



MEETING AGENDA - iLEAD California Charters 1 Board

Any public records relating to an agenda item for an open session of the Board which are distributed to all, or a majority of all of the Board members shall be available for public inspection at the resource center between 9:00 am and 3:30 pm.

Meeting

Meeting Date	Wednesday, March 29, 2023
Start Time	5:30 PM
End Time	7:00 PM
Location	Address: 29477 The Old Rd, Castaic Address: 2850 Fairview Rd, Costa Mesa Address: 2110 W Ave K, Lancaster
Purpose	Regular scheduled meeting

Agenda

1. Opening Items

1.1. Call The Meeting To Order

1.2. Roll Call

1.3. Pledge Of Allegiance

1.4. Approve Agenda

1.5. Approve Minutes

Due date: 3/29/2023

Documents

- Minutes-2023-03-01-v2 (1).pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

3. Public Comments

3.1. Public Comments

The public may address the iLEAD CA Charters 1 governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes for agenda items, 2 minutes for items not on the agenda, and 20 minutes for all comments.



4. Closed Session

4.1. Conference with Legal Counsel - Anticipated Litigation

Gov. Code section 54956.9(d)(2): 1 Matter

4.2. Report of Closed Session

5. Consent Items

5.1. Personnel Report

Due date: 3/29/2023

Documents

- 03.29.23_Exp_PersonnelReport.pdf
 - 3.29.23 iCA__PersonnelReport.pdf
-

5.2. Check Register

Due date: 3/29/2023

Documents

- iCC1 Payment Register 20230322.pdf
 - iCC1 Payment Register Summary 20230322.pdf
-

6. Discussion And Reports

6.1. Learner Board Ambassador Report

6.2. iLEAD Hybrid School Directors' Reports

Documents

- AV Director Board Report March292023.docx.pdf
-

7. Action Items

7.1. A-G Grant

Discuss and take action regarding the A - G Grant opportunity.

Due date: 3/29/2023

Documents

- iLEAD Hybrid A-G Success Grant.pdf
-

7.2. 2022-2023 Second Interim Finance Report

Discuss and take action regarding the second interim finance report.

Due date: 3/29/2023

Documents

- iLEAD Hybrid 2022-23 Second Interim Budget Alternative Form and MYP.pdf
-



7.3. 2023-2024 Vacation Policy

Discuss and take action on iCA Vacation Policy.

Due date: 3/29/2023

Documents

- Vacation Policy_.pdf
-

7.4. Board Member Positions

Discuss and take action to add Board Members to the iLEAD CA Board Team.

Due date: 3/29/2023

7.5. 2022-2023 Annual Audit Agreement

Discuss and take action regarding the 2022-2023 Annual Audit Agreement.

Due date: 3/29/2023

Documents

- iLEAD Hybrid Charter Proposal Document.pdf
-

8. Comments

8.1. CEO Comments

8.2. Board Comments

9. Closing Items

9.1. Promotion/Graduation Date

Exploration 8th grade Promotion will be held June 6th at OC Studio

Exploration Graduation will be held June 7th at The Grand

9.2. Board Member Celebration and Training

iLEAD CA has planned a Board Member Celebration and training on Thursday, April 27 at 5:00. Look for invitation and RSVP.

9.3. Next Meeting Date - May 3, 2023

9.4. Adjournment

Please note: items on the agenda may not be addressed in the order they appear. The Board of Directors may alter the order at their discretion.

- **Board Room Accessibility:** The Board of Directors encourage those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services to participate in the public meeting, please contact the office at least 48 hours before the scheduled Board of Directors meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132).]



The Secretary of the Board of Directors, hereby certifies that this agenda was publicly posted 72 or 24 hours prior to the meeting as required by law.



MEETING MINUTES - iLEAD California Charters 1 Board

Meeting

Date	Wednesday, March 1, 2023
Started	5:30 PM
Ended	7:02 PM
Location	Address: 29477 The Old Rd, Castaic Address: 2850 Fairview Rd, Costa Mesa Address: 2110 W Ave K, Lancaster Zoom Meeting: https://zoom.us/j/5395735793 Meeting ID: 539 573 5793 Dial in Number: 1-669-900-6833
Purpose	Regular Scheduled Meeting
Chaired by	Cheri Bradford
Recorder	Julie Basse

Minutes

1. Opening Items

1.1. Call The Meeting To Order

Meeting was called to order at 5:30 p.m.

Status: Completed

1.2. Roll Call

Cheri Brown - Present

Kenchy Ragsdale - Present via Zoom

Kenneth Scott - Present

Status: Completed

1.3. Pledge Of Allegiance

The Pledge of Allegiance was recited

Status: Completed

1.4. Approve Agenda

Motioned: Kenneth Scott

Seconded: Cheri Bradford

Motion passed

Cheri Bradford - yes

Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act



Due date:

Status: Completed

1.5. Approve Minutes

Motioned: Cheri Bradford

Seconded: Kenneth Scott

Motion passed

Cheri Bradford - yes

Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

Documents

- iCC1 Minutes-2023-02-01-v2 (1).pdf
-

2. Curriculum Moment

2.1. Curriculum Moment

Julia Kim, Exploration Co-Director, introduced EF Andrea Huntsman who presented Exploration TK/K learner London, who demonstrated their snow enrichment projects and answered questions of the Board.

Status: Completed

3. Public Comments

3.1. Public Comments

The public may address the iLEAD CA Charters 1 governing board regarding any item within the Board's jurisdiction whether or not that item appears on the agenda during this time. If you wish to address the Board, please complete a public comment card. Comments for the public will be limited to 3 minutes.

No public comments made

Status: Completed

4. Consent Items

4.1. Personnel Report

Motioned: Kenneth Scott

Seconded: Cheri Bradford

Motion passed

Cheri Bradford - yes



Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

Documents

- 03.01.23_EXP_PersonnelReport.pdf
 - 3.1.2023 iCA__PersonnelReport.pdf
-

4.2. Check Register

Motioned: Kenneth Scott

Seconded: Cheri Bradford

Motion passed

Cheri Bradford - yes

Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

Documents

- iCC1 Payment Register Summary 20230222.pdf
 - iCC1 Payment Register 20230222.pdf
-

5. Discussion And Reports

5.1. Learner Board Ambassador Report

Amber Musick, Exploration Co-Director, presented their newest Youth Ambassador Junior Krystie J., who introduced herself and provided Exploration High School updates and answered questions of the Board.

Status: Completed

5.2. iLEAD Hybrid School Directors' Reports

iLEAD Exploration

Amber Musick and Julia Kim presented their Exploration Directors' Report and answered questions of the Board.

Status: Completed

Documents

- March 2023 iLEAD Hybrid Exploration Director Report.pdf
-

5.3. Annual Form 700

Reminder to fill out the electronic Form 700 sent from the "COI Desk" through email by April 1.

Kim Lytle presented the Annual Form 700 and answered questions of the Board.

Status: Completed



Documents

- Annual Form 700 Electronic File Support Document.pdf
-

5.4. A-G Grants-Hearing

Hold Public Hearing for the public to learn about and comment on the A - G Grant opportunity.

Allison Bravo presented the A - G Grant Hearing and answered questions of the Board.

Status: Completed

Documents

- iLEAD Hybrid A-G Grant (2).pdf
-

5.5. Organizational Structure

Discuss the iCA Organizational Structure.

Amanda Fischer presented the iCC1 Organizational Structure and answered questions of the Board.

Status: Completed

6. Action Items

6.1. 2023 - 2024 Holiday Policy

Discuss and take action regarding the Holiday Policy.

Amanda Fischer presented the 2023 - 2024 Holiday Policy and answered questions of the Board.

Motioned: Kenneth Scott

Seconded: Cheri Bradford

Motion passed

Cheri Bradford - yes

Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

Documents

- iCA Holiday Policy 23-24.pdf
-

6.2. Brown Act Meeting Guidelines

Discuss Meeting Locations, Teleconferencing, and Public Comments as it relates to the Brown Act being reinstated.

Kim Lytle presented the updated Brown Act Meeting guidelines and answered questions of the Board.

Motioned: Cheri Bradford

Seconded: Kenneth Scott

Motion passed

Cheri Bradford - yes



Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

6.3. Revised IP Governance Agreement

Discuss and take action regarding section 2 Licensing to add "revocable".

Kim Lytle presented the Revised IP Governance Agreement clarification and answered questions of the Board.

Motioned: Kenneth Scott

Seconded: Cheri Bradford

Motion passed

Cheri Bradford - yes

Kenneth Scott - yes

Kenchy Ragsdale abstains due to being out of the country and Brown Act

Due date:

Status: Completed

Documents

- Redline #2 - iCA - Schools - IP Assignment and Governance Agreement (PC) (3) (1).pdf
-

6.4. Board Member Positions

Discuss and take action to add Board Members to the iLEAD CA Board Team.

This Item was tabled.

Due date:

Status: Parked

7. Closed Session

7.1. Conference with Legal Counsel - Anticipated Litigation

Gov. Code section 54956.9(d)(2): 1 Matter

Status: Completed

8. Report of Closed Session

Nothing reported from Closed Session - No Vote Taken

Status: Completed

9. Comments

9.1. CEO Comments



Amanda Fischer presented updates to the Board.

Status: Completed

9.2. Board Comments

Cheri Bradford thanked Amanda for the report.

Status: Completed

10. Closing Items

10.1. Promotion / Graduation Dates

Exploration 8th grade Promotion will be held June 6th at OC Studio

Exploration Graduation will be held June 7th at The Grand

Status: Completed

10.2. Board Member Celebration and Training

iLEAD CA has planned a Board Member Celebration and training on Thursday April 27 at 5:00. Invitations and Details to come.

Status: Completed

10.3. Next Meeting Date - March 29, 2023

Status: Completed

10.4. Adjournment

Meeting was adjourned at 7:02 p.m.

Status: Completed

EMPLOYMENT – NEW HIRES

N/A

RESIGNATIONS/TERMINATIONS

N/A

STATUS CHANGE

N/A

EMPLOYMENT - NEW HIRES

N/A

RESIGNATIONS/TERMINATIONS

N/A

STATUS CHANGE

Wassner, Margaret	Salary to Hourly	2.16.2023
Tillman, Shyrelle	Care Team to Facilitator - Substitute	2.23.2023

EMPLOYMENT – NEW HIRES

Dietrich, Claire	Ed Specialist	03.06.23
Nguyen, Vong	Ed Specialist	03.07.23

RESIGNATIONS/TERMINATIONS

Caselli, Kirsti

Educational Facilitator

03.02.23

STATUS CHANGE

NA

EMPLOYMENT – NEW HIRES

Calvillo, Adalid

Speech and Language Pathologist

02.21.23

RESIGNATIONS/TERMINATIONS

Gunaramta, Thilini Payroll Assistant

03.01.23

STATUS CHANGE

Company name: iLEAD California
Report name: Payment Register
Report title 2: Mission Valley Bank
Footer Text: 02/23/2023-03/22/2023
Created on: 3/23/23
Location: iCC1--iLEAD California Charters 1

Date	Vendor	Amount
2/23/23	ABCG000--ABC Guidance	812.60
2/23/23	ACTI001--Activities For Learning Inc [P]	115.57
2/23/23	AHMA000--Ahmann, Kara A.	970.00
2/23/23	AMAZ102--Amazon Capital Services (Exp)*	1,684.70
2/23/23	AMAZ102--Amazon Capital Services (Exp)*	2,606.39
2/23/23	ANGE001--Angeles, Carlos [S]	75.00
2/23/23	ARTO000--AoPS Incorporated	70.08
2/23/23	ARTS003--Art Steps, Inc. [S]	1,287.75
2/23/23	BARN001--Barnabas Robotics Inc [S]	62.64
2/23/23	BERE000--Berens, Candis	1,350.00
2/23/23	BFOR000--B for B LLC	114.51
2/23/23	BILL000--Billman, Joyce [S]	280.00
2/23/23	BLIC000--Blick Art Materials [P]	38.90
2/23/23	BLIC000--Blick Art Materials [P]	226.26
2/23/23	BLOO000--Bloom School of Music and Dance	738.00
2/23/23	BLUE001--Blue Buoy Swim School [S]	810.00
2/23/23	BOOK000--BookShark LLC	617.31
2/23/23	BRAV000--Brave Writer, LLC [P]	228.90
2/23/23	BREA002--Breakthrough Sports	3,468.73
2/23/23	BYUI000--BYU Continuing Education	2,195.00
2/23/23	CADD000--Caddell, Jennifer C.	90.00
2/23/23	CAPA000--Capalbo, Laurie [S]	1,790.00
2/23/23	CEGM000--CEG Martial Arts [S]	957.00
2/23/23	CELE001--Celeste Haueter - Reading is Fun for Me [S]	531.75
2/23/23	CHAR000--Charissa Christine Harjo	555.00
2/23/23	CHEF000--Chef Tech Cooking School [S]	390.00
2/23/23	CHES000--Chesser, Christine	45.00
2/23/23	CLAS000--Classical Historian, Inc.	26.18
2/23/23	CMSC000--CM School Supply [P]	148.08
2/23/23	COLO004--Colosky's Math Academy	100.00
2/23/23	COLO004--Colosky's Math Academy	1,147.22
2/23/23	CRAN000--Crandall, Jacob D.	70.00
2/23/23	DANC008--Dance Inc.	1,080.00
2/23/23	DANI002--Daniec, Magdalena	280.00
2/23/23	DILL000--Bumblebunch Sewing Studio	230.00
2/23/23	DYNA002--Dynamic Therapies Inc	210.00
2/23/23	ECHE001--Echeverri, Christine	254.25
2/23/23	EDLU000--eDynamic Learning	150.00

Date	Vendor	Amount
2/23/23	EIDE000--BIG Life Journal, Inc.	134.75
2/23/23	ELEM000--Elementalscience [P]	23.00
2/23/23	EMHS000--EMH Sports USA, Inc [S]	200.00
2/23/23	EURE003--Eurekademics - Gene Nech	640.00
2/23/23	EVAN002--Evan-Moor Educational Publishers [P]	34.16
2/23/23	GENE003--Generation Genius, Inc.	250.00
2/23/23	GENE003--Generation Genius, Inc.	125.00
2/23/23	GILL001--Gillis, Elizabeth	260.00
2/23/23	GREE007--Green Kid Crafts	54.59
2/23/23	GUI002--Frank J. Velasquez	598.75
2/23/23	HBCO000--HBCO LLC	100.88
2/23/23	INST001--Institute for Excellence in Writing [P]	64.65
2/23/23	INST001--Institute for Excellence in Writing [P]	193.05
2/23/23	JOIN000--Joining All Movement [S]	750.00
2/23/23	JONE004--Jones, Caid Mitchell	253.50
2/23/23	JOYC000--Joycor Learning Center Inc	1,792.00
2/23/23	KELL004--Catherine P. Kelley	250.00
2/23/23	KITC000--Kitchen Stewardship LLC	99.95
2/23/23	KUMO003--Kumon Math and Reading Center of Brea	1,350.00
2/23/23	LAKE000--Lakeshore Learning Materials	642.58
2/23/23	LAKE000--Lakeshore Learning Materials	45.29
2/23/23	LEAR011--Learning A-Z	128.00
2/23/23	LEAR011--Learning A-Z	128.00
2/23/23	LOVI000--Loving Learning [S]	200.00
2/23/23	MALA000--Malapit, Kimberly	250.00
2/23/23	MART004--Martha Desmond [S]	1,241.45
2/23/23	MCGR000--McGraw-Hill Education Holdings Inc [P]	154.56
2/23/23	MCRU000--McRuffy Press, LLC	266.80
2/23/23	MEMO000--Memoria Press [P]	578.69
2/23/23	MOVI000--Moving Beyond the Page	199.20
2/23/23	MULT002--Multiriver Studios, LLC.	9.84
2/23/23	MUSI009--Music Vault Academy [S]	2,569.00
2/23/23	NASC000--NASCO Education	361.23
2/23/23	NCCM000--New California Conservatory of Music*	1,065.00
2/23/23	OAKM000--Oak Meadow Inc [P]	452.75
2/23/23	OFFI000--ODP Business Solutions LLC	328.19
2/23/23	OFFI000--ODP Business Solutions LLC	2,074.01
2/23/23	ORAN001--Orange County Speech Services	300.00
2/23/23	OUTS000--Outschool, Inc [S]	307.00
2/23/23	PEDI000--Logic of English, Inc.	138.95
2/23/23	PICO000--Huckleberry Friend Productions	347.50
2/23/23	PIPE000--Piper Learning, Inc [P]	751.90
2/23/23	POND000--Pondy Education Inc.	200.00
2/23/23	QUIL000--Quill*	351.94

