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**Prepa Tec Los Angeles High**  
**Multi-Year Forecast**



Revised 9/14/20

	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
Assumptions	[unaudited]			
LCFF COLA	n/a	0.00%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%
Enrollment	334.00	356.00	450.00	460.00
Average Daily Attendance	317.30	338.20	427.50	437.00
<b>Revenues</b>				
<b>State Aid - Revenue Limit</b>				
8011 LCFF State Aid	\$ 3,971,941	\$ 4,237,643	\$ 5,356,736	\$ 5,471,531
8012 Education Protection Account	63,460	67,640	85,500	87,400
8019 State Aid - Prior Year	(397)	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-
	<u>4,035,004</u>	<u>4,305,283</u>	<u>5,442,236</u>	<u>5,558,931</u>
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	38,329	44,642	56,430	57,684
8182 Special Education - Discretionary	-	-	-	-
8220 Federal Child Nutrition	62,368	185,068	233,934	239,133
8290 Title I, Part A - Basic Low Income	95,914	160,031	202,286	206,782
8291 Title II, Part A - Teacher Quality	13,443	18,120	22,904	23,413
8293 Title III - Limited English	-	8,658	10,944	11,187
8294 Title V, Part B - PCSG	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-
8296 Other Federal Revenue	88,515	588,857	10,000	10,000
8299 Prior Year Federal Revenue	155,331	-	-	-
	<u>453,899</u>	<u>1,005,377</u>	<u>536,499</u>	<u>548,199</u>
<b>Other State Revenue</b>				
8311 State Special Education	163,389	202,967	256,560	262,261
8520 Child Nutrition	5,012	17,517	22,143	22,635
8545 School Facilities (SB740)	284,753	360,386	430,635	449,009
8550 Mandated Cost	12,448	14,872	15,851	20,037
8560 State Lottery	62,568	70,007	88,493	90,459
8598 Prior Year Revenue	17,910	-	-	-
8599 Other State Revenue	5,519	299,015	299,015	299,015
	<u>551,599</u>	<u>964,765</u>	<u>1,112,697</u>	<u>1,143,416</u>
<b>Other Local Revenue</b>				
8634 Food Service Sales	-	-	-	-
8650 Lease and Rental Income	-	-	-	-
8660 Interest Revenue	-	-	-	-
8689 Other Fees and Contracts	234	-	-	-
8698 ASB Fundraising	-	-	-	-
8699 School Fundraising	22,764	5,749	7,268	7,429
8980 Contributions, Unrestricted	-	-	-	-
8990 Contributions, Restricted	1,000	-	-	-
	<u>23,999</u>	<u>5,749</u>	<u>7,268</u>	<u>7,429</u>

**Prepa Tec Los Angeles High**

**Multi-Year Forecast**

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Total Revenue</b>	<b>\$ 5,064,501</b>	<b>\$ 6,281,174</b>	<b>\$ 7,098,700</b>	<b>\$ 7,257,975</b>
<b>Expenses</b>				
<b>Certificated Salaries</b>				
1100 Teachers' Salaries	1,318,762	1,479,866	1,839,866	1,839,866
1170 Teachers' Substitute Hours	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,708	12,000	12,000	12,000
1200 Pupil Support Salaries	-	-	-	-
1300 Administrators' Salaries	203,927	293,286	293,286	293,286
1900 Other Certificated Salaries	51,898	182,613	182,613	182,613
	<u>1,593,294</u>	<u>1,967,764</u>	<u>2,327,764</u>	<u>2,327,764</u>
<b>Classified Salaries</b>				
2100 Instructional Salaries	33,139	148,378	148,378	148,378
2200 Support Salaries	38,063	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-
2400 Clerical and Office Staff Salaries	81,990	75,254	75,254	75,254
2900 Other Classified Salaries	108,355	82,739	82,739	82,739
	<u>261,547</u>	<u>306,372</u>	<u>306,372</u>	<u>306,372</u>
<b>Benefits</b>				
3101 STRS	250,451	317,794	372,908	416,670
3202 PERS	374	69,546	75,367	77,818
3301 OASDI	6,480	18,995	18,995	18,995
3311 Medicare	25,796	32,975	38,195	38,195
3401 Health and Welfare	148,947	148,350	169,850	174,150
3501 State Unemployment	9,000	21,560	24,500	24,500
3601 Workers' Compensation	18,797	31,838	36,878	36,878
3901 Other Benefits	-	-	-	-
	<u>459,845</u>	<u>641,058</u>	<u>736,693</u>	<u>787,206</u>
<b>Books and Supplies</b>				
4100 Textbooks and Core Curricula	(2,530)	48,000	51,888	54,102
4200 Books and Other Materials	39,608	8,000	10,315	10,755
4302 School Supplies	37,927	217,015	239,803	250,035
4305 Software	25,450	23,804	30,691	32,001
4310 Office Expense	15,336	7,538	9,718	10,133
4311 Business Meals	712	366	471	491
4312 School Fundraising	-	-	-	-
4400 Noncapitalized Equipment	29,814	548,857	30,411	31,708
4700 Food Services	163,458	202,585	261,199	272,343
	<u>309,775</u>	<u>1,056,165</u>	<u>634,495</u>	<u>661,567</u>
<b>Subagreement Services</b>				
5101 Nursing	-	-	-	-
5102 Special Education	99,003	115,101	148,403	154,735
5103 Substitute Teacher	38,611	33,667	43,408	45,260
5104 Transportation	1,988	16,000	20,629	21,509
5105 Security	4,845	3,976	5,126	5,345

