20 – State Lottery (e.g., Gov. Code § 8880.4), Education Protection Act (Proposition 30), Special Education (Ed. Code § 56000, et seq.), Ed. Code § 47614.5, and all other federal and state programs in which the charter school participates.	A list of current federal and/or state programs that the school is participating in and/or receiving grants from, and a certification that the school has met the provisions of eligibility and/or requirements of these programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. The charter school implements Uniform Complaint Procedure (UCP) policies and procedures with appropriate corresponding forms	The governing board has reviewed the school's:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Compliance Requirements	Supporting Documentation	SCHOOL ADMIN. BY NOVEMBER 3, 2023		BOARD CERTIFICATION BY JANUARY 12, 2024
and documents, readily available to stakeholders at the school site and on the school’s website, that are compliant with federal and state requirements., See, e.g., guidance provided at http://www.cde.ca.gov/re/cp/uc/	<ul style="list-style-type: none"> • UCP policies • UCP procedures • UCP forms 			
<p>17. The charter school, as a recipient of federal reimbursement for the National School Lunch/Breakfast program and/or as a school on District property, has adopted a Local School Wellness Policy. See 42 U.S.C.A. § 1751, et seq.; 42 U.S.C.A. § 1771, et seq.</p> <p>Note: Even if the charter school is not participating in the National School Lunch or Breakfast program development and adoption of an equivalent Wellness Policy would benefit the school and its students.</p>	Local School Wellness Policy, including evidence of stakeholder input in the development of the policy and annual progress report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>18. The governing board oversees the development of and approves/adopts the educational partner engagement process, goals, actions, measurable outcomes, and expenditures in the school’s Local Control Accountability Plan (LCAP) and annual update in consultation with teachers, staff, administrators, parents, and students. See Ed. Code § 47606.5.</p>	Documentation of educational partner engagement, including Board Meeting Agendas, Board Minutes, LCAP, and related documents (e.g., Budget Overview for Parents, Action Tables, etc.).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>19. The charter school ensures compliance with the LAUSD’s Keeping Parents Informed: Charter Public School Transparency Resolution of January 12, 2016, which includes documents available both manually and electronically, and if the charter school occupies a building on the AB300 list (seismic safety survey), it has posted a notice of such status in its main office. Ed. Code §§ 17280 to 17317.</p>	Documentation of discussion by the Governing Board including Board Meeting Agendas and Board Minutes and review that documentation is available both manually and electronically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<p>20. The charter school ensures that it is in compliance with all applicable state law regarding students experiencing homelessness and foster youth, including but not limited to the provisions of Ed. Code §§ 48850, 48853, 48853.5, 49069.5, 51225.1, 51225.2 and , as amended from time to time.</p>	Documentation of compliance with the requirements, which may include but is not limited to, the name of the charter school’s designee and the partial credit policy, if applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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21. Schools Serving Grade 9 only: The charter school complies with all applicable requirements of Ed. Code § 51224.7.	Documentation of the adoption of the charter school’s established policy in compliance with Education Code section 51224.7, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22. The charter school complies with all applicable requirements of Ed. Code, § 215: Pupil Suicide Prevention Policies. (Schools serving Grades 7-12). If the charter school is co-located on District property (Prop 39), the charter school must comply with the District’s policy (BUL: 2637.4 <i>Suicide Prevention, Intervention, and Postvention</i>) and must access training via the District’s website through MyPLN.	Documentation of the adoption of the charter school’s policy as outlined in Ed. Code, § 215, including the Board Meeting Agendas and Board Minutes.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. For High Schools Only: The charter school has obtained WASC accreditation and UCOP Doorways Course Approval.	Charter school approvals are listed on the WASC website and UCOP Doorways website.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. The charter school complies with all applicable requirements of Ed. Code §§ 231.5 and 231.6 regarding sexual harassment notifications (Schools serving Grades 9-12).	Verification of pupils being notified in accordance with applicable legal requirements (Ed. Code §§ 231.5 and 231.6), displaying a poster in bathrooms and locker rooms at the schoolsite.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Charter school must comply with all online posting requirements related to the filing of a Title IX complaint pursuant to Education Code section 221.61.	Documentation of the charter school’s online posting(s) containing all the required information set forth in Education Code section 221.61.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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26. Charter school must comply with all Title IX federal requirements including the adoption and publishing of grievance procedures. These procedures are intended to provide for the prompt and equitable resolution of student and employee complaints set forth in 34 C.F.R. § 106.8.	Documentation of the charter school’s adoption and publishing of its grievance procedures including the Board Meeting Agenda(s) and Board Minute(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. The charter school complies with all applicable requirements of Ed. Code § 56040.3 pertaining to school-purchased technology devices for individuals with exceptional needs.	Documentation of compliance with the requirements, which may include but is not limited to, how students were provided access to devices in order to receive a free appropriate public education.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. Charter schools must comply with all applicable requirements of Ed. Code § 49501.5 pertaining to statewide Universal Meals Program, whereby charter schools serving students in grades TK-12 provide two meals free of charge (breakfast and lunch) during each school day to students requesting a meal, regardless of their free or reduced-price meal eligibility.	Documentation of compliance with the requirements, which may include but is not limited to, how the charter school implemented a Universal Meals Program for school children, and whether the school participated in the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. The charter school complies with all applicable requirements of Ed. Code § 44258.9 related to the state’s annual teacher assignment monitoring via the California Statewide Assignment Accountability System (CalSAAS) and engages in the CalSAAS to address any possible misassignments within the designated timelines. The charter school must correct misassignments within 30 calendar days.	Participation in the CalSAAS. Timely responses to the Monitoring Authority’s questions/requests in the CalSAAS. Documentation of corrected misassignments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

CERTIFICATION OF SCHOOL ADMINISTRATOR'S COMPLIANCE REVIEW

(By Friday, November 3, 2023)

The undersigned hereby certifies that, on November 1, 2023 the School Administrator of
Date(s)

TEACH Tech Charter High School

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

<u>Steven Meudike</u> <small>Printed Name of School Administrator</small>	 <small>Signature of School Administrator</small>	<u>11/1/23</u> <small>Date Signed</small>
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CERTIFICATION OF BOARD COMPLIANCE REVIEW

(By Friday, January 12, 2024)

The undersigned hereby certifies that, on _____, the Governing Board of
Date(s)

Name of Charter School

reviewed the school's compliance with legal, charter, and District policy requirements.

This certification includes the following relevant documentation:

- Board Agenda where item was discussed
- Board Minutes
- Board Agenda Approving the Minutes

<small>Printed Name of Governing Board Chair</small>	<small>Signature of Governing Board Chair</small>	<small>Date Signed</small>