Date	Vendor	Amount
2/23/23	QUIL000--Quill*	464.99
2/23/23	RAIN000--Rainbow Resource Center Inc [P]	3,317.16
2/23/23	REME000--Remedia Publications. Inc [P]	55.94
2/23/23	RUWE000--Ruwe, Lauren	150.00
2/23/23	SCHO021--Mathnasium of Laguna Niguel	613.00
2/23/23	SING000--Singapore Math Inc [P]	207.44
2/23/23	SING000--Singapore Math Inc [P]	566.79
2/23/23	SLAT001--Slatespot	240.00
2/23/23	SOCA002--Doreen L. Philbin	250.00
2/23/23	SOMM001--Bio Box Labs	235.83
2/23/23	STAR004--Starfall Education	35.00
2/23/23	STUD003--Studies Weekly, Inc. [P]	87.49
2/23/23	TALE001--Talenz Inc	422.50
2/23/23	TALK000--TalkBox.Mom Inc	416.10
2/23/23	TEAC002--Teacher Synergy [P]	277.84
2/23/23	TEAC002--Teacher Synergy [P]	205.35
2/23/23	TIGH000--Tighe, Darla	60.00
2/23/23	TIMB000--Timberdoodle [P]	467.60
2/23/23	TIME001--Time4Learning [S]	-525.00
2/23/23	TRIG000--Trigger Memory Co. [P]	178.90
2/23/23	UNIT002--M & S Studio MV LLC	1,517.50
2/23/23	USBO000--Educational Development Corporation	52.02
2/23/23	WELL003--Well Trained Mind Press [P]	83.85
2/23/23	WILL021--Williams, Josie	991.65
2/23/23	WORL003--Guo's Elite, Inc.	693.80
2/23/23	YETI000--Typing Agent	79.95
2/24/23	LEGA003--Legal Shield	44.85
2/24/23	WEXH000--WEX Health Inc.	52.95
2/27/23	WEXH000--WEX Health Inc.	175.00
2/28/23	SCHE001--Schenkenberger, Mandie	67.50
2/28/23	WEXH000--WEX Health Inc.	35.00
2/28/23	WEXH000--WEX Health Inc.	1.89
3/1/23	ABBY000--Lai, Abigail	178.60
3/1/23	ALES000--Aleshire & Wynder, LLP	12,996.00
3/1/23	BEAU000--Beautiful Feet Books [P]	394.15
3/1/23	CAST004--Castaic Creek Plaza. LLC	12,657.19
3/1/23	CIGN000--Cigna Healthcare	5,012.23
3/1/23	CIGN000--Cigna Healthcare	9,800.46
3/1/23	CONE001--Conejo Recreation and Park District [S]	170.00
3/1/23	CORD000--Cordero, Efrain	60.00
3/1/23	COUL002--Could It Be Dyslexia Inc.	400.00
3/1/23	CSUS000--California State University San Marcos Foundation	250.00
3/1/23	DREA003--Dream Elite Gymnastics Academy [S]	120.00
3/1/23	EART000--Earthroots Field School	556.00

Date	Vendor	Amount
3/1/23	EDI100A--Southern California Edison 7947	126.15
3/1/23	EDI110S--Southern California Edison 0155	355.63
3/1/23	EDMU000--Edmunds, Amanda	225.00
3/1/23	EDTE000--EdTech 101	1,525.18
3/1/23	EMP0290	87.31
3/1/23	EMP0344	239.69
3/1/23	ENCO004--Aria Musicorum	676.00
3/1/23	EVOT001--EVO Tae Kwon Do Academy	220.00
3/1/23	FASH000--Fashion Camp - Create Design Sew LLC [S]	1,087.00
3/1/23	FIDE000--Fidelity Security Life Insurance Company	677.34
3/1/23	FIDE000--Fidelity Security Life Insurance Company	299.35
3/1/23	FIDE000--Fidelity Security Life Insurance Company	19.24
3/1/23	FIDE000--Fidelity Security Life Insurance Company	1,670.83
3/1/23	FIDE000--Fidelity Security Life Insurance Company	556.43
3/1/23	FIEL000--Tianna Fields	5,000.00
3/1/23	FIRE004--Firestorm Freerunning - Galaxy LLC	680.00
3/1/23	FREE002--Freedom in Motion Inc	170.00
3/1/23	FULL000--Full Circle Consulting Systems Inc	4,125.00
3/1/23	GUID000--Guided Discoveries Inc	6,618.00
3/1/23	HOLL003--Maestro Performance Products	145.00
3/1/23	INSI000--Inside SCV Magazine	147.00
3/1/23	INTR001--Intro 2 Skateboarding LLC	1,320.00
3/1/23	JAMP000--Jampana Enterprises LLC*	568.00
3/1/23	KAIS000--Kaiser Foundation Health Plan	31,552.61
3/1/23	KAIS000--Kaiser Foundation Health Plan	43,678.75
3/1/23	KIDS014--KidsArt Claremont Inc	160.00
3/1/23	KLAK000--Klak-Amador, Deborah	1,600.00
3/1/23	LEAR004--Learning Without Tears	27.92
3/1/23	LOWE001--Lowe, James [S]	1,805.50
3/1/23	MELL000--Mellady Direct Marketing	60,000.00
3/1/23	MELV000--Connor Melville	335.00
3/1/23	MICH002--Liem, Michele	335.00
3/1/23	OFFI000--ODP Business Solutions LLC	340.67
3/1/23	POWE005--Power Clean Janitorial, Inc	1,758.00
3/1/23	PRES002--Presbyterian Church of the Covenant	6,462.00
3/1/23	QUIL000--Quill*	337.46
3/1/23	RAIN000--Rainbow Resource Center Inc [P]	129.45
3/1/23	SCHO009--School Pathways LLC	546.00
3/1/23	STAP001--Staples Advantage	8.54
3/1/23	STAP001--Staples Advantage	635.33
3/1/23	TEAC002--Teacher Synergy [P]	11.00
3/1/23	THEV000--The Village	-240.00
3/2/23	ARTS001--Wishmill Corp	85.45
3/2/23	BAKE000--Baker Creek Heirloom Seed Co. [P]	46.00

Date	Vendor	Amount
3/2/23	BEAU000--Beautiful Feet Books [P]	254.53
3/2/23	BLIC000--Blick Art Materials [P]	316.52
3/2/23	BOOK000--BookShark LLC	980.33
3/2/23	BRAV000--Brave Writer, LLC [P]	149.00
3/2/23	CIGN000--Cigna Healthcare	392.23
3/2/23	COLB000--The Colburn School [P]	1,522.00
3/2/23	DANC006--Dance Magic Studios	422.50
3/2/23	EMP1000	96.98
3/2/23	EMP1495	74.57
3/2/23	EMP1651	29.80
3/2/23	EMP2025	70.00
3/2/23	FIDE000--Fidelity Security Life Insurance Company	30.52
3/2/23	GAS103A--SoCalGas 8430	2,053.46
3/2/23	GENE003--Generation Genius, Inc.	175.00
3/2/23	GILC001--Gilchrist Farm, Inc	585.00
3/2/23	iLEA010--iLEAD Online Charter	185.00
3/2/23	INST001--Institute for Excellence in Writing [P]	158.39
3/2/23	KAIS000--Kaiser Foundation Health Plan	2,460.37
3/2/23	LAC103A--LA County Waterworks 3272.	289.21
3/2/23	LAC103B--LA County Waterworks 3275.	171.41
3/2/23	LAKE000--Lakeshore Learning Materials	507.18
3/2/23	LAKE000--Lakeshore Learning Materials	98.19
3/2/23	LITT000--Little Passports [P]	199.22
3/2/23	MCPH000--McPhaul, Delina	49.99
3/2/23	MOVI000--Moving Beyond the Page	94.12
3/2/23	NASC000--NASCO Education	154.42
3/2/23	OFFI000--ODP Business Solutions LLC	653.28
3/2/23	OFFI000--ODP Business Solutions LLC	2,643.33
3/2/23	ORTO000--Orton Gillingham Online Academy	595.00
3/2/23	OTCB000--OTC Brands Inc [P]	430.20
3/2/23	QUIL000--Quill*	1,216.54
3/2/23	RAIN000--Rainbow Resource Center Inc [P]	363.31
3/2/23	RAIN000--Rainbow Resource Center Inc [P]	6,063.40
3/2/23	SING000--Singapore Math Inc [P]	187.66
3/2/23	SOMM001--Bio Box Labs	235.83
3/2/23	TEAC004--Teaching Textbooks Inc [P]	201.90
3/2/23	THEV000--The Village	240.00
3/2/23	WAS103A--Waste Management 3006.	482.55
3/2/23	WEXH000--WEX Health Inc.	115.00
3/3/23	42DE000--42 Development, LLC.	285.07
3/3/23	ABBY000--Lai, Abigail	5,098.92
3/3/23	ACAD006--Academy 831 [S]	565.00
3/3/23	ACOR000--Acorn Naturalists [P]	69.26
3/3/23	ACTI001--Activities For Learning Inc [P]	28.00

Date	Vendor	Amount
3/3/23	ALLA000--All About Learning Press Inc [P]	82.95
3/3/23	ALLA000--All About Learning Press Inc [P]	186.30
3/3/23	ALLA002--All About Horses OC [S]	1,445.00
3/3/23	AMAN000--Ballet Academy & Movement	1,370.00
3/3/23	AMAZ100--Amazon Capital Services (iCA)	104.70
3/3/23	AMAZ102--Amazon Capital Services (Exp)*	1,225.92
3/3/23	AMER005--American Tiger Karate, Inc.	917.54
3/3/23	ARBO001--Arbor Learning Community [S]	6,760.00
3/3/23	ARDE000--Sousa, Jill Marie	1,705.00
3/3/23	AVER000--Natalie Meza	481.00
3/3/23	BALL005--Ballard, Kanatinia	81.00
3/3/23	BARN001--Barnabas Robotics Inc [S]	62.64
3/3/23	BECK002--Becky J. Abernethy	360.00
3/3/23	BEND002--Piano Boise LLC	2,359.00
3/3/23	BLAC012--Blackbelt Collective Krav Maga LLC	677.00
3/3/23	BLIC000--Blick Art Materials [P]	696.81
3/3/23	BLIC000--Blick Art Materials [P]	572.66
3/3/23	BOOK000--BookShark LLC	77.44
3/3/23	BORA000--James Boran [S]	340.00
3/3/23	BOXA000--Box, Angela	1,035.00
3/3/23	BOYL000--Boyle, Andrew	640.00
3/3/23	BRIT003--Brittany Doan [S]	300.00
3/3/23	BURB001--True Note Music, LLC	1,500.00
3/3/23	C3CL000--C3 Classes, LLC	2,216.44
3/3/23	CALI022--California Dance Academy Inc	2,347.20
3/3/23	CALI036--California Lutheran University	300.00
3/3/23	CAPI001--Capistrano Boxing Gym	1,341.00
3/3/23	CARL001--Carolyn A. Barth [S]	70.00
3/3/23	CASS001--Cassady, Ingrid	178.00
3/3/23	CENT014--Centerline Martial Arts Inc	696.00
3/3/23	CHAM000--Champs Universal	509.75
3/3/23	CIRC000--The Circle LB	1,387.50
3/3/23	CLAR002--Claremont Chefs Academy [S]	420.00
3/3/23	COST000--Costa Mesa Math Center LLC	240.00
3/3/23	CRAD000--Cradly, Kathleen	3,659.16
3/3/23	CREA003--Creative Creatures & Co	500.63
3/3/23	CREA008--Creative Learning Place Inc.	1,425.80
3/3/23	CSUN001--California State University Northridge	425.00
3/3/23	DACH000--Dacheux, Valerie	529.00
3/3/23	DANC002--Dance 1 [S]	1,470.00
3/3/23	DANC004--Margo Arts, Inc.	605.00
3/3/23	DAVE000--Dave Janssen's School of Music [S]	1,535.00
3/3/23	DEXT000--Dexter Creative	1,654.00
3/3/23	DODS000--Dodson, Holly	642.00

Date	Vendor	Amount
3/3/23	EDTE000--EdTech 101	1,426.41
3/3/23	ELIS000--Viva Fit LLC	50.00
3/3/23	EMP0344	2,137.14
3/3/23	EPAO000--EPAO Inc.	440.00
3/3/23	ESSE000--Stephens Educational Services LLC	147.60
3/3/23	EUSO000--Euson, Rebecca C	250.00
3/3/23	EVAN009--Evans, Laurel	1,235.00
3/3/23	EVER004--EverWild LA [S]	1,035.00
3/3/23	FIRS007--First Dog Corp	470.00
3/3/23	FISC003--Fischer, Laura	1,937.20
3/3/23	FLYI001--Flying Kick Martial Arts & Fitness	2,765.00
3/3/23	FORT000--FortePiano Music School	785.50
3/3/23	FUNW000--Fun On the Farm, Inc	720.00
3/3/23	GAME003--Gamez, Ava	814.50
3/3/23	GENE000--Genesis Gymnastics Inc	255.00
3/3/23	GRAC003--Gracie Barra San Clemente	300.00
3/3/23	GRAN004--Grantton, Michelle	605.00
3/3/23	GRAY002--Shanelle Gray Studios, Inc	350.00
3/3/23	GREE003--Greenwave Surf, Inc. [S]	420.00
3/3/23	GREE007--Green Kid Crafts	146.68
3/3/23	GRUN000--Grunt, Gretchen Marie	650.00
3/3/23	GRYP000--Gryphon Fitness Studio, LLC [S]	320.00
3/3/23	GUAR002--Guardino, Briana	300.00
3/3/23	HANR000--Hanrahan, Amie	177.00
3/3/23	HERN010--Hernandez, Alheli	1,075.00
3/3/23	HERN011--Hernandez. Atzimba	40.00
3/3/23	HIDE000--Hi-Desert Playhouse Guild, Inc	1,344.00
3/3/23	HOLA000--Hola Amigo	140.89
3/3/23	HOLI001--Holiday, Amanda	878.20
3/3/23	HORR001--Horrocks, Suzan	575.00
3/3/23	HORS000--Kim Wineland (Horse ETC)	300.00
3/3/23	HUCK000--HuckleBerry Center for Creative Learning [S]	10,706.38
3/3/23	HUST000--Huston Performing Arts, LLC	430.00
3/3/23	HYEK000--Pasadena Kenpo LLC	179.00
3/3/23	ICEM000--Iceman International	280.50
3/3/23	INST001--Institute for Excellence in Writing [P]	690.68
3/3/23	INTE013--Interval Music LLC	860.00
3/3/23	IXLL000--IXL Learning	1,553.00
3/3/23	JAMP001--Jampana Enterprises LLC.	797.00
3/3/23	JENN001--Murphy Language Arts LLC	1,487.75
3/3/23	JENN004--Jennifer Walton	150.00
3/3/23	JENS000--Jensen, Donald	164.00
3/3/23	JIVE000--Jive Communications, Inc.	71.63
3/3/23	JOAN000--Mathnasium of Lake Forest	753.32