Prepa Tec Los Angeles High Budget  
and Financial Projections

**Prepa Tec Los Angeles High**  
**Multi-Year Forecast**

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
5106 Other Educational Consultants	11,350	4,042	4,122	4,205
5107 IB Fees	47,769	43,802	44,678	45,572
	203,566	216,588	266,367	276,626
<b>Operations and Housekeeping</b>				
5201 Auto and Travel	1,589	1,718	2,215	2,309
5300 Dues & Memberships	(1,118)	1,756	2,264	2,361
5400 Insurance	23,196	32,603	42,036	43,830
5501 Utilities	55,875	47,890	51,746	53,954
5502 Janitorial Services	5,692	4,800	6,189	6,453
5516 Miscellaneous Expense	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-
5900 Communications	45,422	30,000	31,680	33,031
5901 Postage and Shipping	238	599	772	805
	130,895	119,366	136,902	142,743
<b>Facilities, Repairs and Other Leases</b>				
5601 Rent	543,600	543,600	597,408	622,897
5602 Additional Rent	-	39,775	40,570	42,301
5603 Equipment Leases	48,035	31,099	31,721	33,075
5604 Other Leases	11,246	4,800	4,896	5,105
5605 Real/Personal Property Taxes	-	14,870	15,168	15,815
5610 Repairs and Maintenance	37,381	26,459	26,988	28,140
	640,262	660,604	716,752	747,333
<b>Professional/Consulting Services</b>				
5801 IT	-	5,000	6,447	6,722
5802 Audit & Taxes	-	18,000	18,360	18,727
5803 Legal	(2,708)	4,216	4,300	4,386
5804 Professional Development	36,930	5,722	7,377	7,692
5805 General Consulting	25,737	21,100	27,205	28,366
5806 Special Activities/Field Trips	17,122	24,064	31,026	32,350
5807 Bank Charges	65	705	909	948
5808 Printing	-	2,375	3,062	3,193
5809 Other taxes and fees	8,778	4,099	5,285	5,511
5810 Payroll Service Fee	-	-	-	-
5811 Management Fee	856,626	861,041	972,522	994,343
5812 District Oversight Fee	42,644	43,053	54,422	55,589
5813 County Fees	6,934	8,262	10,652	11,107
5814 SPED Encroachment	-	9,904	12,520	12,798
5815 Public Relations/Recruitment	-	8,000	28,160	28,723
	992,128	1,015,541	1,182,248	1,210,454
<b>Depreciation</b>				
6900 Depreciation Expense	409,560	147,539	147,539	147,539
	409,560	147,539	147,539	147,539
<b>Interest</b>				
7438 Interest Expense	59,555	49,939	114,002	3,333
	59,555	49,939	114,002	3,333

## Prepa Tec Los Angeles High

### Multi-Year Forecast

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Total Expenses</b>	<u>\$ 5,060,428</u>	<u>\$ 6,180,936</u>	<u>\$ 6,569,135</u>	<u>\$ 6,610,938</u>
<b>Surplus (Deficit)</b>	<u>\$ 4,074</u>	<u>\$ 100,238</u>	<u>\$ 529,565</u>	<u>\$ 647,037</u>
Fund Balance, Beginning of Year	<u>\$ (489,792)</u>	<u>\$ (485,718)</u>	<u>\$ (385,480)</u>	<u>\$ 144,084</u>
<b>Fund Balance, End of Year</b>	<u>\$ (485,718)</u>	<u>\$ (385,480)</u>	<u>\$ 144,084</u>	<u>\$ 791,121</u>
	-9.6%	-6.2%	2.2%	12.0%
<b>Cash Flow Adjustments</b>				
Surplus (Deficit)	4,074	100,238	529,565	647,037
Cash Flows From Operating Activities				
Depreciation/Amortization	409,560	147,539	147,539	147,539
Public Funding Receivables	(333,337)	(1,780,033)	1,376,497	87,283
Grants and Contributions Rec.	(41,213)	-	-	-
Due To/From Related Parties	(603,659)	500,000	(100,000)	(300,000)
Prepaid Expenses	(73,972)	-	-	-
Other Assets	68,200	-	-	-
Accounts Payable	(115,894)	23,703	(13,722)	(859)
Accrued Expenses	896,293	(830,000)	-	-
Other Liabilities	21,006	-	-	-
Cash Flows From Investing Activities	-			
Purchases of Prop. And Equip.	(91,465)	-	-	-
Notes Receivable	-	-	-	-
Cash Flows From Financing Activities	-			
Proceeds from Factoring	1,187,545	-	-	-
Payments on Factoring	(1,187,545)	-	-	-
Proceeds(Payments) on Debt	(156,216)	1,795,876	(1,895,872)	(449,998)
<b>Total Change in Cash</b>	(16,623)	(42,677)	44,008	131,003
Cash, Beginning of Year	95,620	78,997	36,320	80,328
<b>Cash, End of Year</b>	<u>\$ 78,997</u>	<u>\$ 36,320</u>	<u>\$ 80,328</u>	<u>\$ 211,330</u>

# Prepa Tec Los Angeles High Budget and Financial Projections



## Prepa Tec Los Angeles High

### Monthly Cash Flow/Budget FY20-21

Revised 9/14/20

ADA = 338.20

LCFF State Aid  
New School/New Grade Apportionment  
In Lieu of Property Taxes  
New School In Lieu of Property Taxes  
Special Education

	Jul 20	Aug-20	Sep 20	Oct 20	Nov-20	Dec 20	Jan-21	Feb 21	Mar-21	Apr 21	May-21	Jun-21	Year-End Accruals	405,075	Annual Budget	Original Budget Total	Favorable / (Unfav.)
LCFF State Aid	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	0.0%	0.0%	0.0%	0.0%	100.000%				
New School/New Grade Apportionment	0.0%	0.0%	0.0%	37.0%	0.0%	0.0%	18.0%	0.0%	n/a	n/a	n/a	n/a	n/a				
In Lieu of Property Taxes	0.0%	6.0%	12.0%	8.0%	8.0%	8.0%	8.0%	8.0%	33.3%	16.7%	16.7%	16.7%	16.7%				
New School In Lieu of Property Taxes	0.0%	0.0%	0.0%	26.0%	8.0%	8.0%	8.0%	8.0%	n/a	n/a	n/a	n/a	n/a				
Special Education	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%				
<b>Revenues</b>																	
<b>State Aid - Revenue Limit</b>																	ADA = 338.20
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	198,788	198,788	357,819	357,819	357,819	357,819	357,819	-	-	-	-	2,050,971	2,050,971	4,237,643	4,237,643	-
8011 LCFF State Aid	-	198,788	198,788	357,819	357,819	357,819	357,819	357,819	-	-	-	-	2,050,971	2,050,971	4,237,643	4,237,643	-
8012 Education Protection Account	-	-	-	16,910	-	-	-	16,910	-	16,910	-	-	-	16,910	67,640	67,640	-
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	198,788	198,788	374,729	357,819	357,819	374,729	357,819	-	16,910	-	-	2,067,881	2,067,881	4,305,283	4,305,283	-
<b>Federal Revenue</b>																	
8181 Special Education - Entitlement	-	2,094	2,094	3,770	3,770	3,770	3,770	3,770	4,321	4,321	4,321	4,321	4,321	4,321	44,642	44,642	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	9,253	17,581	17,581	17,581	17,581	17,581	17,581	17,581	17,581	35,163	35,163	185,068	185,068	-
8290 Title I, Part A - Basic Low Income	-	-	40,008	-	-	120,023	-	-	-	-	-	-	-	-	160,031	160,031	-
8291 Title II, Part A - Teacher Quality	-	-	4,530	-	-	13,590	-	-	-	-	-	-	-	-	18,120	18,120	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	8,658	-	8,658	8,658	8,658	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	578,857	-	-	-	-	-	10,000	-	588,857	588,857	588,857	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,094	46,632	13,023	21,351	733,821	21,351	21,351	21,903	21,903	21,903	40,561	39,484	1,005,377	1,005,377	1,005,377	-
<b>Other State Revenue</b>																	
8311 State Special Education	-	9,521	9,521	17,138	17,138	17,138	17,138	17,138	19,647	19,647	19,647	19,647	19,647	19,647	202,967	202,967	-
8520 Child Nutrition	-	-	-	876	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	3,328	3,328	17,517	17,517	-
8545 School Facilities (SB740)	-	-	-	-	-	-	180,193	-	-	-	90,096	-	90,096	90,096	360,386	360,386	-
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	-	14,872	14,872	-
8560 State Lottery	-	-	-	-	-	-	16,420	-	-	16,420	-	-	37,167	37,167	70,007	70,007	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	-	194,360	-	-	-	-	74,754	-	-	29,902	29,902	299,015	299,015	-
	-	9,521	9,521	18,014	213,162	33,674	215,416	18,802	21,311	112,485	111,407	21,311	180,140	180,140	964,765	964,765	-
<b>Other Local Revenue</b>																	
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	287	287	747	632	632	632	632	632	632	632	-	-	5,749	5,749	5,749	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	287	287	747	632	632	632	632	632	632	632	-	-	5,749	5,749	5,749	-
<b>Total Revenue</b>	-	210,691	255,229	406,513	592,965	1,125,947	612,128	398,605	43,846	151,930	133,943	61,872	2,287,505	2,287,505	6,281,174	6,281,174	-
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100 Teachers' Salaries	-	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	-	1,479,866	1,479,866	1,479,866	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	182,613	-
	24,441	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	-	1,967,764	1,967,764	1,967,764	-
<b>Classified Salaries</b>																	
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	82,739	-
	20,789	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	-	306,372	306,372	306,372	-
<b>Benefits</b>																	
3101 STRS	3,947	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	-	317,794	317,794	317,794	-
3202 PERS	4,719	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	-	69,546	69,546	69,546	-
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	18,995	-

# Prepa Tec Los Angeles High Budget and Financial Projections

## Prepa Tec Los Angeles High

### Monthly Cash Flow/Budget FY20-21

Revised 9/14/20

ADA = 338.20



405,075

	Jul 20	Aug-20	Sep 20	Oct 20	Nov-20	Dec 20	Jan-21	Feb 21	Mar-21	Apr 21	May-21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
3311 Medicare	656	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	-	32,975	32,975	-
3401 Health and Welfare	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	-	148,350	148,350	-
3501 State Unemployment	1,078	1,078	1,078	1,078	1,078	1,078	1,078	5,390	4,312	2,156	1,078	1,078	-	21,560	21,560	-
3601 Workers' Compensation	633	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	31,838	31,838	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Books and Supplies</b>	<b>24,685</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>59,562</b>	<b>58,484</b>	<b>56,328</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	-	<b>641,058</b>	<b>641,058</b>	-
4100 Textbooks and Core Materials	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	48,000	48,000	-
4200 Books and Reference Materials	1,600	1,600	1,600	1,600	1,600	-	-	-	-	-	-	-	-	8,000	8,000	-
4302 School Supplies	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	-	217,015	217,015	-
4305 Software	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	-	23,804	23,804	-
4310 Office Expense	628	628	628	628	628	628	628	628	628	628	628	628	-	7,538	7,538	-
4311 Business Meals	30	30	30	30	30	30	30	30	30	30	30	30	-	366	366	-
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	548,857	-	-	-	-	-	-	-	548,857	548,857	-
4700 Food Services	-	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	-	202,585	202,585	-
	<b>22,327</b>	<b>52,744</b>	<b>52,744</b>	<b>52,744</b>	<b>52,744</b>	<b>588,001</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	-	<b>1,056,165</b>	<b>1,056,165</b>	-
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	-	115,101	115,101	-
5103 Substitute Teacher	-	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	-	33,667	33,667	-
5104 Transportation	-	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	-	16,000	16,000	-
5105 Security	-	361	361	361	361	361	361	361	361	361	361	361	-	3,976	3,976	-
5106 Other Educational Consultants	-	-	404	404	404	404	404	404	404	404	404	404	-	4,042	4,042	-
5107 IB Fees	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	-	43,802	43,802	-
	<b>3,650</b>	<b>18,991</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	<b>19,395</b>	-	<b>216,588</b>	<b>216,588</b>	-
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	156	156	156	156	156	156	156	156	156	156	156	-	1,718	1,718	-
5300 Dues & Memberships	146	146	146	146	146	146	146	146	146	146	146	146	-	1,756	1,756	-
5400 Insurance	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	-	32,603	32,603	-
5501 Utilities	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	-	47,890	47,890	-
5502 Janitorial Services	400	400	400	400	400	400	400	400	400	400	400	400	-	4,800	4,800	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-
5901 Postage and Shipping	-	-	60	60	60	60	60	60	60	60	60	60	-	599	599	-
	<b>9,754</b>	<b>9,910</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	<b>9,970</b>	-	<b>119,366</b>	<b>119,366</b>	-
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	-	543,600	543,600	-
5602 Additional Rent	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	39,775	39,775	-
5603 Equipment Leases	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	-	31,099	31,099	-
5604 Other Leases	400	400	400	400	400	400	400	400	400	400	400	400	-	4,800	4,800	-
5605 Real/Personal Property Taxes	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	-	14,870	14,870	-
5610 Repairs and Maintenance	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	-	26,459	26,459	-
	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	<b>55,050</b>	-	<b>660,604</b>	<b>660,604</b>	-
<b>Professional/Consulting Services</b>																
5801 IT	417	417	417	417	417	417	417	417	417	417	417	417	-	5,000	5,000	-
5802 Audit & Taxes	-	-	-	6,000	6,000	6,000	-	-	-	-	-	-	-	18,000	18,000	-
5803 Legal	351	351	351	351	351	351	351	351	351	351	351	351	-	4,216	4,216	-
5804 Professional Development	-	-	572	572	572	572	572	572	572	572	572	572	-	5,722	5,722	-
5805 General Consulting	-	-	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	-	21,100	21,100	-
5806 Special Activities/Field Trips	-	-	-	-	-	8,021	8,021	8,021	-	-	-	-	-	24,064	24,064	-
5807 Bank Charges	-	-	71	71	71	71	71	71	71	71	71	71	-	705	705	-
5808 Printing	-	-	238	238	238	238	238	238	238	238	238	238	-	2,375	2,375	-
5809 Other taxes and fees	-	-	410	410	410	410	410	410	410	410	410	410	-	4,099	4,099	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	-	861,041	861,041	-
5812 District Oversight Fee	-	1,988	1,988	3,747	3,578	3,578	3,747	3,578	-	169	-	-	-	43,053	43,053	-
5813 County Fees	-	-	-	2,066	-	-	2,066	-	-	2,066	-	-	-	8,262	8,262	-
5814 SPED Encroachment	-	465	465	836	836	836	836	836	959	959	959	959	-	9,904	9,904	-
5815 Public Relations/Recruitment	-	-	800	800	800	800	800	800	800	800	800	800	-	8,000	8,000	-
	<b>72,521</b>	<b>74,974</b>	<b>79,174</b>	<b>89,371</b>	<b>87,136</b>	<b>95,157</b>	<b>91,392</b>	<b>89,157</b>	<b>77,680</b>	<b>79,915</b>	<b>77,680</b>	<b>77,680</b>	<b>23,703</b>	<b>1,015,541</b>	<b>1,015,541</b>	-
<b>Depreciation</b>																
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	<b>12,295</b>	-	<b>147,539</b>	<b>147,539</b>	-
<b>Interest</b>																
7438 Interest Expense	333	333	333	333	333	333	333	9,521	9,521	9,521	9,521	9,521	-	49,939	49,939	-
	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>9,521</b>	<b>9,521</b>	<b>9,521</b>	<b>9,521</b>	<b>9,521</b>	-	<b>49,939</b>	<b>49,939</b>	-