Date	Vendor	Amount
3/3/23	JOIN001--Join the Band [S]	188.00
3/3/23	JOOB000--Joobilo LLC	31,212.69
3/3/23	JORI000--Jorian, Ruth	780.00
3/3/23	KANO000--Kanor Driving School, Inc.	250.00
3/3/23	KARE001--Karen Smith [S]	180.00
3/3/23	KHTS000--KHTS Radio	1,350.00
3/3/23	KICK001--Kick It Up Kids [S]	580.00
3/3/23	KIDS001--KidsArt - Valencia, Inc [S]	1,112.00
3/3/23	KIDS004--Drawn2Art - Montrose	160.00
3/3/23	KIDS009--KidsArt-Glendora INC [S]	160.00
3/3/23	KIDS010--KidsArt, Inc. - Los Angeles	528.00
3/3/23	KIMD000--Kim, David	100.00
3/3/23	KNAU000--Knauer Pianos	564.00
3/3/23	KNMA000--KNMA, Inc. [S]	580.00
3/3/23	KRAM001--California Climbing School	1,040.00
3/3/23	KWMU000--KW Music Studios LLC	240.00
3/3/23	LAIT000--Laity Institute of the Arts	335.00
3/3/23	LAKE000--Lakeshore Learning Materials	134.24
3/3/23	LAMO000--L'Amore Dance and Performing Arts Studio Inc. [S]	733.00
3/3/23	LAMO001--Star Struck Dance Studio	2,533.94
3/3/23	LANT000--Lanterns Global	2,200.00
3/3/23	LAUB000--Neeley, Kelsey	1,207.50
3/3/23	LAVI000--LaVine Equestrian	560.00
3/3/23	LEAR000--Learn Beyond The Book LLC [S]	15,684.13
3/3/23	LEAR004--Learning Without Tears	33.83
3/3/23	LECL000--LE Club Gymnastics	1,608.41
3/3/23	LEES000--Lee, Sue Yeon	210.00
3/3/23	LEGA003--Legal Shield	263.10
3/3/23	LEGA003--Legal Shield	616.85
3/3/23	LEWI002--Lewis Musical Academy Inc.	250.00
3/3/23	LILC000--Three Little Chefs [S]	972.50
3/3/23	LITT001--Little School of Music [S]	1,684.90
3/3/23	LITT008--Little Justice Leaders LLC	-140.36
3/3/23	LITZ000--Litz, Megan	270.00
3/3/23	MACI000--Macie Sweeney-Slick	270.00
3/3/23	MATH002--Math-U-See, Inc [S]	292.38
3/3/23	MCCL000--McClure & Co.	430.00
3/3/23	MCCR000--Math Learning Rolling Hills	374.25
3/3/23	MEDI000--Media City School of Music [S]	760.00
3/3/23	MELB000--Mel Booker Music	431.25
3/3/23	MEMO000--Memoria Press [P]	28.50
3/3/23	MISS003--Mission: Renaissance Inc.	696.25
3/3/23	MONA000--Monarchs National Gymnastics Training Center [S]	128.00
3/3/23	MOSA000--Mosaic Music	368.00

Date	Vendor	Amount
3/3/23	MOXI000--MoxieBox Art	127.45
3/3/23	MRDM001--Mr. D Math, LLC	882.00
3/3/23	MUSI005--The Music Abode [S]	531.00
3/3/23	MUSI007--Musical Theatre Orange County [S]	90.00
3/3/23	MYGY000--Children in Motion Two, LLC	417.00
3/3/23	MYGY001--Children in Motion	297.75
3/3/23	NEWM002--New Modern Music School US Inc	1,797.25
3/3/23	NEWP000--Orange County Council, INC Boy Scouts of America	582.50
3/3/23	NIHA000--Ni Hao Chinese LLC	1,246.00
3/3/23	NMJ000--American Martial Arts Academy - 2	368.00
3/3/23	NUES000--Nuestra Escuelita Spanish Academy	816.00
3/3/23	OAKC000--Oak Creek Corral	770.00
3/3/23	OCAL000--OC All-Stars	240.00
3/3/23	OFFI000--ODP Business Solutions LLC	1,919.27
3/3/23	OFFI000--ODP Business Solutions LLC	1,156.76
3/3/23	OLYM000--Olympia Training Center [S]	943.00
3/3/23	OSTU000--O Studios Dance and Music	250.00
3/3/23	OUTS000--Outschool, Inc [S]	2,035.00
3/3/23	OVAT000--Ovation School of the Performing Arts [S]	1,350.00
3/3/23	PACI001--CDB / MPB Inc.	1,394.80
3/3/23	PACI007--Pacific NW Association for College Admission Counseling	300.00
3/3/23	PARK002--Park, Frances	870.00
3/3/23	PAUL001--Paulette Shelley	350.00
3/3/23	PEAC002--Peace Hill Classical Co-Op LLC	3,255.00
3/3/23	PEDI000--Logic of English, Inc.	49.99
3/3/23	PETR000--Petra Education Inc.	155.00
3/3/23	PHOE000--Phoenix Feather Academy of Music	1,075.00
3/3/23	PIAN001--Piano Play Music Systems [S]	503.50
3/3/23	PIAN003--The Piano Studio of Katy Beth Unger	120.00
3/3/23	PIPE000--Piper Learning, Inc [P]	496.16
3/3/23	PLAY008--Play-Based Learning Academy [S]	363.00
3/3/23	PLAY011--Playa Music Lessons, LLC	251.00
3/3/23	POLI000--Poli, Kimberly	1,141.00
3/3/23	POND000--Ponddy Education Inc.	200.00
3/3/23	PORT000--D'Angelo, Reynaldo	491.00
3/3/23	PORT002--Hickok, Grace	668.15
3/3/23	POWE007--Powell, Fabiola	100.00
3/3/23	POWE008--Power of One Lakewood	567.00
3/3/23	PREM001--Premier Swim Academy LLC	848.00
3/3/23	PREM003--Premier Martial Arts & Mentorship	441.10
3/3/23	PURE000--Pure Oasis Water	18.90
3/3/23	QUIL000--Quill*	316.04
3/3/23	QUIL000--Quill*	401.33
3/3/23	RAIN000--Rainbow Resource Center Inc [P]	4,606.01

Date	Vendor	Amount
3/3/23	RAIN000--Rainbow Resource Center Inc [P]	2,110.87
3/3/23	REDD000--Red Dragon Karate, Inc.	185.00
3/3/23	REME000--Remedia Publications. Inc [P]	262.76
3/3/23	ROBI003--Young, Robin Nesom	455.00
3/3/23	ROOS000--Roos Music	4,040.00
3/3/23	ROWE000--Rowell, Grace	865.00
3/3/23	RSRP000--Rancho Simi Recreation & Park District	568.00
3/3/23	SABA000--myT	250.00
3/3/23	SAMA000--Samara Rice Music [S]	1,513.50
3/3/23	SANC005--Nancy Sanchez	135.00
3/3/23	SARA001--Sarah LaChance	600.00
3/3/23	SATS000--Satsangi, Ajay K.	540.00
3/3/23	SCHU000--Schuesler, Leah [S]	240.00
3/3/23	SCIE002--Wilcox, Jill	8,919.00
3/3/23	SCOT001--Scott, Rebecca [S]	1,444.85
3/3/23	SEAS001--Seaside Learning Center [S]	1,238.00
3/3/23	SEGE000--Segerstrom Center for the Arts [S]	810.00
3/3/23	SENA001--Sena, Derek Thomas	517.80
3/3/23	SETH000--Kaser Arts	3,599.60
3/3/23	SHAH000--Shahan, Sarah Nahreen	95.00
3/3/23	SHAK000--Shakespeare Kids	70.00
3/3/23	SHIN000--Shinja Kim	425.00
3/3/23	SHIN001--Susan Levy	250.00
3/3/23	SIKO000--Institute of Inquiry	2,483.00
3/3/23	SING000--Singapore Math Inc [P]	70.74
3/3/23	SING001--Robyn Miner	179.00
3/3/23	SONG000--Song, Jinhee	180.00
3/3/23	SOUN000--Soundcheck Music School	1,182.19
3/3/23	SOUT005--South County Dance [S]	520.00
3/3/23	SOUT007--South Coast Repertory [S]	558.00
3/3/23	SOUT011--Dance Unlimited, Inc.	256.00
3/3/23	SOUT013--Southland Ballet Academy [S]	570.00
3/3/23	SPEN001--Spencer, Alec Neel	535.00
3/3/23	STAG000--Stagelight Performing Arts	584.98
3/3/23	STAR008--Starbeck, Rebecca [S]	2,136.95
3/3/23	STEV004--Stevens, Gretchen Seelye	800.00
3/3/23	STUD002--Studio H Fine Arts [S]	680.00
3/3/23	STUD003--Studies Weekly, Inc. [P]	219.62
3/3/23	SUNL000--Sun Life Assurance Company of Canada	2,120.87
3/3/23	SUNL000--Sun Life Assurance Company of Canada	2,496.09
3/3/23	SYLV002--Tedford, Sylvia D.	1,105.00
3/3/23	SYLV003--DKM Learning, LLC	2,000.00
3/3/23	SYLV013--The Southern California Learning Corp	300.00
3/3/23	SYLV014--The Southern California Learning Corporation	400.00

Date	Vendor	Amount
3/3/23	TANG000--Tangible Play Inc	79.00
3/3/23	TAYL000--Taylor Katherine Gill	1,525.00
3/3/23	TEAC002--Teacher Synergy [P]	387.68
3/3/23	TEAC004--Teaching Textbooks Inc [P]	288.70
3/3/23	TEAC004--Teaching Textbooks Inc [P]	72.95
3/3/23	TERR001--Terra Arts Foundation [S]	20,787.66
3/3/23	THEL006--The Lab BJJ LLC	130.00
3/3/23	THER001--Therapy in Action	1,475.00
3/3/23	THEV000--The Village	240.00
3/3/23	THOM006--Stacy Thompson [S]	60.00
3/3/23	TIMB000--Timberdoodle [P]	382.80
3/3/23	TIMO000--Fired Up Arts	191.50
3/3/23	TMOB003--T-Mobile 2114	199.32
3/3/23	TMOB003--T-Mobile 2114	174.10
3/3/23	TMOB003--T-Mobile 2114	235.84
3/3/23	TOPB000--Top Billing Entertainment Performance Academy [S]	115.00
3/3/23	TORR001--Torres Fine Arts Instruction	396.00
3/3/23	TRAD001--Tori's Equitation Services	300.00
3/3/23	TRIV000--Tri-Valley CS [S]	558.00
3/3/23	TUST001--Tustin Dance and Music Center, LLC.	150.00
3/3/23	TUTO000--Tutorloo, Inc.	796.00
3/3/23	URBA004--Urban Homeschoolers	802.00
3/3/23	USBL000--USBA LLC	535.00
3/3/23	VANL000--Amy Van Leuven	260.00
3/3/23	VINC002--Vincent, Sarah	1,412.50
3/3/23	VTKD000--Victory TKD, Inc.	568.00
3/3/23	Wagn002--Wagner, Leonara	555.00
3/3/23	WATE000--Watersafe Swim School, Inc.	2,878.50
3/3/23	WEES000--Weesner, Judylyn	165.00
3/3/23	WEST000--West Coast Music Academy [S]	4,200.00
3/3/23	WEXH000--WEX Health Inc.	123.98
3/3/23	WMMU000--WM Music Lessons	1,870.00
3/3/23	WRIT000--Writtenburg Door Inc.	17,532.88
3/3/23	YMCA006--YMCA of Orange County - Mission Viejo	443.25
3/3/23	YOON000--Yoon, Meena	918.37
3/3/23	ZAKB000--Zak Barnett Studios Inc	400.00
3/6/23	AACA000--AACA REL	17,976.72
3/6/23	AMAZ100--Amazon Capital Services (iCA)	26.17
3/6/23	AMAZ100--Amazon Capital Services (iCA)	268.52
3/6/23	AMAZ102--Amazon Capital Services (Exp)*	135.93
3/6/23	APPL000--Apple Inc	7,122.53
3/6/23	ARTO000--AoPS Incorporated	96.00
3/6/23	BAKE000--Baker Creek Heirloom Seed Co. [P]	25.38
3/6/23	BARN001--Barnabas Robotics Inc [S]	181.43

Date	Vendor	Amount
3/6/23	BLIC000--Blick Art Materials [P]	312.23
3/6/23	CIGN000--Cigna Healthcare	1,304.50
3/6/23	CORP001--Corporate Splash	642.19
3/6/23	DEW103A--Dewey Pest Control 4102	467.00
3/6/23	EDI103A--Southern California Edison 0180.	1,945.26
3/6/23	EMP0032	70.09
3/6/23	EMP1990	937.75
3/6/23	FIDE000--Fidelity Security Life Insurance Company	171.43
3/6/23	FIDE000--Fidelity Security Life Insurance Company	104.76
3/6/23	FIRE000--Firestorm Freerunning Ultra LLC	4,035.00
3/6/23	GENE003--Generation Genius, Inc.	125.00
3/6/23	HIGH008--High School Math Live LLC	741.67
3/6/23	KAIS000--Kaiser Foundation Health Plan	13,526.43
3/6/23	KHTS000--KHTS Radio	175.00
3/6/23	LAKE000--Lakeshore Learning Materials	82.15
3/6/23	LEGA003--Legal Shield	72.25
3/6/23	LITT000--Little Passports [P]	185.00
3/6/23	MOUL000--Mouldsdale, Caroline	280.00
3/6/23	MOVI000--Moving Beyond the Page	263.50
3/6/23	PASA000--Pasadena Conservatory of Music	553.00
3/6/23	SCOO000--Scoot Education	1,044.00
3/6/23	SPAR001--Sparkletts	511.89
3/6/23	SUNL000--Sun Life Assurance Company of Canada	93.87
3/6/23	SUNL000--Sun Life Assurance Company of Canada	288.39
3/6/23	VER1023--Verizon 0003	54.34
3/6/23	VER1024--Verizon 0004	354.04
3/6/23	WEXH000--WEX Health Inc.	3.40
3/6/23	WEXH000--WEX Health Inc.	72.64
3/6/23	WEXH000--WEX Health Inc.	149.60
3/6/23	WEXH000--WEX Health Inc.	270.75
3/6/23	WORT000--Worthington Direct Holding, LLC	4,998.70
3/7/23	ANAH000--Anaheim Ballet [S]	336.00
3/7/23	ANDE000--Anderson, Michelle [S]	490.00
3/7/23	AQUA000--Aquatic Explorations & Safety Training	234.00
3/7/23	ART4001--Art 4 Kids and Teens	745.00
3/7/23	ARTO000--AoPS Incorporated	60.00
3/7/23	ARTS001--Wishmill Corp	34.82
3/7/23	BEAR000--Bearfoot Nature Sanctity Trust	262.50
3/7/23	BLIC000--Blick Art Materials [P]	333.85
3/7/23	BOOK000--BookShark LLC	151.57
3/7/23	CODE000--Codepops Inc	314.95
3/7/23	COLO004--Colosky's Math Academy	1.00
3/7/23	EMP2225	-53.60
3/7/23	GENE003--Generation Genius, Inc.	125.00