Prepa Tec Los Angeles High Budget  
and Financial Projections



Prepa Tec Los Angeles High

Monthly Cash Flow/Budget FY20-21

Revised 9/14/20

ADA = 338.20

	Jul 20	Aug-20	Sep 20	Oct 20	Nov-20	Dec 20	Jan-21	Feb 21	Mar-21	Apr 21	May-21	Jun-21	Year-End Accruals	405,075	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>Total Expenses</b>	<b>245,845</b>	<b>482,175</b>	<b>486,839</b>	<b>497,036</b>	<b>494,801</b>	<b>1,038,079</b>	<b>489,769</b>	<b>495,644</b>	<b>482,011</b>	<b>483,168</b>	<b>480,933</b>	<b>480,933</b>	<b>23,703</b>		<b>6,180,936</b>	<b>6,180,936</b>	-
<b>Monthly Surplus (Deficit)</b>	<b>(245,845)</b>	<b>(271,484)</b>	<b>(231,610)</b>	<b>(90,522)</b>	<b>98,163</b>	<b>87,867</b>	<b>122,359</b>	<b>(97,039)</b>	<b>(438,165)</b>	<b>(331,237)</b>	<b>(346,990)</b>	<b>(419,061)</b>	<b>2,263,802</b>		<b>100,238</b>	<b>100,238</b>	-
<b>Cash Flow Adjustments</b>																	
Monthly Surplus (Deficit)	(245,845)	(271,484)	(231,610)	(90,522)	98,163	87,867	122,359	(97,039)	(438,165)	(331,237)	(346,990)	(419,061)	2,263,802		100,238		
Cash flows from operating activities																	
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-		147,539		
Public Funding Receivables	430,090	77,382	-	-	-	-	-	-	-	-	-	-	(2,287,505)		(1,780,033)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Due To/From Related Parties	-	200,000	150,000	150,000	-	-	-	-	-	-	-	-	-		500,000		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	23,703		23,703		
Accrued Expenses	-	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	-	-		(830,000)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Cash flows from investing activities																	
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Cash flows from financing activities																	
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-		-		
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	1,837,541	-	(8,333)	-	-	-		1,795,876		
<b>Total Change in Cash</b>	<b>196,540</b>	<b>(64,807)</b>	<b>(152,315)</b>	<b>(19,560)</b>	<b>19,125</b>	<b>8,829</b>	<b>43,321</b>	<b>1,669,797</b>	<b>(508,870)</b>	<b>(410,276)</b>	<b>(417,695)</b>	<b>(406,766)</b>					
Cash, Beginning of Month	78,997	275,537	210,730	58,415	38,855	57,980	66,810	110,131	1,779,927	1,271,057	860,782	443,086					
<b>Cash, End of Month</b>	<b>275,537</b>	<b>210,730</b>	<b>58,415</b>	<b>38,855</b>	<b>57,980</b>	<b>66,810</b>	<b>110,131</b>	<b>1,779,927</b>	<b>1,271,057</b>	<b>860,782</b>	<b>443,086</b>	<b>36,320</b>					



# Prepa Tec Los Angeles High Budget and Financial Projections

## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY21-22

Revised 9/14/20

ADA = 427.50



	Jul 21	Aug-21	Sep 21	Oct 21	Nov-21	Dec 21	Jan-22	Feb 22	Mar-22	Apr 22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	215,271	215,271	387,487	387,487	387,487	387,487	387,487	597,752	597,752	597,752	597,752	597,752	5,356,736	4,237,643	1,119,093
8011 LCFF State Aid	-	215,271	215,271	387,487	387,487	387,487	387,487	387,487	597,752	597,752	597,752	597,752	597,752	5,356,736	4,237,643	1,119,093
8012 Education Protection Account	-	-	-	16,910	-	-	16,910	-	-	30,305	-	-	21,375	85,500	67,640	17,860
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	215,271	215,271	404,397	387,487	387,487	404,397	387,487	597,752	628,057	597,752	597,752	619,127	5,442,236	4,305,283	1,136,953
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,822	2,822	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	56,430	44,642	11,788
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	11,697	11,697	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	233,934	185,068	48,866
8290 Title I, Part A - Basic Low Income	-	-	50,572	-	-	50,572	-	-	50,572	-	-	-	-	50,572	160,031	42,255
8291 Title II, Part A - Teacher Quality	-	-	5,726	-	-	5,726	-	-	5,726	-	-	-	-	5,726	18,120	4,784
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	10,944	-	10,944	8,658	2,286
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	588,857	(578,857)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,822	70,816	16,775	28,472	84,770	28,472	28,472	84,770	28,472	28,472	49,416	84,770	536,499	1,005,377	(468,877)
<b>Other State Revenue</b>																
8311 State Special Education	-	12,828	12,828	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	256,560	202,967	53,593
8520 Child Nutrition	-	-	1,107	1,107	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	22,143	17,517	4,625
8545 School Facilities (\$8740)	-	-	-	-	-	-	215,318	-	-	-	107,659	-	107,659	430,635	360,386	70,249
8550 Mandated Cost	-	-	-	-	-	15,851	-	-	-	-	-	-	-	15,851	14,872	980
8560 State Lottery	-	-	-	-	-	-	22,123	-	-	22,123	-	-	44,246	88,493	70,007	18,485
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	194,360	-	-	-	-	-	74,754	-	-	29,902	299,015	299,015	-
	-	12,828	13,935	24,198	219,664	41,156	262,745	25,305	25,305	122,182	132,963	25,305	207,111	1,112,697	964,765	77,683
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	363	363	945	799	799	799	799	799	799	799	799	-	7,268	5,749	1,518
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	363	363	945	799	799	799	799	799	799	799	799	-	7,268	5,749	1,518
<b>Total Revenue</b>	-	231,284	300,385	446,315	636,423	514,213	696,414	442,063	708,626	779,510	759,987	672,473	911,008	7,098,700	6,281,174	817,526
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	-	1,839,866	1,479,866	(360,000)
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	-
	24,441	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	-	2,327,764	1,967,764	(360,000)
<b>Classified Salaries</b>																
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	-
	20,789	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	-	306,372	306,372	-
<b>Benefits</b>																
3101 STRS	4,632	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	-	372,908	317,794	(55,114)
3202 PERS	5,114	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	-	75,367	69,546	(5,821)
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	-
3311 Medicare	760	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	-	38,195	32,975	(5,220)
3401 Health and Welfare	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	-	169,850	148,350	(21,500)
3501 State Unemployment	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	-	24,500	21,560	(2,940)
3601 Workers' Compensation	733	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	-	36,878	31,838	(5,040)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	27,907	63,544	63,544	63,544	63,544	63,544	68,444	67,219	64,769	63,544	63,544	63,544	-	736,693	641,058	(95,635)

# Prepa Tec Los Angeles High Budget and Financial Projections

## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY21-22

Revised 9/14/20

ADA = 427.50



	Jul 21	Aug-21	Sep 21	Oct 21	Nov-21	Dec 21	Jan-22	Feb 22	Mar-22	Apr 22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)	
<b>Books and Supplies</b>																	
4100 Textbooks and Core Curricula Mat	-	12,972	12,972	12,972	12,972	-	-	-	-	-	-	-	-	51,888	48,000	(3,888)	
4200 Books and Other Reference Mater	2,063	2,063	2,063	2,063	2,063	-	-	-	-	-	-	-	-	10,315	8,000	(2,315)	
4302 School Supplies	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	-	239,803	217,015	(22,788)	
4305 Software	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	-	30,691	23,804	(6,887)	
4310 Office Expense	810	810	810	810	810	810	810	810	810	810	810	810	-	9,718	7,538	(2,181)	
4311 Business Meals	39	39	39	39	39	39	39	39	39	39	39	39	-	471	366	(106)	
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	30,411	-	-	-	-	-	-	-	30,411	548,857	518,446	
4700 Food Services	-	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	-	261,199	202,585	(58,613)	
	25,453	62,170	62,170	62,170	62,170	77,546	47,136	47,136	47,136	47,136	47,136	47,136	-	634,495	1,056,165	421,669	
<b>Subagreement Services</b>																	
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	-	148,403	115,101	(33,302)	
5103 Substitute Teacher	-	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	-	43,408	33,667	(9,741)	
5104 Transportation	-	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	-	20,629	16,000	(4,629)	
5105 Security	-	466	466	466	466	466	466	466	466	466	466	466	-	5,126	3,976	(1,150)	
5106 Other Educational Consultants	-	-	412	412	412	412	412	412	412	412	412	412	-	4,122	4,042	(81)	
5107 IB Fees	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	-	44,678	43,802	(876)	
	3,723	23,502	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	-	266,367	216,588	(49,779)	
<b>Operations and Housekeeping</b>																	
5201 Auto and Travel	-	201	201	201	201	201	201	201	201	201	201	201	-	2,215	1,718	(497)	
5300 Dues & Memberships	189	189	189	189	189	189	189	189	189	189	189	189	-	2,264	1,756	(508)	
5400 Insurance	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	-	42,036	32,603	(9,433)	
5501 Utilities	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	-	51,746	47,890	(3,856)	
5502 Janitorial Services	516	516	516	516	516	516	516	516	516	516	516	516	-	6,189	4,800	(1,389)	
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	-	31,680	30,000	(1,680)	
5901 Postage and Shipping	-	-	77	77	77	77	77	77	77	77	77	77	-	772	589	(173)	
	11,160	11,361	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	-	136,902	119,366	(17,536)	
<b>Facilities, Repairs and Other Leases</b>																	
5601 Rent	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	-	597,408	543,600	(53,808)	
5602 Additional Rent	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	-	40,570	39,775	(795)	
5603 Equipment Leases	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	-	31,721	31,099	(622)	
5604 Other Leases	408	408	408	408	408	408	408	408	408	408	408	408	-	4,896	4,800	(96)	
5605 Real/Personal Property Taxes	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	-	15,168	14,870	(297)	
5610 Repairs and Maintenance	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	-	26,988	26,459	(529)	
	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	-	716,752	660,604	(56,148)	
<b>Professional/Consulting Services</b>																	
5801 IT	537	537	537	537	537	537	537	537	537	537	537	537	-	6,447	5,000	(1,447)	
5802 Audit & Taxes	-	-	-	6,120	6,120	6,120	-	-	-	-	-	-	-	18,360	18,000	(360)	
5803 Legal	358	358	358	358	358	358	358	358	358	358	358	358	-	4,300	4,216	(84)	
5804 Professional Development	-	-	738	738	738	738	738	738	738	738	738	738	-	7,377	5,722	(1,655)	
5805 General Consulting	-	-	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	-	27,205	21,100	(6,105)	
5806 Special Activities/Field Trips	-	-	-	-	-	-	10,342	10,342	10,342	10,342	10,342	10,342	-	31,026	24,064	(6,962)	
5807 Bank Charges	-	-	91	91	91	91	91	91	91	91	91	91	-	909	705	(204)	
5808 Printing	-	-	306	306	306	306	306	306	306	306	306	306	-	3,062	2,375	(687)	
5809 Other taxes and fees	-	-	529	529	529	529	529	529	529	529	529	529	-	5,285	4,099	(1,186)	
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	-	972,522	861,041	(111,481)	
5812 District Oversight Fee	-	2,153	2,153	4,044	3,875	3,875	4,044	3,875	5,978	6,281	5,978	5,978	6,191	54,422	43,053	(11,370)	
5813 County Fees	-	-	-	2,663	-	-	2,663	-	-	2,663	-	-	2,663	10,652	8,262	(2,390)	
5814 SPED Encroachment	-	626	626	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	12,520	9,904	(2,615)	
5815 Public Relations/Recruitment	-	-	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	-	28,160	8,000	(20,160)	
	81,939	84,718	91,918	103,093	100,261	100,261	96,973	104,483	106,585	109,551	96,243	96,243	9,981	1,182,248	1,015,541	(166,707)	
<b>Depreciation</b>																	
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-	
	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-	
<b>Interest</b>																	
7438 Interest Expense	9,521	9,521	9,521	9,521	9,521	9,521	9,479	9,479	9,479	9,479	9,479	9,479	-	114,002	49,939	(64,064)	
	9,521	9,521	9,521	9,521	9,521	9,521	9,479	9,479	9,479	9,479	9,479	9,479	-	114,002	49,939	(64,064)	
<b>Total Expenses</b>	<b>276,956</b>	<b>562,196</b>	<b>569,885</b>	<b>581,060</b>	<b>578,228</b>	<b>593,604</b>	<b>564,764</b>	<b>571,049</b>	<b>570,701</b>	<b>572,442</b>	<b>559,134</b>	<b>559,134</b>	<b>9,981</b>	<b>6,569,135</b>	<b>6,180,936</b>	<b>(388,199)</b>	
<b>Monthly Surplus (Deficit)</b>	<b>(276,956)</b>	<b>(330,912)</b>	<b>(269,500)</b>	<b>(134,745)</b>	<b>58,195</b>	<b>(79,391)</b>	<b>131,650</b>	<b>(128,985)</b>	<b>137,924</b>	<b>207,067</b>	<b>200,853</b>	<b>113,338</b>	<b>901,027</b>	<b>529,565</b>	<b>100,238</b>	<b>429,327</b>	
<b>Cash Flow Adjustments</b>																	
Monthly Surplus (Deficit)	(276,956)	(330,912)	(269,500)	(134,745)	58,195	(79,391)	131,650	(128,985)	137,924	207,067	200,853	113,338	901,027	529,565			