Date	Vendor	Amount
3/7/23	HALV000--Halvorson, Marlene [S]	90.00
3/7/23	HARB002--Harbor and Sprout	90.00
3/7/23	HBCO000--HBCO LLC	59.00
3/7/23	INST001--Institute for Excellence in Writing [P]	128.70
3/7/23	IVYK000--Ivy Kids LLC [P]	264.65
3/7/23	JOIN000--Joining All Movement [S]	150.00
3/7/23	KESH000--Keshav Education	635.00
3/7/23	LAKE000--Lakeshore Learning Materials	93.90
3/7/23	LINK000--Link, Deborah [S]	320.00
3/7/23	LITT000--Little Passports [P]	185.00
3/7/23	LITT007--Little Surf Co. [s]	636.00
3/7/23	MARI000--Mari Haig [S]	240.00
3/7/23	MARI002--Marich, Valerie G	240.00
3/7/23	MEMO000--Memoria Press [P]	432.63
3/7/23	MOON002--Moonstone Riding Academy & Show Barn [S]	187.50
3/7/23	MOVI000--Moving Beyond the Page	2,209.98
3/7/23	MUSI006--Musician's Friend, Inc [P]	465.85
3/7/23	OFFI000--ODP Business Solutions LLC	2,195.18
3/7/23	ORAN000--Orange County Brazilian Jiu-Jitsu	1,396.00
3/7/23	PAKU000--Pakua LLC	120.00
3/7/23	PEDI000--Logic of English, Inc.	134.56
3/7/23	PIPE000--Piper Learning, Inc [P]	593.29
3/7/23	QUIL000--Quill*	1,293.52
3/7/23	RAIN000--Rainbow Resource Center Inc [P]	51.27
3/7/23	REVR000--REV Robotics LLC	1,071.91
3/7/23	ROWL000--Rowland, Veronica Anne	300.00
3/7/23	SING000--Singapore Math Inc [P]	180.68
3/7/23	SORO000--Sorola, Rosemary L.	270.00
3/7/23	STUD003--Studies Weekly, Inc. [P]	175.57
3/7/23	TEAC002--Teacher Synergy [P]	160.52
3/7/23	THEA003--The ARTree Community Arts Center	66.00
3/7/23	THom008--Thompson, Brigid E.	1,462.50
3/7/23	TIME001--Time4Learning [S]	525.00
3/7/23	URBA002--Automotive Technology Group INC.	2,357.52
3/7/23	VER1023--Verizon 0003	59.56
3/7/23	VER1024--Verizon 0004	359.59
3/7/23	WATE001--Waterworks Aquatics Inc	345.33
3/7/23	WATE002--Waterworks Aquatics Pasadena	957.06
3/7/23	WATH000--Wathen, Troy	140.00
3/7/23	WEXH000--WEX Health Inc.	162.36
3/7/23	WEXH000--WEX Health Inc.	184.46
3/7/23	YMCA007--YMCA of Orange County - Newport Mesa	426.00
3/8/23	AFLA000--AFLAC	6,436.00
3/8/23	AFLA000--AFLAC	5,194.60

Date	Vendor	Amount
3/8/23	AMAZ100--Amazon Capital Services (iCA)	35.72
3/8/23	AMAZ102--Amazon Capital Services (Exp)*	508.48
3/8/23	AMAZ102--Amazon Capital Services (Exp)*	3,355.73
3/8/23	DISC000--Discount School Supply [P]	211.77
3/8/23	EMMI000--Sylvan Santa Monica	400.00
3/8/23	EMP0557	56.28
3/8/23	GUID000--Guided Discoveries Inc	2,080.00
3/8/23	JOEF000--Joe Ferrante Music Academy	72.00
3/8/23	KHTS000--KHTS Radio	175.00
3/8/23	KHTS000--KHTS Radio	250.00
3/8/23	LANG005--Language Network, Inc.	188.00
3/8/23	LEGA003--Legal Shield	44.85
3/8/23	LITT008--Little Justice Leaders LLC	140.36
3/8/23	LUCK002--Lucky Duck Swim School	-153.00
3/8/23	MCD001--Sharon McDaniel	-137.00
3/8/23	MELB000--Mel Booker Music	-230.00
3/8/23	MELL000--Mellady Direct Marketing	79.94
3/8/23	NANN000--Nannette Keller LLC	204.00
3/8/23	THER001--Therapy in Action	175.00
3/8/23	TMOB003--T-Mobile 2114	199.30
3/8/23	TMOB003--T-Mobile 2114	235.82
3/8/23	WEXH000--WEX Health Inc.	6.80
3/9/23	AFLA000--AFLAC	208.14
3/9/23	ALLA000--All About Learning Press Inc [P]	55.31
3/9/23	AMAZ100--Amazon Capital Services (iCA)	13.69
3/9/23	ARTS001--Wishmill Corp	65.03
3/9/23	ARTS001--Wishmill Corp	591.62
3/9/23	AVEX000--Antelope Express	1,730.30
3/9/23	BAKE000--Baker Creek Heirloom Seed Co. [P]	64.78
3/9/23	BLIC000--Blick Art Materials [P]	463.27
3/9/23	BYUI000--BYU Continuing Education	30.00
3/9/23	CALI020--Nash, Todd [S]	4,153.00
3/9/23	CPPE000--C.P. Performing Arts Centers Inc.	100.00
3/9/23	DEW103A--Dewey Pest Control 4102	467.00
3/9/23	DIAZ000--Diaz Landscaping	625.00
3/9/23	DISC000--Discount School Supply [P]	901.47
3/9/23	EAT2000--Eat2Explore, Inc	153.08
3/9/23	ELEM000--Elementalscience [P]	23.50
3/9/23	EMP1027	654.48
3/9/23	EMP1355	57.37
3/9/23	EMP2225	53.60
3/9/23	GLEE000--Glee Music Academy	451.65
3/9/23	GOST000--GoStrengths Inc.	197.00
3/9/23	HEAD000--Head, Heart and Hands	2,985.00

Date	Vendor	Amount
3/9/23	HIST001--Hauris, Elizabeth	3,154.70
3/9/23	JENN003--Tu, Jenny	925.00
3/9/23	JIVE000--Jive Communications, Inc.	422.19
3/9/23	JYSI000--J&Y Silkscreen Inc	141.69
3/9/23	LAKE000--Lakeshore Learning Materials	65.96
3/9/23	LEGO000--Lego Education [P]	412.22
3/9/23	LOPE005--Lopez-Yanez, Emilia	400.00
3/9/23	MCDA001--Sharon McDaniel	137.00
3/9/23	MELB000--Mel Booker Music	230.00
3/9/23	MOVI000--Moving Beyond the Page	64.62
3/9/23	MOXI000--MoxieBox Art	42.48
3/9/23	NICO000--Nicole the Math Lady, LLC	99.00
3/9/23	OFFI000--ODP Business Solutions LLC	2,153.17
3/9/23	OUTS000--Outschool, Inc [S]	979.00
3/9/23	PERK001--Perkins Coie LLP	24,354.00
3/9/23	POWE005--Power Clean Janitorial, Inc	2,629.74
3/9/23	PURE000--Pure Oasis Water	37.80
3/9/23	QUIL000--Quill*	392.96
3/9/23	QUIL000--Quill*	56.02
3/9/23	RAIN000--Rainbow Resource Center Inc [P]	222.40
3/9/23	SAND00--Sandra M Yip	117.50
3/9/23	SLAV000--APlus Tutoring Inc.	367.00
3/9/23	SMAR005--SmartDraw Software, LLC	238.80
3/9/23	STAP001--Staples Advantage	48.69
3/9/23	TEAC002--Teacher Synergy [P]	954.01
3/9/23	TEAC002--Teacher Synergy [P]	888.95
3/9/23	TEAC004--Teaching Textbooks Inc [P]	104.90
3/9/23	TEAC004--Teaching Textbooks Inc [P]	179.42
3/9/23	THER001--Therapy in Action	725.00
3/9/23	TMOB003--T-Mobile 2114	174.00
3/9/23	TOPO000--Top Out Climbing [S]	2,190.00
3/9/23	USBO000--Educational Development Corporation	58.55
3/9/23	WESP000--We Spark Learning	133.25
3/9/23	WITC000--Witczak, Lilli	40.00
3/10/23	DAYD000--DAY Dreams LLC	-325.00
3/10/23	EMP2041	471.86
3/10/23	THEI002--The International Printing Museum	400.00
3/13/23	CAL9002--California Polytechnic State University, San Luis Obispo	250.00
3/13/23	CANE000--Canela Software, Inc	3,155.41
3/13/23	CEED000--CEED Enterprises	700.00
3/13/23	ELDO000--El Dorado County Office of Education	13,000.00
3/13/23	EMP2366	92.49
3/13/23	GAS100S--SoCalGas 2205	93.56
3/13/23	LAWO000--Law Offices of Young, Minney & Corr, LLP	3,458.50

Date	Vendor	Amount
3/13/23	PERK001--Perkins Coie LLP	2,334.50
3/13/23	PERK001--Perkins Coie LLP	15,619.00
3/13/23	SIGP000--SIG Property Management	4,905.18
3/13/23	STAP001--Staples Advantage	57.89
3/14/23	ADRI000--Adriene Madden Publishing LLC [S]	2,179.50
3/14/23	AMAZ102--Amazon Capital Services (Exp)*	3,024.19
3/14/23	ARTO000--AoPS Incorporated	130.52
3/14/23	BARN001--Barnabas Robotics Inc [S]	86.90
3/14/23	BEAU000--Beautiful Feet Books [P]	396.02
3/14/23	BEYO001--Beyond the Toolbox LLC	90.00
3/14/23	BRAI002--Brain Builders STEM Education Inc	4,595.72
3/14/23	BRID002--Edovate Learning Corp.	1,528.00
3/14/23	CALI021--California Gymnastics LLC	356.00
3/14/23	CARO002--Carol Simoneau Professional Development, LLC	7,807.82
3/14/23	CRAF000--Homeschool In A Box Inc.	554.60
3/14/23	DAYD000--DAY Dreams LLC	325.00
3/14/23	DEW100A--Dewey Pest Control 6374	85.00
3/14/23	DOWN000--Down For Dance	144.00
3/14/23	EDGE000--The Edge Martial Arts, Inc.	130.00
3/14/23	EDI100C--Southern California Edison 1868	19.99
3/14/23	EDLO000--Edlogical Group Corp	118.50
3/14/23	EDLU000--eDynamic Learning	75.00
3/14/23	EDWE000--Ed West [S]	288.73
3/14/23	EMP1894	288.66
3/14/23	GAS100A--SoCalGas 6217	424.81
3/14/23	GAS100B--SoCalGas 6965	218.89
3/14/23	GAS100C--SoCalGas 6532	155.95
3/14/23	HODG000--Jill Hodges	375.00
3/14/23	HOME000--Home Science Tools [P]	118.87
3/14/23	iLEA010--iLEAD Online Charter	1,000.00
3/14/23	iLEA010--iLEAD Online Charter	174,549.30
3/14/23	JUST001--Justine Sherman & Associates	5,072.50
3/14/23	KANO000--Kanor Driving School, Inc.	255.00
3/14/23	KARA000--Karate 4 Kids USA	160.00
3/14/23	KGMU000--KG Music Center, LLC.	295.00
3/14/23	KIDS011--Kids Connections Developmental Therapy Center	390.00
3/14/23	KING001--Waterfront Education	230.00
3/14/23	LAKE000--Lakeshore Learning Materials	766.90
3/14/23	LEGO000--Lego Education [P]	790.48
3/14/23	MCCA001--McCandliss, Dorothy [S]	670.00
3/14/23	MELL000--Mellady Direct Marketing	22.72
3/14/23	MEMO000--Memoria Press [P]	140.10
3/14/23	MORE000--Moreys Music [P]	126.86
3/14/23	MORR000--Morrison, Sidney	2,838.00

Date	Vendor	Amount
3/14/23	MOVI000--Moving Beyond the Page	205.49
3/14/23	NICO000--Nicole the Math Lady, LLC	99.00
3/14/23	OFFI000--ODP Business Solutions LLC	2,099.46
3/14/23	QUIL000--Quill*	651.40
3/14/23	RAIN000--Rainbow Resource Center Inc [P]	312.17
3/14/23	SING000--Singapore Math Inc [P]	230.22
3/14/23	SOTO001--Soto, Kristina	117.00
3/14/23	SOUT005--South County Dance [S]	180.00
3/14/23	TALK000--TalkBox.Mom Inc	447.95
3/14/23	TEAC002--Teacher Synergy [P]	144.53
3/14/23	TEAC004--Teaching Textbooks Inc [P]	72.95
3/14/23	thin007--Think Outside, LLC	131.20
3/14/23	TIME001--Time4Learning [S]	-4,175.00
3/14/23	URBA003--Urban Scholar Academy [S]	745.00
3/14/23	USBO000--Educational Development Corporation	94.70
3/14/23	VIBE000--Vibe Performing Arts [S]	1,190.00
3/14/23	YAMA001--Cerritos Yamaha Music School	1,238.00
3/14/23	YMCA003--YMCA of Orange County - Fullerton	512.00
3/15/23	AMAZ100--Amazon Capital Services (iCA)	4.83
3/15/23	AMAZ100--Amazon Capital Services (iCA)	224.33
3/15/23	AMAZ102--Amazon Capital Services (Exp)*	9.14
3/15/23	AMPE000--AMPED	300.00
3/15/23	APPL004--Applied Music Studio [S]	775.56
3/15/23	AQUA003--Aqua Doc Pool & Spa Service	590.00
3/15/23	BALL005--Ballard, Kanatinia	81.00
3/15/23	BAY103B--Bay Alarm Company 8872	63.00
3/15/23	BLAC012--Blackbelt Collective Krav Maga LLC	169.00
3/15/23	BURB004--Burbank Krav Maga and Self Defense, Inc	160.00
3/15/23	BUTT000--Butterworth, Jamie [S]	62.50
3/15/23	CHEF000--Chef Tech Cooking School [S]	910.00
3/15/23	CHES000--Chesser, Christine	175.00
3/15/23	CHUC000--Chuck Jones Center for Creativity	120.00
3/15/23	CIGN000--Cigna Healthcare	392.23
3/15/23	CIGN000--Cigna Healthcare	1,447.94
3/15/23	CIGN000--Cigna Healthcare	4,764.74
3/15/23	CIGN000--Cigna Healthcare	9,556.07
3/15/23	CODE006--CBYTE LLC	573.00
3/15/23	COLE103--Talaya Coleman (Petty Cash)	168.85
3/15/23	COLO001--Colosky's Math Academy	180.00
3/15/23	DANC006--Dance Magic Studios	471.00
3/15/23	DRIV000--Drivers ED Direct, LLC [S]	1,199.95
3/15/23	DRUM000--Drumming for Your Life Institute	2,800.00
3/15/23	DUNN000--Dunn-Edwards Paints	101.80
3/15/23	EDI103A--Southern California Edison 0180.	2,187.05

Date	Vendor	Amount
3/15/23	EDLO000--Edlogical Group Corp	3,000.00
3/15/23	EMP1411	29.04
3/15/23	EMP2041	471.47
3/15/23	EURE003--Eurekademics - Gene Nech	400.00
3/15/23	EVER005--Evergreen Music Conservatory [S]	1,615.00
3/15/23	FIDE000--Fidelity Security Life Insurance Company	10.69
3/15/23	FIDE000--Fidelity Security Life Insurance Company	30.52
3/15/23	FIDE000--Fidelity Security Life Insurance Company	147.10
3/15/23	FIDE000--Fidelity Security Life Insurance Company	132.34
3/15/23	FIDE000--Fidelity Security Life Insurance Company	755.59
3/15/23	FIDE000--Fidelity Security Life Insurance Company	248.88
3/15/23	FIDE000--Fidelity Security Life Insurance Company	1,483.97
3/15/23	FIDE000--Fidelity Security Life Insurance Company	523.99
3/15/23	FRES001--Fresh Start Healthy Meals, Inc.	10,688.00
3/15/23	GOLD004--Golden Star Education Services	2,570.00
3/15/23	HILL003--Hillcrest Ranch Inc	225.00
3/15/23	HOST001--Hosterman, Claire Zoe	400.00
3/15/23	HUCK000--HuckleBerry Center for Creative Learning [S]	170.00
3/15/23	HUGO000--Hugo's Gymfitness [S]	1,890.00
3/15/23	INSI000--Inside SCV Magazine	147.00
3/15/23	JIVE000--Jive Communications, Inc.	508.22
3/15/23	JIVE000--Jive Communications, Inc.	73.92
3/15/23	JOEF000--Joe Ferrante Music Academy	144.00
3/15/23	JUMP000--Jump and Schout Therapy	150.00
3/15/23	KAIS000--Kaiser Foundation Health Plan	2,460.37
3/15/23	KAIS000--Kaiser Foundation Health Plan	14,364.61
3/15/23	KAIS000--Kaiser Foundation Health Plan	30,351.65
3/15/23	KAIS000--Kaiser Foundation Health Plan	47,597.72
3/15/23	LAMO000--L'Amore Dance and Performing Arts Studio Inc. [S]	977.00
3/15/23	LANG005--Language Network, Inc.	332.00
3/15/23	LUDW001--John and Elizabeth Ludwick	399.00
3/15/23	MCCA000--McCalla Company	1,619.44
3/15/23	MELL000--Mellady Direct Marketing	181.75
3/15/23	OCAL001--OC All-Stars Cheer & Dance - Foothill Ranch	429.00
3/15/23	OUTS000--Outschool, Inc [S]	1,352.00
3/15/23	PICO000--Huckleberry Friend Productions	481.66
3/15/23	POWE007--Powell, Fabiola	100.00
3/15/23	QCLO000--QC Locksmith	429.53
3/15/23	QUIL000--Quill*	179.58
3/15/23	ROCK005--Rockwell Printing Inc	150.00
3/15/23	SCHU000--Schuesler, Leah [S]	240.00
3/15/23	SCOO000--Scoot Education	1,044.00
3/15/23	SORO000--Sorola, Rosemary L.	270.00
3/15/23	STAP001--Staples Advantage	89.70

Date	Vendor	Amount
3/15/23	STAP001--Staples Advantage	76.47
3/15/23	STAP001--Staples Advantage	1,376.33
3/15/23	STAP001--Staples Advantage	281.30
3/15/23	STAP001--Staples Advantage	29.97
3/15/23	STEP002--Stepping Stones Therapy, Inc. [S]	800.00
3/15/23	SUNL000--Sun Life Assurance Company of Canada	87.87
3/15/23	SUNL000--Sun Life Assurance Company of Canada	298.33
3/15/23	SUNL000--Sun Life Assurance Company of Canada	2,020.65
3/15/23	SUNL000--Sun Life Assurance Company of Canada	2,517.48
3/15/23	SUZU000--Suzuki Music Association of California	133.26
3/15/23	SYLV003--DKM Learning, LLC	600.00
3/15/23	TEAC002--Teacher Synergy [P]	974.22
3/15/23	THED003--The Dance School LA, LLC	206.00
3/15/23	THEH000--The Hidden Dojo	747.00
3/15/23	TIME001--Time4Learning [S]	4,175.00
3/15/23	TOPO000--Top Out Climbing [S]	195.00
3/15/23	UCSC000--The Regents of the University of California	5,586.00
3/15/23	VALE011--Gate Languages	100.00
3/16/23	ACTI001--Activities For Learning Inc [P]	117.44
3/16/23	AMAZ102--Amazon Capital Services (Exp)*	1,865.73
3/16/23	AMPI000--Academy Management Professionals, Inc.	149.00
3/16/23	ARGO000--Argo Brothers Inc.	21.89
3/16/23	BARN004--Singapore Math Live, LLC	85.00
3/16/23	BEAU000--Beautiful Feet Books [P]	167.66
3/16/23	BLIC000--Blick Art Materials [P]	1,782.31
3/16/23	BLIC000--Blick Art Materials [P]	1,158.55
3/16/23	BRAV000--Brave Writer, LLC [P]	796.00
3/16/23	BRAV000--Brave Writer, LLC [P]	89.00
3/16/23	BRIG000--Bright Thinker Inc.	124.49
3/16/23	CRAF000--Homeschool In A Box Inc.	332.79
3/16/23	DINO000--Dino Lingo Inc. [P]	149.00
3/16/23	DISC000--Discount School Supply [P]	267.88
3/16/23	DISC000--Discount School Supply [P]	773.43
3/16/23	EAT2000--Eat2Explore, Inc	202.52
3/16/23	ELEM000--Elementalscience [P]	277.16
3/16/23	ESSE000--Stephens Educational Services LLC	120.40
3/16/23	EVAN002--Evan-Moor Educational Publishers [P]	50.33
3/16/23	GOST000--GoStrengths Inc.	197.00
3/16/23	GRET001--Gretchen Gesell	195.00
3/16/23	GUER000--Guerrero, Laura A.	120.00
3/16/23	HARB002--Harbor and Sprout	33.90
3/16/23	HBCO000--HBCO LLC	74.99
3/16/23	HIST001--Hauris, Elizabeth	184.83
3/16/23	HODG000--Jill Hodges	280.00

Date	Vendor	Amount
3/16/23	HOLA000--Hola Amigo	139.89
3/16/23	HOME000--Home Science Tools [P]	99.79
3/16/23	HOME000--Home Science Tools [P]	235.38
3/16/23	INST001--Institute for Excellence in Writing [P]	84.32
3/16/23	INST001--Institute for Excellence in Writing [P]	657.11
3/16/23	IVYK000--Ivy Kids LLC [P]	119.85
3/16/23	JACK000--JackKris Publishing [P]	47.98
3/16/23	JOHN023--Johnson, Robin	941.13
3/16/23	JOYC000--Joycor Learning Center Inc	1,295.00
3/16/23	KNAU000--Knauer Pianos	-780.00
3/16/23	LAKE000--Lakeshore Learning Materials	627.85
3/16/23	LAKE000--Lakeshore Learning Materials	1,150.38
3/16/23	LEAR011--Learning A-Z	128.00
3/16/23	LEGO000--Lego Education [P]	591.44
3/16/23	LITT000--Little Passports [P]	93.02
3/16/23	LUCK002--Lucky Duck Swim School	153.00
3/16/23	MAND001--MandarinArts	248.00
3/16/23	MATH002--Math-U-See, Inc [S]	66.72
3/16/23	MELS000--MEL Science U.S., LLC	878.86
3/16/23	MEMO000--Memoria Press [P]	445.71
3/16/23	MOUL000--Mouldsdale, Caroline	560.00
3/16/23	MOUL000--Mouldsdale, Caroline	411.00
3/16/23	MOVI000--Moving Beyond the Page	1,203.02
3/16/23	MOXI000--MoxieBox Art	164.57
3/16/23	MOXI000--MoxieBox Art	169.94
3/16/23	MUSI006--Musician's Friend, Inc [P]	569.39
3/16/23	MYST002--Mystery Science	109.00
3/16/23	NIGG000--Lauren Niggl	375.00
3/16/23	OAKM000--Oak Meadow Inc [P]	551.56
3/16/23	OFFI000--ODP Business Solutions LLC	2,029.45
3/16/23	OFFI000--ODP Business Solutions LLC	2,935.17
3/16/23	OFFI000--ODP Business Solutions LLC	3,458.87
3/16/23	OUTS000--Outschool, Inc [S]	1,100.00
3/16/23	PAPE000--PSS Waldorf Supplies LLC	44.63
3/16/23	PEDI000--Logic of English, Inc.	206.67
3/16/23	PEDI000--Logic of English, Inc.	233.67
3/16/23	PETT002--Pettesy, Brian	894.76
3/16/23	QUIL000--Quill*	1,910.58
3/16/23	QUIL000--Quill*	165.22
3/16/23	RAIN000--Rainbow Resource Center Inc [P]	1,092.23
3/16/23	RAIN000--Rainbow Resource Center Inc [P]	3,626.08
3/16/23	RAIN000--Rainbow Resource Center Inc [P]	3,753.21
3/16/23	RAIN000--Rainbow Resource Center Inc [P]	4,093.33
3/16/23	SANC005--Nancy Sanchez	270.00

Date	Vendor	Amount
3/16/23	SATS000--Satsangi, Ajay K.	720.00
3/16/23	SIGN002--Stewart, Elizabeth	75.00
3/16/23	SING000--Singapore Math Inc [P]	308.28
3/16/23	SING000--Singapore Math Inc [P]	208.55
3/16/23	STAP001--Staples Advantage	308.59
3/16/23	STUD003--Studies Weekly, Inc. [P]	87.49
3/16/23	STUD003--Studies Weekly, Inc. [P]	262.48
3/16/23	SUPE000--Supercharged Science [P]	335.00
3/16/23	TALK000--TalkBox.Mom Inc	116.15
3/16/23	TEAC002--Teacher Synergy [P]	89.46
3/16/23	TEAC002--Teacher Synergy [P]	3.00
3/16/23	TEAC004--Teaching Textbooks Inc [P]	72.95
3/16/23	TEAC004--Teaching Textbooks Inc [P]	72.95
3/16/23	TIMB000--Timberdoodle [P]	312.23
3/16/23	TIME001--Time4Learning [S]	2,320.00
3/16/23	TMOB009--T-Mobile 3564	959.13
3/20/23	STAP001--Staples Advantage	4.99
3/20/23	STAP001--Staples Advantage	42.01
3/21/23	AMAZ100--Amazon Capital Services (iCA)	189.19
3/21/23	AMAZ100--Amazon Capital Services (iCA)	26.71
3/21/23	AMAZ102--Amazon Capital Services (Exp)*	419.99
3/21/23	ANDY002--AndyMark, Inc.	297.14
3/21/23	ART0000--Art + Soul Collective	1,080.00
3/21/23	ARTH001--The Art House S. Corp	1,275.00
3/21/23	AVDA000--AV Dance Studio 81	51.00
3/21/23	BARN001--Barnabas Robotics Inc [S]	221.06
3/21/23	BAY100S--Bay Alarm Company 6372	316.69
3/21/23	BECK002--Becky J. Abernethy	400.00
3/21/23	BLIC000--Blick Art Materials [P]	61.05
3/21/23	BLUE001--Blue Buoy Swim School [S]	1,080.00
3/21/23	BOOK000--BookShark LLC	280.88
3/21/23	BURB001--True Note Music, LLC	25.19
3/21/23	BYUI000--BYU Continuing Education	10.00
3/21/23	CARD000--Card Service Center	1,282.22
3/21/23	CHOU001--Chou, Ling	300.00
3/21/23	CMSC000--CM School Supply [P]	400.33
3/21/23	CONE001--Conejo Recreation and Park District [S]	68.00
3/21/23	CONE001--Conejo Recreation and Park District [S]	251.00
3/21/23	CORP001--Corporate Splash	702.19
3/21/23	COST000--Costa Mesa Math Center LLC	320.00
3/21/23	CRAF000--Homeschool In A Box Inc.	586.52
3/21/23	DANC007--Dancin' In Acton, Inc.	1,075.00
3/21/23	DISC000--Discount School Supply [P]	484.99
3/21/23	DISC000--Discount School Supply [P]	114.60

Date	Vendor	Amount
3/21/23	DREP000--Drepeuba G Ba	440.00
3/21/23	EIDE000--BIg Life Journal, Inc.	105.90
3/21/23	EMP0364	185.00
3/21/23	EMP1154	75.75
3/21/23	EMP1650	80.14
3/21/23	EMP2041	344.88
3/21/23	GIGI000--GIGIL, LLC	132.91
3/21/23	GIOR000--Giordano, Lauren	25.00
3/21/23	GUAR002--Guardino, Briana	1,575.00
3/21/23	HAND004--H4B Team LLC	305.98
3/21/23	HIST001--Hauris, Elizabeth	311.71
3/21/23	KIDS006--Drawn2Art - Northridge	1,902.00
3/21/23	KIDS014--KidsArt Claremont Inc	160.00
3/21/23	KNAU000--Knauer Pianos	780.00
3/21/23	LAKE000--Lakeshore Learning Materials	403.26
3/21/23	LAKE000--Lakeshore Learning Materials	159.54
3/21/23	LANT000--Lanterns Global	2,200.00
3/21/23	LEAR000--Learn Beyond The Book LLC [S]	14,237.23
3/21/23	LEWI002--Lewis Musical Academy Inc.	250.00
3/21/23	LITT000--Little Passports [P]	91.43
3/21/23	LITT000--Little Passports [P]	163.99
3/21/23	LITZ000--Litz, Megan	610.00
3/21/23	MACI000--Macie Sweeney-Slick	270.00
3/21/23	MALA000--Malapit, Kimberly	-300.00
3/21/23	MALA000--Malapit, Kimberly	288.00
3/21/23	MARI000--Mari Haig [S]	320.00
3/21/23	MATH013--Weiss Math Centers 1, LLC	778.00
3/21/23	MELL000--Mellady Direct Marketing	553.53
3/21/23	MELS000--MEL Science U.S., LLC	114.65
3/21/23	MOON002--Moonstone Riding Academy & Show Barn [S]	-750.00
3/21/23	MOVI000--Moving Beyond the Page	302.14
3/21/23	MUSI006--Musician's Friend, Inc [P]	272.66
3/21/23	MYST002--Mystery Science	109.00
3/21/23	NASC000--NASCO Education	48.45
3/21/23	NATI001--Nationwide	246.80
3/21/23	NURI000--Nurick, Liza	304.70
3/21/23	OFFI000--ODP Business Solutions LLC	1,501.81
3/21/23	PAND000--Pandia Press [P]	52.99
3/21/23	PEDI000--Logic of English, Inc.	231.54
3/21/23	POWE005--Power Clean Janitorial, Inc	2,359.00
3/21/23	PURE000--Pure Oasis Water	18.90
3/21/23	QUIL000--Quill*	172.19
3/21/23	QUIL000--Quill*	101.15
3/21/23	QUIL000--Quill*	902.88

Date	Vendor	Amount
3/21/23	RAIN000--Rainbow Resource Center Inc [P]	1,609.64
3/21/23	RAIN000--Rainbow Resource Center Inc [P]	3,199.76
3/21/23	RAIN000--Rainbow Resource Center Inc [P]	968.08
3/21/23	RUWE000--Ruwe, Lauren	700.00
3/21/23	SABA000--myT	250.00
3/21/23	SCHO017--Scholastic Book Fairs	1,522.47
3/21/23	SCHO023--School Services of California Inc.	195.00
3/21/23	STAP001--Staples Advantage	6.57
3/21/23	STAP001--Staples Advantage	40.60
3/21/23	STEV004--Stevens, Gretchen Seelye	400.00
3/21/23	TEAC002--Teacher Synergy [P]	30.75
3/21/23	THEV001--The Vault Performance	1,040.00
3/21/23	TIM100H--Time Warner Cable 9201	389.96
3/21/23	TIM103A--Time Warner Cable 9101	37.54
3/21/23	TOWL000--Towlehouse LLC	270.00
3/21/23	TRIV000--Tri-Valley CS [S]	558.00
3/21/23	WILL021--Williams, Josie	628.00
3/22/23	3PLE000--3P LEARNING	360.00
3/22/23	ABCG000--ABC Guidance	1,212.60
3/22/23	ACTI002--Acting Academy for Kids [S]	1,065.25
3/22/23	AMAA000--American Martial Arts Academy [S]	1,293.00
3/22/23	AMAZ100--Amazon Capital Services (iCA)	158.75
3/22/23	AMAZ102--Amazon Capital Services (Exp)*	22.00
3/22/23	AMAZ102--Amazon Capital Services (Exp)*	2,178.22
3/22/23	AQUA000--Aquatic Explorations & Safety Training	442.00
3/22/23	AREN000--Arena, Madison	1,383.93
3/22/23	ARTE000--Art Experience Studio LLC	592.30
3/22/23	BEND002--Piano Boise LLC	111.00
3/22/23	BLIC000--Blick Art Materials [P]	1,140.80
3/22/23	BOYL000--Boyle, Andrew	640.00
3/22/23	BROA001--Broadway Gymnastics School Inc.	1,504.00
3/22/23	CHAV001--Chavez, Candi	1,436.00
3/22/23	COMM003--Common Thread Claremont	740.00
3/22/23	DISC000--Discount School Supply [P]	63.38
3/22/23	DYNA002--Dynamic Therapies Inc	315.00
3/22/23	ECON000--Economou Law Group, Inc	7,250.00
3/22/23	EDWA00--Edwards, Stevens & Tucker LLP	1,592.10
3/22/23	EFFE001--Effectual Educational Consulting Services	120.00
3/22/23	EMP1163	317.35
3/22/23	EMP1251	10.82
3/22/23	EMP1355	90.26
3/22/23	EMP1759	264.96
3/22/23	EMP2004	114.36
3/22/23	FORD001--Raffia Music Studio LLC	600.00