Prepa Tec Los Angeles High Budget  
and Financial Projections



**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY21-22**

Revised 9/14/20

ADA = 427.50

	Jul 21	Aug-21	Sep 21	Oct 21	Nov-21	Dec 21	Jan-22	Feb 22	Mar-22	Apr 22	May-22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Cash flows from operating activities</b>																
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539		
Public Funding Receivables	410,194	410,194	410,194	410,194	184,587	37,167	424,974	-	-	-	-	-	(911,008)	1,376,497		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	(100,000)	-	-	-	-	-	-	-	-	-	-	-	(100,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(23,703)	-	-	-	-	-	-	-	-	-	-	-	9,981	(13,722)		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Cash flows from investing activities</b>																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Cash flows from financing activities</b>																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(461,468)	(469,801)	(461,468)	(461,468)	-	(1,895,872)		
<b>Total Change in Cash</b>	<b>121,830</b>	<b>(8,423)</b>	<b>152,989</b>	<b>279,411</b>	<b>246,744</b>	<b>(38,262)</b>	<b>560,587</b>	<b>(125,023)</b>	<b>(311,249)</b>	<b>(250,439)</b>	<b>(248,321)</b>	<b>(335,835)</b>				
Cash, Beginning of Month	36,320	158,150	149,727	302,716	582,127	828,871	790,609	1,351,195	1,226,172	914,923	664,484	416,163				
<b>Cash, End of Month</b>	<b>158,150</b>	<b>149,727</b>	<b>302,716</b>	<b>582,127</b>	<b>828,871</b>	<b>790,609</b>	<b>1,351,195</b>	<b>1,226,172</b>	<b>914,923</b>	<b>664,484</b>	<b>416,163</b>	<b>80,328</b>				

# Prepa Tec Los Angeles High Budget and Financial Projections

## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY22-23

Revised 9/14/20

ADA = 437.00



	Jul 22	Aug-22	Sep 22	Oct 22	Nov-22	Dec 22	Jan-23	Feb 23	Mar-23	Apr 23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>ADA = 427.50</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	496,117	5,471,531	5,356,736	114,795
LCFF - Continuing Charters	-	271,904	271,904	489,428	489,428	489,428	489,428	489,428	496,117	496,117	496,117	496,117	496,117	5,471,531	5,356,736	114,795
8011 LCFF State Aid	-	271,904	271,904	489,428	489,428	489,428	489,428	489,428	496,117	496,117	496,117	496,117	496,117	5,471,531	5,356,736	114,795
8012 Education Protection Account	-	-	-	16,910	-	-	16,910	-	-	30,305	-	-	-	87,400	85,500	1,900
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	271,904	271,904	506,338	489,428	489,428	506,338	489,428	496,117	526,422	496,117	496,117	519,392	5,558,931	5,442,236	116,695
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,884	2,884	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	57,684	56,430	1,254
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	11,957	11,957	23,913	23,913	23,913	23,913	23,913	23,913	23,913	23,913	23,913	239,133	233,934	5,199
8290 Title I, Part A - Basic Low Income	-	-	51,695	-	-	51,695	-	-	51,695	-	-	-	-	51,695	202,286	4,495
8291 Title II, Part A - Teacher Quality	-	-	5,853	-	-	5,853	-	-	5,853	-	-	-	-	5,853	22,904	509
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	10,944	-	243	10,944	243
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,884	72,390	17,148	29,105	86,654	29,105	29,105	86,654	29,105	29,105	50,049	86,897	548,199	536,499	11,700
<b>Other State Revenue</b>																
8311 State Special Education	-	13,113	13,113	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	262,261	256,560	5,701
8520 Child Nutrition	-	-	1,132	1,132	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	22,635	22,143	492
8545 School Facilities (SB740)	-	-	-	-	-	-	224,505	-	-	-	112,252	-	112,252	449,009	430,635	18,374
8550 Mandated Cost	-	-	-	-	-	15,851	-	-	-	-	-	-	-	4,185	15,851	4,185
8560 State Lottery	-	-	-	-	-	-	22,615	-	-	22,615	-	-	-	45,230	88,493	1,967
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	194,360	-	-	-	-	-	74,754	-	-	-	299,015	299,015	-
	-	13,113	14,245	24,735	220,227	41,718	272,986	25,867	25,867	123,235	138,119	25,867	217,436	1,143,416	1,112,697	12,345
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	371	371	966	817	817	817	817	817	817	817	-	-	7,429	7,268	162
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	371	371	966	817	817	817	817	817	817	817	-	-	7,429	7,268	162
<b>Total Revenue</b>	<b>-</b>	<b>288,273</b>	<b>358,910</b>	<b>549,187</b>	<b>739,576</b>	<b>618,617</b>	<b>809,246</b>	<b>545,217</b>	<b>609,455</b>	<b>679,579</b>	<b>664,158</b>	<b>572,033</b>	<b>823,724</b>	<b>7,257,975</b>	<b>7,098,700</b>	<b>159,275</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	-	1,839,866	1,839,866	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	-
	24,441	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	-	2,327,764	2,327,764	-
<b>Classified Salaries</b>																
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	-
	20,789	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	-	306,372	306,372	-
<b>Benefits</b>																
3101 STRS	5,175	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	-	416,670	372,908	(43,762)
3202 PERS	5,280	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	-	77,818	75,367	(2,451)
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	-
3311 Medicare	760	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	-	38,195	38,195	-
3401 Health and Welfare	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	-	174,150	169,850	(4,300)
3501 State Unemployment	1,225	1,225	1,225	1,225	1,225	1,225	1,225	4,900	2,450	1,225	1,225	1,225	-	24,500	24,500	-
3601 Workers' Compensation	733	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	-	36,878	36,878	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	28,975	68,039	68,039	68,039	68,039	68,039	72,939	71,714	69,264	68,039	68,039	68,039	-	787,206	736,693	(50,513)

# Prepa Tec Los Angeles High Budget and Financial Projections

## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY22-23

Revised 9/14/20

ADA = 437.00



	Jul 22	Aug-22	Sep 22	Oct 22	Nov-22	Dec 22	Jan-23	Feb 23	Mar-23	Apr 23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula Materi	-	13,525	13,525	13,525	13,525	-	-	-	-	-	-	-	-	54,102	51,888	(2,214)
4200 Books and Other Reference Mater	2,151	2,151	2,151	2,151	2,151	-	-	-	-	-	-	-	-	10,755	10,315	(440)
4302 School Supplies	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	-	250,035	239,803	(10,232)
4305 Software	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	-	32,001	30,691	(1,309)
4310 Office Expense	844	844	844	844	844	844	844	844	844	844	844	844	-	10,133	9,718	(415)
4311 Business Meals	41	41	41	41	41	41	41	41	41	41	41	41	-	491	471	(20)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	31,708	-	-	-	-	-	-	-	31,708	30,411	(1,298)
4700 Food Services	-	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	-	272,343	261,199	(11,144)
	26,539	64,823	64,823	64,823	64,823	80,855	49,147	49,147	49,147	49,147	49,147	49,147	-	661,567	634,495	(27,072)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	-	154,735	148,403	(6,332)
5103 Substitute Teacher	-	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	-	45,260	43,408	(1,852)
5104 Transportation	-	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	-	21,509	20,629	(880)
5105 Security	-	486	486	486	486	486	486	486	486	486	486	486	-	5,345	5,126	(219)
5106 Other Educational Consultants	-	-	420	420	420	420	420	420	420	420	420	420	-	4,205	4,122	(82)
5107 IB Fees	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	-	45,572	44,678	(894)
	3,798	24,420	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	-	276,626	266,367	(10,259)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	210	210	210	210	210	210	210	210	210	210	210	-	2,309	2,215	(94)
5300 Dues & Memberships	197	197	197	197	197	197	197	197	197	197	197	197	-	2,361	2,264	(97)
5400 Insurance	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	-	43,830	42,036	(1,794)
5501 Utilities	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	-	53,954	51,746	(2,208)
5502 Janitorial Services	538	538	538	538	538	538	538	538	538	538	538	538	-	6,453	6,189	(264)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	-	33,031	31,680	(1,352)
5901 Postage and Shipping	-	-	81	81	81	81	81	81	81	81	81	81	-	805	772	(33)
	11,636	11,846	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	-	142,743	136,902	(5,841)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	-	622,897	597,408	(25,489)
5602 Additional Rent	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	-	42,301	40,570	(1,731)
5603 Equipment Leases	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	-	33,075	31,721	(1,353)
5604 Other Leases	425	425	425	425	425	425	425	425	425	425	425	425	-	5,105	4,896	(209)
5605 Real/Personal Property Taxes	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	-	15,815	15,168	(647)
5610 Repairs and Maintenance	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	-	28,140	26,988	(1,152)
	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	-	747,333	716,752	(30,581)
<b>Professional/Consulting Services</b>																
5801 IT	560	560	560	560	560	560	560	560	560	560	560	560	-	6,722	6,447	(275)
5802 Audit & Taxes	-	-	-	6,242	6,242	6,242	-	-	-	-	-	-	-	18,727	18,360	(367)
5803 Legal	366	366	366	366	366	366	366	366	366	366	366	366	-	4,386	4,300	(86)
5804 Professional Development	-	-	769	769	769	769	769	769	769	769	769	769	-	7,692	7,377	(315)
5805 General Consulting	-	-	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	28,366	27,205	(1,161)
5806 Special Activities/Field Trips	-	-	-	-	-	-	10,783	10,783	10,783	10,783	10,783	10,783	-	32,350	31,026	(1,324)
5807 Bank Charges	-	-	95	95	95	95	95	95	95	95	95	95	-	948	909	(39)
5808 Printing	-	-	319	319	319	319	319	319	319	319	319	319	-	3,193	3,062	(131)
5809 Other taxes and fees	-	-	551	551	551	551	551	551	551	551	551	551	-	5,511	5,285	(226)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	-	994,343	972,522	(21,821)
5812 District Oversight Fee	-	2,719	2,719	5,063	4,894	4,894	5,063	4,894	4,961	5,264	4,961	4,961	5,194	55,589	54,422	(1,167)
5813 County Fees	-	-	-	2,777	-	-	2,777	-	-	2,777	-	-	2,777	11,107	10,652	(455)
5814 SPED Encroachment	-	640	640	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	12,798	12,520	(278)
5815 Public Relations/Recruitment	-	-	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	-	28,723	28,160	(563)
	83,788	87,146	94,590	106,465	103,519	103,519	100,223	108,060	108,127	111,207	97,344	97,344	9,122	1,210,454	1,182,248	(28,206)
<b>Depreciation</b>																
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
<b>Interest</b>																
7438 Interest Expense	333	333	333	333	333	333	333	333	333	333	-	-	-	3,333	114,002	110,669
	333	333	333	333	333	333	333	333	333	333	-	-	-	3,333	114,002	110,669
<b>Total Expenses</b>	<b>274,870</b>	<b>566,536</b>	<b>574,480</b>	<b>586,356</b>	<b>583,410</b>	<b>599,441</b>	<b>569,337</b>	<b>575,949</b>	<b>573,566</b>	<b>575,421</b>	<b>561,225</b>	<b>561,225</b>	<b>9,122</b>	<b>6,610,938</b>	<b>6,569,135</b>	<b>(41,803)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(274,870)</b>	<b>(278,263)</b>	<b>(215,570)</b>	<b>(37,169)</b>	<b>156,167</b>	<b>19,175</b>	<b>239,909</b>	<b>(30,733)</b>	<b>35,888</b>	<b>104,158</b>	<b>102,934</b>	<b>10,808</b>	<b>814,602</b>	<b>647,037</b>	<b>529,565</b>	<b>117,472</b>
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(274,870)	(278,263)	(215,570)	(37,169)	156,167	19,175	239,909	(30,733)	35,888	104,158	102,934	10,808	814,602	647,037		