Date	Vendor	Amount
3/22/23	HIST001--Hauris, Elizabeth	126.88
3/22/23	HORN001--Horn's Backflow & Plumbing Service Inc	-275.00
3/22/23	INFI000--Infinity Kids	1,080.00
3/22/23	IRWI000--Irwin, Pamela Rae	90.00
3/22/23	JONE004--Jones, Caid Mitchell	253.50
3/22/23	JUMP000--Jump and Schout Therapy	200.00
3/22/23	KUMO003--Kumon Math and Reading Center of Brea	600.00
3/22/23	LAIT000--Laity Institute of the Arts	200.00
3/22/23	LAKE000--Lakeshore Learning Materials	160.89
3/22/23	LEEA000--Leeacton, LLC	12,409.28
3/22/23	MARL000--Marli Williams, LLC	2,500.00
3/22/23	MERE001--Susan Meredith	114.00
3/22/23	MOSA000--Mosaic Music	-160.00
3/22/23	MUSI006--Musician's Friend, Inc [P]	169.98
3/22/23	NASC000--NASCO Education	108.95
3/22/23	NATI001--Nationwide	528.78
3/22/23	NMJ000--American Martial Arts Academy - 2	368.00
3/22/23	OUTS000--Outschool, Inc [S]	180.00
3/22/23	PACI001--CDB / MPB Inc.	1,514.80
3/22/23	PROC000--Procopio, Cory, Hagreaves & Savitch	280.00
3/22/23	QUIL000--Quill*	1,408.47
3/22/23	SIGP000--SIG Property Management	5,720.14
3/22/23	TIGH000--Tighe, Darla	120.00
3/22/23	USBL000--USBA LLC	535.00
3/22/23	VANH002--Van Houten, Holly	890.00
3/22/23	WRIG000--Wrightwood Education Studio LLC	240.00
		\$1,368,938.08

Company Name: iLEAD California
Report Name: Payment Register Summary
Report Title 2: Mission Valley Bank
Footer Text: 02/23/2023-03/22/2023

GL Account #	GL Account Description	Total
3401	Health & Welfare Benefits - Credentialed positions	167,465.17
3402	Health & Welfare Benefits - Classified positions	82,761.88
4110	Core Curriculum - Texts, Workbooks, etc	2,507.61
4120	Core Curriculum - Software & Programs	1,094.00
4130	Other Curriculum	2,800.00
4305	Educational Supplies (Classroom, Project, SpEd, Etc)	1,315.92
4325	Custodial Supplies	40.41
4330	Health & Safety	3,331.77
4335	Home Study Stipend	782,850.31
4340	Office Supplies	1,877.58
4345	Printing & Reproduction Supplies	1,854.11
4350	Spiritwear	1,344.38
4355	Facilities Supplies	101.80
4410	Classroom Furniture & Equipment	5,003.53
4430	IT Equipment & Supplies	10,804.87
4710	Vended Food Service	10,688.00
5210	Travel for PD, Conferences, & School Development	3,692.79
5220	Travel for Intersite Business - Mileage	931.42
5230	Conference & Workshop Registration Fees	1,535.00
5240	Professional Development - Meetings & Collaborations	16,609.72
5310	Professional Dues, Memberships, and Subscriptions	423.80
5510	Utilities - Electricity	4,625.90
5520	Utilities - Gas	2,946.67
5530	Utilities - Water	460.62
5540	Utilities - Trash	482.55
5550	Operations - Janitorial Services	8,366.18
5560	Operations - Security	379.69
5610	Rent - Facilities Rent and CAM Charges	60,130.51
5630	Repairs & Maintenance - Facilities	2,516.33
5806	Professional Services - Consultant Fees	5,000.00
5807	Professional Services - BTSA	13,000.00
5808	Professional Services - Legal Fees	67,884.10
5825	Operating Expenditures - Banking Charges & Fees	39.97
5827	Operating Expenditures - Other Benefit Fees	227.80
5828	Operating Expenditures - Staff Recruitment	1,225.00
5829	Operating Expenditures - Events	2,697.97
5830	Operating Expenditures - Marketing & Advertising	62,066.94
5850	Student Services Expenditures - Student Information System	546.00
5851	Student Services Expenditures - Student Assessment Services	1,746.41
5852	Student Services Expenditures - Special Education Contracted	14,131.00

GL Account #	GL Account Description	Total
5853	Student Services Expenditures - Student & Group Activities	3,322.77
5854	Student Services Expenditures - Electives & Enrichment	700.00
5855	Student Services Expenditures - Substitutes	2,088.00
5910	Telephone & Fax	1,075.96
5920	Internet Services	2,793.07
5940	Postage Expense	512.50
9310	Prepaid Expenditures (Expenses)	1,255.07
9313	Prepaid Events	9,683.00
Grand Total		\$1,368,938.08

iLEAD AV Hybrid
School Director's Report – Talaya Coleman
March 29, 2023

Curriculum Moment

- o DreamUp to Space (Team Aloe Vera) – Ms. Reed/Ms. Fortun

Professional Learning/Staff Support

- o Daily 5, Number Corner
- o Lesson Planning, Rubrics
- o Team Building Activity
 - o Collective Efficacy - the shared belief that through their collective action, educators can influence student outcomes and increase achievement for all students

School Celebrations/Events

- o Winter Production - each classroom had performances. We opened the event with musical selections from the choir and a few musicians.
- o National School Choice Week - we invited learners and their families out for a night to say THANK YOU! for choosing us. We had food and iLEAD cheerleaders performed. In addition, each day of the week we celebrated our learners.
- o Kids Heart Challenge - we raised approximately \$3900
 - o Each week we engaged in healthy challenges (jump rope, basketball, etc)
- o Fundraising
 - o Family Night @ Panda Express
 - o Wonder Rides - motorized animals
- o Tk/Kinder Round-up and Open House - about 30 families attended (Tk-8)
- o Dance Force Youth Ballroom Competition (5th grade) - Margaret Wassner
 - o Foxtrot- 1st place, East Coast Swing, Merengue- 2nd place
- o Glider on Campus

Upcoming Events:

- o Presentation of Learning (POL) - April 6th 1:00pm-2:30pm
- o Celebrations (Tk, Kinder and 8th grade)
 - June 16th - 8th grade - 9:30am / Tk - K @ 11:00am

iSupport Activities and Updates

- o Meeting 1st Thursday of each month
 - o Spring Dance - March 31st
 - o Lucky Charms Candy Gram - 8th grade Leadership

Enrollment

Budgeted Enrollment	300
Enrollment Last Board Meeting	296
Current Enrollment	299
Pending	0
Wait List	64



iLEAD Hybrid A-G Completion Improvement Grant Plan

School Vision and Mission:

The mission of iLEAD Hybrid is to empower learners to become conscientious, compassionate, and responsible citizens of the world. In this process, we inspire them to become creative thinkers and leaders, with a lifelong love of learning. We accomplish this through a rigorous, relevant, and attainable education program which blends independent home study, community experiences, and classroom instruction based on the Common Core Standards. The iLEAD Hybrid program promotes individualized instruction, active learning methods and opportunities for self-directed learning. We celebrate and foster each child's individuality, and support them in discovering their highest potential in the environment which best suits their learning needs. We believe each child will be equipped with the skills and knowledge to achieve his or her fullest potential in preparation for college and the demands of the 21st century workplace.

The vision of iLEAD Hybrid is that all learners would become creative problem solvers, critical thinkers, compassionate leaders, conscientious collaborators, and responsible citizens who develop a lifelong love of learning. These are the qualities that develop our learners into leaders, today and in the future.

**CDS
Code:**
19 75309
0131987

Board Hearing Date: March 1st, 2023

Local Board Approval Date:

Describe how the funds will support pupils, including tutoring programs, to improve access to A-G courses and the LEA's A-G completion rate

Using survey data, staff input, evidence-based research, and internal data, iLEAD Hybrid plans to implement the following to increase access to A-G courses and the school's A-G completion rate:

1. Market, offer, and support credit recovery opportunities for learners receiving a D or F in an A-G course Spring 2020 and 2020-2021. Credit recovery may occur during summer or the school calendar year. Communication will include educating learners and families on the benefit or retaking courses and completing A-G requirements. Learner success rates will be tracked.
2. Task a team of educational partners to evaluate the current A-G program and make recommendations for expanding access and success.
3. Offer free AP tests for unduplicated learners in 22-23, 23-24, and 24-25 as budget allows. This includes educating unduplicated families of this offering before the start of the school year to increase the amount of unduplicated learners who register for an AP course and sign up to take the AP exam.
4. Market and promote A-G approved college credit courses. Families of unduplicated learners will be offered course associated cost coverage for books and supplies in 23-24 and 24-25 to eliminate barriers to enrolling in college credit courses.
5. Provide internal and external professional development opportunities to counselors and credentialed teachers. Content will focus on multi-tiered systems of support to increase layers of support for struggling learners, promote a college/career ready culture through graduation planning, CTE course enrollment, concurrent enrollment for A-G eligible courses, and promoting the benefits of completing A-G requirements.
6. Provide additional virtual tutoring opportunities for learners enrolled in A-G coursework with a focus on unduplicated learners.



A description of how the funds will be used to increase or improve services for foster youth, low-income students, and English learners to improve A-G eligibility

iLEAD Hybrid currently serves approximately 46% unduplicated learners. iLEAD Hybrid will implement several actions and services to increase or improve services for unduplicated pupils to improve their A-G eligibility.

- Online tutoring will be offered specifically targeting English language learners and foster youth to implement strategies to increase foundational skills for academic success, increased math support, and increased support in language acquisition skills.
- AP Exam fees will be covered in full for unduplicated learners in 22-23, 23-24, and 24-25. Book and supply costs associated with taking an A-G eligible college credit course will also be covered in full for unduplicated learners during the 23-24 school year.
- Professional development for counselors and teachers will focus on multi-tiered systems of support to increase layers of support for struggling learners, promote a college/career ready culture through graduation planning, CTE course enrollment, dual enrollment for A-G eligible courses, and promoting the benefits of completing A-G requirements.
- Root cause analysis with a diverse body of educational partners will help to analyze data on percentage of unduplicated learners attempting and/or completed A-G requirements and identify evidence based systemic practice changes based on the data.

A description of the extent to which all students, including foster youth, low-income students, and English learners, will have access to A-G courses approved by the University of California.

iLEAD Hybrid maintains a robust and accurate UC approved A-G course list through its course catalog. All learners have the opportunity to customize their graduation plan and semester schedule with their credentialed teacher of record. Learners may also take college course credits at partnering community colleges for A-G credit. Completion of UC A-G course requirements is highly encouraged for all learners but not required.

The number of students who were identified for opportunities to retake A-G approved courses in which they received a “D”, “F”, or “Fail” grade in the 2020 spring semester or the 2020-21 school year and a description of the method used to offer the opportunity retake courses.



A description of how the plan and described services, and associated expenditures, if applicable, supplement services in the Local Control and Accountability Plan and Learning Recovery Plan.

The plan and described services supplement the LCAP rather than supplant. Credit recovery for learners who received a D in an A-G course, coverage of AP exam fees for unduplicated learners, and expansion of A-G courses in the current course catalog are not planned expenditures in the LCAP.

Learning Recovery grant funds were spent in previous years and on staff and K-8 curriculum.

While professional development is described in the LCAP to improve CCI and graduation rates, specific professional development to supporting A-G completion rates is not a planned expenditure in the current LCAP cycle. A-G funds will expand tutoring services to provide specific support for English language learners and foster youth in core A-G courses.

Therefore, the planned services are expenditures compliment/supplement current strategies and budgeted expenditures in supporting learner success.

Plan Expenditures	
Description of Programs and Services	Amount Budgeted
Credit Recovery opportunities for learners receiving a D or F in an A-G course Spring 2020 and 2020-2021	\$10,000.00
Evaluation of A-G program and recommended changes implementation	\$8,000.00
AP fees for unduplicated learners	\$5,000.00
Online tutoring specifically for English language learners and foster youth	\$15,000.00
College Credit Course Costs for unduplicated learners	\$10,000.00
Professional development for counselors and teachers	\$25,000.00
Total Funds Allocated	Total Funds Budgeted
\$73,165.00	\$73,000.00

**CHARTER SCHOOL Second INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023**

Charter School Certification

Charter School Name:	iLEAD Hybrid
CDS #:	19 75309 0131987
Charter Approving Entity:	Acton-Agua Dulce Unified School Dsitric
County:	Los Angeles
Charter #:	1699

For information regarding this report, please contact:

For Approving Entity:

Name

Title

Telephone

E-mail address

For Charter School:

Amanda Fisher

Name

Chief Executive Officer

Title

661-904-2481

Telephone

director@ileadhybrid.org

E-mail address

To the entity that approved the charter school:

 x) 2022-23 CHARTER SCHOOL Second INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____

Date: _____

Charter School Official
(Original signature required)

Printed

Name: Amanda Fisher

Title: Chief Executive Officer

To the Acton-Agua Dulce Unified School District

 x) 2022-23 CHARTER SCHOOL Second INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____

Date: _____

Printed
Name:

Authorized Representative of
Charter Approving Entity
(Original signature required)

Title: _____

.....
To the Superintendent of Public Instruction:

 x) 2022-23 CHARTER SCHOOL Second INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report
verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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**CHARTER SCHOOLS SECOND INTERIM
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2022 to June 30, 2023

Charter School Name: iLEAD Hybrid
CDS #: 19 75309 0131987
Charter Approving Entity: Acton-Aqua Dulce Unified School District
County: Los Angeles
Charter #: 1699

This charter school uses the following basis of accounting:

Please enter an "X" in the applicable box below; check only one box

☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Original Budget	Board Approved 2nd Interim (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
A. REVENUES								
1. LCFF Sources								
State Aid - Current Year	8011	36,046,836	35,249,153	17,595,904	35,201,874		35,201,874	(47,279)
Education Protection Account - Current Year	8012	765,828	697,496	383,006	695,098		695,098	(2,398)
State Aid - Prior Years	8019		0	0	0		0	0
Transfer of Charter Schools in Lieu of Property Taxes	8096	2,165,072	1,878,461	726,150	1,794,083		1,794,083	(84,378)
Other LCFF Transfers	8091, 8097	0	0	0	0		0	0
Total, LCFF Sources		38,977,736	37,825,110	18,705,060	37,691,055		37,691,055	(134,055)
2. Federal Revenues (see NOTE on last page)								
No Child Left Behind	8290	0	0	0		0	0	0
Special Education - Federal	8181, 8182	478,375	478,375	0		478,375	478,375	0
Child Nutrition - Federal	8220	57,575	57,575	25,464		57,575	57,575	0
Other Federal Revenues	8290	2,755,409	3,079,855	92,658		3,079,855	3,079,855	0
Total, Federal Revenues		3,291,359	3,615,805	118,122	0	3,615,805	3,615,805	0
3. Other State Revenues								
Special Education - State	StateRevSE	3,035,525	3,223,578	1,790,702		2,849,902	2,849,902	(373,676)
Child Nutrition Programs	8520	2,995	17,965	14,543		17,965	17,965	0
Mandated Costs Reimbursements	8550	89,282	89,282	89,282	89,282		89,282	0
Lottery - Unrestricted and Instructional Materials	8560	873,254	826,533	460,905	590,833	232,858	823,691	(2,842)
Low Performing Student Block Grant	8590		0	0	0	0	0	0
All Other State Revenues	StateRevAO	960,274	2,165,693	3,033,137	0	2,165,693	2,165,693	0
Total, Other State Revenues		4,961,330	6,323,051	5,388,569	680,115	5,266,418	5,946,533	(376,518)
4. Other Local Revenues								
Transfers from Sponsoring LEAs to Charter Schools	8791	0	0	0	0		0	0
All Other Local Revenues	LocalRevAO	5,000	11,157	44,288	44,288		44,288	33,131
Total, Local Revenues		5,000	11,157	44,288	44,288	0	44,288	33,131
5. TOTAL REVENUES		47,235,425	47,775,123	24,256,039	38,415,458	8,882,223	47,297,681	(477,442)
B. EXPENDITURES								
1. Certificated Salaries								
Teachers' Salaries	1100	14,130,183	13,276,380	7,493,109	9,341,775	3,934,605	13,276,380	0
Certificated Pupil Support Salaries	1200	534,529	220,032	128,377		220,032	220,032	0
Certificated Supervisors' and Administrators' Salaries	1300	398,535	468,265	264,705	468,265	0	468,265	0
Other Certificated Salaries	1900	327,689	83,537	38,433	37,637	45,900	83,537	0
Total, Certificated Salaries		15,390,936	14,048,214	7,924,624	9,847,677	4,200,537	14,048,214	0

2. Non-certificated Salaries								
Instructional Aides' Salaries	2100	766,507	524,934	249,802	314,964	209,970	524,934	0
Non-certificated Support Salaries	2200	167,559	266,030	141,283	173,471	92,559	266,030	0
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	-	0	0	0	0
Clerical and Office Salaries	2400	1,066,985	1,024,405	576,352	922,855	101,550	1,024,405	0
Other Non-certificated Salaries	2900	158,976	195,117	232,369	158,717	36,400	195,117	0
Total, Non-certificated Salaries		2,160,027	2,010,486	1,199,806	1,570,007	440,479	2,010,486	0
Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
3. Employee Benefits								
STRS	3101-3102	2,939,669	2,600,741	3,605,270	2,022,843	577,898	2,600,741	0
PERS	3201-3202	0	0	-	0	0	0	0
OASDI / Medicare / Alternative	3301-3302	378,205	351,241	192,769	234,029	117,212	351,241	0
Health and Welfare Benefits	3401-3402	2,087,943	1,550,000	732,875	1,428,734	121,266	1,550,000	0
Unemployment Insurance	3501-3502	117,880	117,880	12,019	111,370	6,510	117,880	0
Workers' Compensation Insurance	3601-3602	447,736	243,780	-	0	243,780	243,780	0
Retiree Benefits	3701-3702	102,683	51,342	-	51,342	0	51,342	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	-	0	0	0	0
Other Employee Benefits	3901-3902	0	120,629	10,255	120,629	0	120,629	0
Total, Employee Benefits		6,074,116	5,035,613	4,553,188	3,968,947	1,066,666	5,035,613	0
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	290,693	290,693	150,905	270,693	20,000	290,693	0
Books and Other Reference Materials	4200	403	403	359	0	403	403	0
Materials and Supplies	4300	9,939,590	9,939,590	3,350,810	9,001,414	938,176	9,939,590	0
Noncapitalized Equipment	4400	335,189	335,189	75,187	5,240	329,949	335,189	0
Food	4700	59,624	59,624	46,333	0	59,624	59,624	0
Total, Books and Supplies		10,625,499	10,625,499	3,623,594	9,277,347	1,348,152	10,625,499	0
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	0	0	0	0	0	0	0
Travel and Conferences	5200	127,000	127,000	16,149	0	127,000	127,000	0
Dues and Memberships	5300	78,000	78,000	105,106	68,000	10,000	78,000	0
Insurance	5400	154,849	154,849	(2,987)	154,849	0	154,849	0
Operations and Housekeeping Services	5500	59,045	100,756	51,822	100,756	0	100,756	0
Rentals, Leases, Repairs, and Noncap. Improvements	5600	408,974	561,649	324,673	561,649	0	561,649	0
Professional/Consulting Services and Operating Expend.	5800	10,915,715	11,804,481	1,212,345	10,115,092	1,689,389	11,804,481	0
Communications	5900	109,106	109,106	44,674	109,106	0	109,106	0
Total, Services and Other Operating Expenditures		11,852,689	12,935,841	1,751,782	11,109,452	1,826,389	12,935,841	0
6. Capital Outlay								
(Objects 6100-6170, 6200-6500 for modified accrual basis only)								
Land and Land Improvements	6100-6170	0	0	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0	0	0
Equipment	6400	0	0	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0	0	0
7. Other Outgo								
Tuition to Other Schools	7110-7143	0	0	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0	0	0

Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0	0	0
Debt Service:								
Interest	7438	0	0	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0	0	0
8. TOTAL EXPENDITURES		46,103,267	44,655,653	19,052,994	35,773,430	8,882,223	44,655,653	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,132,158	3,119,470	5,203,045	2,642,028	0	2,642,028	477,442
Description	Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals to Date	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total (D)	Difference (Col B & D)
D. OTHER FINANCING SOURCES / USES								
1. Other Sources	8930-8979	0	0	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,132,158	3,119,470	5,203,045	2,642,028	0	2,642,028	477,442
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	5,598,685	5,598,685		5,598,685		5,598,685	0
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0				0	0
c. Adjusted Beginning Balance		5,598,685	5,598,685		5,598,685	0	5,598,685	
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		6,730,843	8,718,155		8,240,713	0	8,240,713	
Components of Ending Fund Balance:								
Reserve for Revolving Cash (equals object 9130)	9711	0	0		0	0	0	
Reserve for Stores (equals object 9320)	9712	0	0		0	0	0	
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0		0	0	0	
All Others	9719				0	0	0	
Legally Restricted Balance	9740	0	8,718,155			0	0	
Designated for Economic Uncertainties	9770	6,730,843			8,240,713		8,240,713	
Other Designations	9775, 9780	0	0		0	0	0	
Net Investment in Capital Assests (Accrual Basis Only)	9796	0	0			0	0	
Undesignated / Unappropriated Amount	9790	0	0		0	0	0	0

CHARTER SCHOOL MULTI-YEAR PROJECTION - ALTERNATIVE FORM

Charter School Name: iLEAD Hybrid
 CDS #: 19 75309 0131987
 Charter Approving Entity: Acton-Agua Dulce Unified School District
 County: Los Angeles
 Charter #: 1699
 Fiscal Year: 2022-23

2022-23 (populated from Alternative Form Tab)						
Description	Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	35,201,874		35,201,874	37,589,784	39,373,242
Education Protection Account - Current Year	8012	695,098		695,098	697,496	697,496
State Aid - Prior Years	8019	0		0		
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,794,083		1,794,083	1,800,272	1,800,272
Other LCFF Transfers	8091, 8097	0		0	0	0
Total, LCFF Sources		37,691,055		37,691,055	40,087,552	41,871,010
2. Federal Revenues						
No Child Left Behind	8290		0	0	0	0
Special Education - Federal	8181, 8182		478,375	478,375	478,375	478,375
Child Nutrition - Federal	8220		57,575	57,575	58,151	58,732
Other Federal Revenues	8290	0	3,079,855	3,079,855	1,951,309	606,446
Total, Federal Revenues		0	3,615,805	3,615,805	2,487,835	1,143,553
3. Other State Revenues						
Special Education - State	StateRevSE		2,849,902	2,849,902	3,255,815	3,288,372
Child Nutrition Programs	8520		17,965	17,965	18,144	18,326
Mandated Costs Reimbursements	8550	89,282		89,282	92,557	95,623
Lottery - Unrestricted and Instructional Materials	8560	590,833	232,858	823,691	823,691	823,691
Low Performing Student Block Grant	8590	0	0	0	0	0
All Other State Revenues	StateRevAO	0	2,165,693	2,165,693	2,496,382	1,927,069
Total, Other State Revenues		680,115	5,266,418	5,946,533	6,686,589	6,153,081
4. Other Local Revenues						
Transfers from Sponsoring LEAs to Charter Schools	8791	0		0	0	0
All Other Local Revenues	LocalRevAO	44,288	0	44,288	45,000	45,000
Total, Local Revenues		44,288	0	44,288	45,000	45,000
5. TOTAL REVENUES		38,415,458	8,882,223	47,297,681	49,306,976	49,212,644
B. EXPENDITURES						

1. Certificated Salaries							
Teachers' Salaries	1100	9,341,775	3,934,605	13,276,380	13,940,199	14,637,209	
Certificated Pupil Support Salaries	1200	0	220,032	220,032	231,034	242,585	
Certificated Supervisors' and Administrators' Salaries	1300	468,265	0	468,265	491,678	516,263	
Other Certificated Salaries	1900	37,637	45,900	83,537	87,714	92,099	
Total, Certificated Salaries		9,847,677	4,200,537	14,048,214	14,750,625	15,488,156	
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	314,964	209,970	524,934	551,180	578,740	
Non-certificated Support Salaries	2200	173,471	92,559	266,030	279,331	293,298	
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0	
Clerical and Office Salaries	2400	922,855	101,550	1,024,405	1,075,626	1,129,407	
Other Non-certificated Salaries	2900	158,717	36,400	195,117	204,874	215,117	
Total, Non-certificated Salaries		1,570,007	440,479	2,010,486	2,111,011	2,216,562	
Description		Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
3. Employee Benefits							
STRS	3101-3102	2,022,843	577,898	2,600,741	2,817,369	2,958,238	
PERS	3201-3202	0	0	0	0	0	
OASDI / Medicare / Alternative	3301-3302	234,029	117,212	351,241	375,376	394,145	
Health and Welfare Benefits	3401-3402	1,428,734	121,266	1,550,000	1,705,000	1,875,500	
Unemployment Insurance	3501-3502	111,370	6,510	117,880	117,880	117,880	
Workers' Compensation Insurance	3601-3602	0	243,780	243,780	263,042	276,194	
Retiree Benefits	3701-3702	51,342	0	51,342	51,342	52,882	
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0	
Other Employee Benefits	3901-3902	120,629	0	120,629	124,248	127,975	
Total, Employee Benefits		3,968,947	1,066,666	5,035,613	5,454,257	5,802,814	
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	270,693	20,000	290,693	116,668	120,168	
Books and Other Reference Materials	4200	0	403	403	415	428	
Materials and Supplies	4300	9,001,414	938,176	9,939,590	10,237,777	10,544,911	
Noncapitalized Equipment	4400	5,240	329,949	335,189	425,528	476,294	
Food	4700	0	59,624	59,624	61,414	63,255	
Total, Books and Supplies		9,277,347	1,348,152	10,625,499	10,841,802	11,205,056	
5. Services and Other Operating Expenditures							
Subagreements for Services	5100	0	0	0	0	0	
Travel and Conferences	5200	0	127,000	127,000	199,910	205,507	
Dues and Memberships	5300	68,000	10,000	78,000	80,340	82,750	
Insurance	5400	154,849	0	154,849	159,494	164,279	
Operations and Housekeeping Services	5500	100,756	0	100,756	103,778	106,892	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	561,649	0	561,649	651,428	670,970	
Professional/Consulting Services and Operating Expend.	5800	10,115,092	1,689,389	11,804,481	10,455,969	10,907,440	
Communications	5900	109,106	0	109,106	102,381	116,153	
Total, Services and Other Operating Expenditures		11,109,452	1,826,389	12,935,841	11,753,300	12,253,991	
6. Capital Outlay							

(Objects 6100-6170, 6200-6500 for modified accrual basis only)						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	0	0	0	0	0
Total, Capital Outlay		0	0	0	0	0
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
8. TOTAL EXPENDITURES		35,773,430	8,882,223	44,655,653	44,910,995	46,966,579
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		2,642,028	0	2,642,028	4,395,981	2,246,065
Description	Object Code	Second Interim Budget Unrestricted	Second Interim Budget Restricted	Second Interim Budget Total	Totals for 2023-24	Totals for 2024-25
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0	0	0
2. Less: Other Uses	7630-7699	0	0	0	0	0
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	0	0
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		2,642,028	0	2,642,028	4,395,981	2,246,065
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance		0	0			
a. As of July 1	9791	5,598,685	0	5,598,685	8,240,713	12,636,694
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0	0	0	0	0
c. Adjusted Beginning Balance		5,598,685	0	5,598,685	8,240,713	12,636,694
2. Ending Fund Balance, Oct 31 (E + F.1.c.)		8,240,713	0	8,240,713	12,636,694	14,882,759
Components of Ending Fund Balance:						
Reserve for Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Reserve for Stores (equals object 9320)	9712	0	0	0	0	0
Reserve for Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0

All Others	9719	0	0	0	0	0
Legally Restricted Balance	9740		0	0	0	0
Designated for Economic Uncertainties	9770	8,240,713		8,240,713	12,636,694	14,882,759
Other Designations	9775, 9780	0	0	0	0	0
Net Investment in Capital Assests (Accrual Basis Only)	9796	0	0	0	0	0
Undesignated / Unappropriated Amount	9790	0	0	0	0	0



Vacation Policy Board Approved:

Purpose:

iLEAD California's paid vacation plan is a part of the benefits package extended to full-time, year-round staff members and is designed to provide employees with the opportunity to balance their work and home lives. The purpose of this policy is to provide eligible employees with flexibility from work that can be used for such needs as vacation, personal or family business, appointments, volunteerism, and other activities of the employee's choice. iLEAD California's goal is to provide time for personal rejuvenation and to reduce unscheduled absences while providing reasonable accommodation to full time staff members without impacting employee compensation.

Eligibility:

Staff members eligible for this benefit include non-instructional staff regularly scheduled and working 30 hours or more per week (.75 FTE) and 250 or more days per year.

Accrual:

Employees are allocated vacation days when they are hired and on July 1st each year in accordance with the rate below. New employees are allocated hours on a prorated basis for the remainder of the months in the year.

Employees will accrue vacation time based on the following rate:

- Up to 15 days of paid vacation accruing at the rate of 1.25 days per month worked each school year.

Requesting Time Off:

New employees can request vacation upon the completion of their first month hired. Employees must submit a request for vacation time to their supervisor at least two

weeks in advance. Requests will be granted on a first-come, first-served basis, taking into consideration the needs of iLEAD California.

Unused Vacation Time:

Employees must use all of their accrued vacation time by the end of the school year. Any vacation time not used by June 30th will be forfeited.

Payout:

Upon separation from employment with iLEAD California, employees will be paid for any accrued but unused vacation time.

Vacation time is a benefit that provides employees with the opportunity to rest and recharge, and we encourage employees to take advantage of this benefit. However, it is also important to balance the needs of the schools that we serve with the needs of individual employees, and we ask that all requests for vacation time be made with consideration for the needs of iLEAD California.



Proposal for
iLEAD California Charters 1
(dba iLEAD Hybrid)
Acton, California

For the fiscal year ending June 30, 2023,
plus optional renewals through June 30, 2025

Submitted on March 24, 2023:

By: Marcy Kearney, CPA
619-270-8222
mkearney@christywhite.com

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APPENDIX:

QUALITY CONTROL PEER REVIEW OPINION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

March 24, 2023

Board of Directors
iLEAD California Charters 1
(dba iLEAD Hybrid)
Acton, California

Dear Members of the Board,

Christy White, Inc. (CW) is pleased to respond to iLEAD California Charters 1's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2023 (plus the two optional renewal periods through 2025).

We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), Da Vinci Schools (5 charter schools), and Excelsior Charter Schools (over 1,800 pupils). In 2021-22, we were providing services to over 85 nonprofit organizations with charter schools and 160+ school districts. We also perform school facility program (SFP) and general obligation bond audits, plus, should the need arise, we have certified fraud examiners on our team to perform forensic audits.

CW will serve iLEAD California Charters 1 with our audit team of charter school nonprofit specialists. For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 35 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

I, Marcy Kearney, CPA and founding partner, Christy White, have over 45 combined years of local education agency (LEA) audit and consulting experience. We are joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, and Kyle Montgomery, plus several experienced auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to iLEAD California Charters 1**. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me by phone at (619) 270-8222 or via email at mkearney@christywhite.com. I would be happy to meet with you!

Sincerely,

Marcy Kearney, CPA
Partner

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Marcy Kearney, CPA, and Christy White Brook, CPA, CFE, will lead the proposed auditing services that include an audit of the annual financial statements and compliance for iLEAD California Charters 1 for the fiscal year ending June 30, 2023, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White Brook, CPA, CFE, President and Partner, has 36 years of audit and consulting experience garnered from 29 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Audit Partner of the charter school division and tax department, has over 14 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White Brook and Ms. Kearney will be accessible to iLEAD California Charters 1 when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

GENERAL INFORMATION – ABOUT CW

LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)
 Corporate Address: 348 Olive Street, San Diego, CA 92103
 Telephone Number: 619-270-8222
 Fax Number: 619-260-9085
 Email Address: cwhite@christywhite.com
 Website: www.christywhite.com

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 160 school districts, 10 county offices of education, 100+ Proposition 39 bonds, 40+ State School Facilities Grant audits, and over 100 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

GENERAL INFORMATION – ABOUT CW (CONT.)

FIRM INDEPENDENCE

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with iLEAD California Charters 1 or its board members. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify iLEAD California Charters 1.

RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

AUDIT STAFFING AND PERSONNEL

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Marcy Kearney, CPA	Signing Partner
Christy White Brook, CPA, CFE	Assisting Partner
Amanda Long	In-Charge Auditor

ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



Audit Partner Marcy Kearney, CPA, is a licensed CPA in California with over fourteen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos. To better serve our CW clients and staff, Marcy moved to L.A. in 2014.



President Christy White Brook, CPA, CFE, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.



Senior Accountant, Amanda Long knows charter school business from both sides of the desk. She's an experienced finance manager from a San Diego County charter school and is now an auditor with Christy White. Amanda enjoyed working as a Fiscal Manager, where she performed budget and fiscal services, including oversight of all business areas for the school, ensuring grant compliance, and filing interims and unaudited actuals with the authorizing district. Amanda previously worked for a large back-office provider where she performed fiscal services for multiple clients. Amanda is a graduate of Colorado State University, Global Aurora, CO, where she obtained a Master's in Professional Accounting. Amanda also earned a Bachelor of Science Degree in Management, Computer Information Systems from Park University Parkville, MO. She is CPA eligible and currently completing the CPA examination testing requirements to apply for CPA licensure in California.

AUDIT STAFFING AND PERSONNEL (CONT.)

STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual California Charter School Conference • Annual CASBO Conference, Attendance Accounting • January, May, and Summer Budget Conferences • School District Conference • Annual Fraud Conference • Annual GFOA Conference • Annual Conference, Charter Schools Development Center • Nonprofit Accounting and Auditing Conference, Single Audit Conference 	<ul style="list-style-type: none"> • CCSA • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • GFOA • Charter Schools Development Center • AICPA

STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 35 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to iLEAD California Charters 1.

EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

PAST PERFORMANCE

SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included below **References can be provided upon request.**

FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	County	Years Audited
ABLE Charter Schools	San Joaquin	2012-13 through present
Academy of Media Arts	Los Angeles	2020-21 through present
AeroSTEM Academy	Sutter	2018-19 through present
Alma Fuerte Public Charter School	Los Angeles	2021-22 through present
Almond Acres Charter Academy	San Luis Obispo	2021-22 through present
Astronaut José M. Hernandez Academy	San Joaquin	New for 2022-23
Aurum Preparatory Academy	Alameda	2021-22 through present
B.E.S.T Academy	San Diego	2019-20 through present
Bay Area Technology Charter School	Alameda	2021-22 through present
Bitney Prep High Charter School	Nevada	2020-21 through present
Bullis Charter School	Santa Clara	New for 2022-23
Capitol Collegiate Academy	Sacramento	2019-20 through present
Clarksville Charter School	El Dorado	New for 2022-23
Clear Passage Educational Center	Los Angeles	2015-16 through present
Clovis Global Academy	Fresno	2020-21 through present
Collegiate Charter High School of Los Angeles	Los Angeles	New for 2022-23
College Preparatory Middle School	San Diego	2021-22 through present
Compass Charter Schools (3 schools)	Multiple	2012-13 through present
CORE Butte Charter School	Butte	2017-18 through present
CORE Charter School	Yuba	2016-17 through present
Crete Academy	Los Angeles	2017-18 through present
Da Vinci RISE High	Los Angeles	2017-18 through present
Da Vinci Schools (4 schools)	Los Angeles	2008-09 through present
Discovery Charter Schools (2 schools)	Los Angeles	2021-22 through present
Dual Language Immersion North County	San Diego	2020-21 through present
EJE Academies (2 schools)	San Diego	2006-07 through present
El Camino Real Charter High School	Los Angeles	2019-20 through present
Elevate Elementary School	San Diego	2014-15 through present
Empower Charter School	San Diego	2014-15 through present
Encore Jr./Sr. High School for the Arts	San Bernardino	New for 2022-23
Excelsior Charter School	San Bernardino	2011-12 through present
Excelsior Charter School Corona-Norco	Riverside	2018-19 through present
Feather River Charter School	Sutter	New for 2022-23
Fenton Charter Public Schools (5 schools)	Los Angeles	2019-20 through present
Forest Charter School	Nevada	2020-21 through present
Goethe International Charter School	Los Angeles	2021-22 through present
Golden Charter Academy	Fresno	2021-22 through present
Golden Eagle Charter School	Siskiyou	New for 2022-23
Granite Mountain Charter School	San Bernardino	2019-20 through present
Griffin Technology Academies (4 schools)	Solano	2020-21 through present
Hawkings STEAM Charter School	San Diego	2021-22 through present
High Tech High (16 schools)	San Diego	2008-09 through present
High Tech Los Angeles (2 schools)	Los Angeles	2019-20 through present
Howard Gardner Community Charter	San Diego	2012-13 through present
Ingenium Charter Schools (4 schools)	Los Angeles	New for 2022-23
International School of Monterey	Monterey	2011-12 through present
Irvine International Academy	Orange	2021-22 through present
John Muir Charter School	Nevada	New for 2022-23

PAST PERFORMANCE (CONT.)

FULL LIST OF CURRENT CA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS (CONT.)

Charter School Non-Profit	County	Years Audited
Kidinnu Academy	San Diego	2019-20 through present
Kinetic Academy	Orange	New for 2022-23
Lake County International Charter School	Lake	2016-17 through present
Lake View Charter School	Glenn	2019-20 through present
Lashon Academy (2 schools)	Los Angeles	New for 2022-23
Leadership Military Academy	Riverside	New for 2022-23
Leadership Public Schools (3 schools)	Multiple	2020-21 through present
Lennox Math, Science & Technology Academy	Los Angeles	2017-18 through present
Literacy First Charter School	San Diego	2021-22 through present
Los Angeles Academy of Arts & Enterprise	Los Angeles	2013-14 through present
Los Angeles College Prep Academy	Los Angeles	2018-19 through present
Monarch River Academy	San Joaquin	2019-20 through present
Nevada City School of the Arts	Nevada	2018-19 through present
North County Trade Tech High School	San Diego	2021-22 through present
New Heights Charter School	Los Angeles	2014-15 through present
New Hope Charter School	Sacramento	2021-22 through present
New School of San Francisco	San Francisco	2019-20 through present
Oasis Charter Public School	Monterey	2021-22 through present
Odyssey Charter Schools (2 schools)	Los Angeles	New for 2022-23
Orange County Academy of Sciences and Arts (2 schools)	Orange	2018-19 through present
Oxford Preparatory Academy (2 schools)	Orange	2016-17 through present
Pacific Community Charter School	Mendocino	2021-22 through present
Palisades Charter High School	Los Angeles	2018-19 through present
PazLo Education Foundation (2 schools)	Los Angeles	2020-21 through present
Plumas Charter School	Plumas	New for 2022-23
Provisional Accelerated Learning Academy	San Bernardino	2019-20 through present
Renaissance Arts Academy	Los Angeles	New for 2022-23
Rising Sun Montessori	El Dorado	2014-15 through present
Samueli Academy	Orange	New for 2022-23
San Carlos Charter Learning Center	San Mateo	2011-12 through present
San Diego Global Vision Academy	San Diego	2020-21 through present
Santiago Middle School	Orange	2009-10 through present
School for Entrepreneurship & Technology	San Diego	2020-21 through present
Shanél Valley Academy	Mendocino	2021-22 through present
Sparrow Academy	San Diego	2019-20 through present
Suncoast Preparatory Academy	San Diego	2021-22 through present
Sycamore Creek Community Charter School	Orange	2019-20 through present
Taylion High Desert Academy/Adelanto	San Bernardino	2019-20 through present
The Academy of Alameda (2 schools)	Alameda	New for 2022-23
The Accelerated Schools (3 schools)	Los Angeles	New for 2022-23
Three Rivers Charter School	Mendocino	2018-19 through present
TIME Community Education	Los Angeles	2021-22 through present
Tree of Life Charter School	Mendocino	2018-19 through present
Twin Ridges Home Study Charter School	Nevada	2020-21 through present
Twin Rivers Charter School	Sutter	2017-18 through present
University Preparation School at CSU Channel Islands	Ventura	2016-17 through present
Urban Discovery Schools	San Diego	2017-18 through present
Village Charter School	Sonoma	2020-21 through present
We the People Public Schools	Los Angeles	2020-21 through present
Wildflower Open Classroom	Butte	2021-22 through present
Yu Ming Charter School	Alameda	2018-19 through present
Yuba River Charter School	Nevada	2020-21 through present

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Financial Statements** of iLEAD California Charters 1 (the nonprofit organization), including its charter school and other operated programs, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2023, with options to extend through 2025.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- | | |
|---|--|
| ➤ Cash receipting and cash management | ➤ Inventory and fixed assets |
| ➤ Purchasing and accounts payable | ➤ Attendance and compliance reporting |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting |
| | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

CAPACITY AND METHODOLOGY (CONT.)

APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole.

After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process:

THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH (CONTINUED)

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

YEAR-ROUND FASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about FASB standards. CW has assisted all of our nonprofit audit clients, *without extra charges*, with FASB implementation, and on an on-going basis by, for example:

- **Not-for-Profit Financial Reporting Model:**
 - Providing training on implementation and impact on accounting recordkeeping
 - Providing draft financial reports
- **IASB and FASB Revenue Recognition Standards:**
 - Training on revenue recognition framework
 - Advising on the adoption of the new standards and financial statement impacts
- **Accounting for Leases**
 - Consulting on changes in accounting for leases
 - Support in financial reporting changes

CAPACITY AND METHODOLOGY (CONT.)

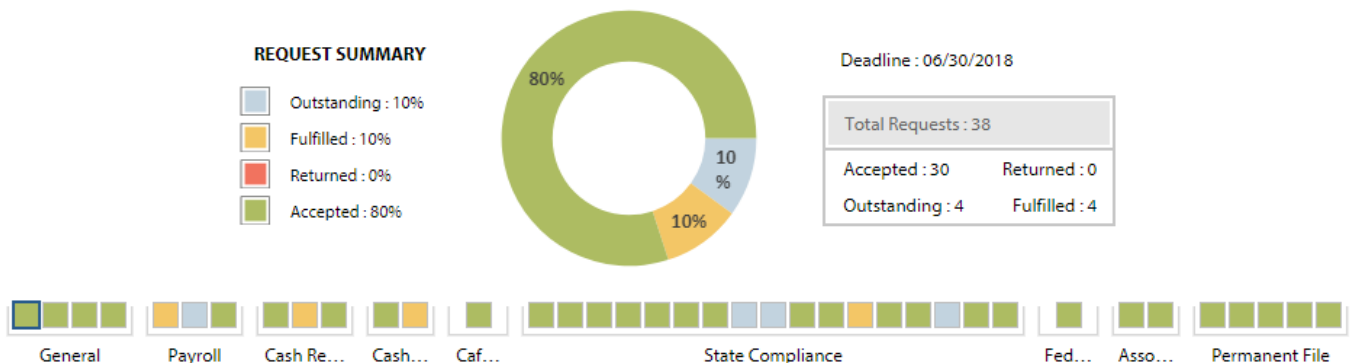
LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit using a client-driven approach; either fully remote or a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



STATEMENT OF WORK

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
April – June	Audit planning; the test of internal controls and state compliance with school site personnel	15%
June – August	Tests of internal controls, state compliance testing with business staff	22%
Late August – November	Year-end fieldwork, depending on when books are closed	35%
October – early December	Reports drafted, reviewed, and finalized	22%
No later than December 15 th	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199	5%
Total		100%

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the 2020-21 audit report to plan what we believe to be reasonable hours to complete the audit for the 2022-23 fiscal year.

Audit Work Segments	Estimated Hours of Completion	Audit Work Segments	Estimated Hours of Completion
Planning, Supervision/Review		Federal Compliance Testing	
Planning and Risk Assessment	16	Major Program Selection	6
Supervision and Quality Control Review	13	Interviews of Program Personnel	4
Contingencies/Subsequent Events	6	Compliance and Control Testing	10
Board Minutes	6	Substantive Testing Areas	
Correspondence (including Confirmations)	5	Current Assets (Cash, Receivables, etc.)	15
Entrance/Exit Conference	5	Noncurrent Assets (Capital Assets, etc.)	8
Internal Control Review/Transaction Testing		Accounts Payable	8
Interviews and Risk Assessment	8	Other Liabilities	8
Cash Disbursements & Payroll	18	Net Position	5
Cash Receipts	10	Revenues	20
Journal Entries	8	Expenses	10
State Compliance Testing		Report Preparation and Review	
Attendance	8	Audit Reports Review and Opinions	25
Unduplicated LCFF Pupil Count	5	Management Letters	3
All Other Areas	7	Secretarial	8
	<i>Cont'd next col.</i>	Total Audit Hours	245

PROPOSED FEES

FEE STRUCTURE FOR iLEAD CALIFORNIA CHARTERS 1

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees increase per year at a rate of six percent for Cost of Living Adjustment (COLA). We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

<u>Classification</u>	<u>Billing Rates</u>	<u>Estimated Hours</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Partner	\$ 255	16	\$ 4,080	\$ 4,325	\$ 4,585
Director	225	27	6,075	6,440	6,826
Supervisor	190	50	9,500	10,070	10,674
Senior	165	72	11,880	12,593	13,349
Staff	130	72	9,360	9,922	10,517
Clerical Assistant	80	8	640	678	719
		<u>245</u>			
Audit Fees			41,535	44,028	46,670
Less Courtesy Discount (10%)			(4,155)	(4,403)	(4,665)
Total Audit Fees			\$ 37,380	\$ 39,625	\$ 42,005
Tax Preparation Fees*			1,600	1,600	1,600
Total Professional Fees			\$ 38,980	\$ 41,225	\$ 43,605

**Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).*

We will enter into an agreement with iLEAD California Charters 1 in the form of an engagement letter upon acceptance of this proposal document.

We look forward to the opportunity to work with the iLEAD California Charters 1. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: 

Name: Marcy Kearney, CPA

Title: Partner

Date: March 24, 2023



APPENDIX: QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
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Certified Public Accountants



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