Prepa Tec Los Angeles High Budget  
and Financial Projections



**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY22-23**

Revised 9/14/20

ADA = 437.00

	Jul 22	Aug-22	Sep 22	Oct 22	Nov-22	Dec 22	Jan-23	Feb 23	Mar-23	Apr 23	May-23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Cash flows from operating activities</b>																
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539		
Public Funding Receivables	644,734	107,659	44,246	-	-	-	114,368	-	-	-	-	-	(823,724)	87,283		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	(300,000)	-	-	(300,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(9,981)	-	-	-	-	-	-	-	-	-	-	-	9,122	(859)		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Cash flows from investing activities</b>																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Cash flows from financing activities</b>																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	-	(408,333)	-	-	-	(449,998)		
<b>Total Change in Cash</b>	<b>372,178</b>	<b>(158,309)</b>	<b>(159,029)</b>	<b>(33,207)</b>	<b>160,129</b>	<b>23,137</b>	<b>358,239</b>	<b>(26,771)</b>	<b>48,183</b>	<b>(291,880)</b>	<b>(184,771)</b>	<b>23,103</b>				
<b>Cash, Beginning of Month</b>	<b>80,328</b>	<b>452,505</b>	<b>294,196</b>	<b>135,167</b>	<b>101,961</b>	<b>262,089</b>	<b>285,227</b>	<b>643,466</b>	<b>616,695</b>	<b>664,878</b>	<b>372,999</b>	<b>188,227</b>				
<b>Cash, End of Month</b>	<b>452,505</b>	<b>294,196</b>	<b>135,167</b>	<b>101,961</b>	<b>262,089</b>	<b>285,227</b>	<b>643,466</b>	<b>616,695</b>	<b>664,878</b>	<b>372,999</b>	<b>188,227</b>	<b>211,330</b>				

**CERTIFICATION OF COMPLETENESS  
Renewal Charter School**

Charter School Name: PREPA TEC LA HIGH

Lead Petitioner Name/s: XAVIER REYES Submission Date: 9/15/2020  
JAMIE VALENZUELA-MUMAU

I hereby certify that the information submitted in this petition is true to the best of my knowledge and belief.


I further certify that this petition is complete and contains each of the requirements identified in the Renewal Independent Charter School Application Intake Checklist (Please include completed Checklist).

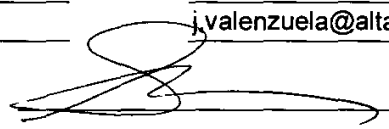
Signature of Lead Petitioner/s:  Date: 9/14/2020

Jamie Valenzuela-Mumau

Print Name/s: Xavier Reyes  
Jamie Valenzuela-Mumau



Address: 

Phone:  Email/s: x.reyes@altaps.org  
(408) 687-9718 j.valenzuela@altaps.org

Signature of Board President:  Date: 9/14/20

Print Name: Gregory Tanner

Address: 16133 Ventura Blvd. #700  
Encino, CA 91436

Phone:  Email: 

DRAFT



## Alta Public Schools

### Minutes

#### Special Meeting of the Alta Public Schools Board

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**Date and Time**

Thursday September 10, 2020 at 5:00 PM

**Location**

<https://altaps-org.zoom.us/j/93781945806>

Meeting ID: 937 8194 5806 One tap mobile - +16699006833,,93781945806# US (San Jose)

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**Directors Present**

A. Chavarria, E. Martinez, G. Tanner, M. Porras, R. Carranza, S. Cortez

**Directors Absent**

None

**Guests Present**

G. Huma, G. Mendez (remote), L. Vargas (remote), X. Reyes (remote)

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**I. Opening Items****A. Record Attendance and Guests****B. Call the Meeting to Order**

G. Tanner called a meeting of the board of directors of Alta Public Schools to order on Thursday Sep 10, 2020 @ 4:04 PM.

R. Carranza made a motion to add the vote to amend the Board meeting Agenda date to reflect today's date of September 11th, 2020.

G. Tanner seconded the motion.

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

**Roll Call**

M. Porras Aye

R. Carranza Aye

A. Chavarria Aye

G. Tanner Aye



## Prepa Tec Los Angeles High Budget and Financial Projections

Alta Public Schools - Special Meeting of the Alta Public Schools Board - Minutes - Thursday September 10, 2020 at 5:00 PM

E. Martinez Aye

S. Cortez Aye

R. Carranza made a motion to add the item to the agenda to replace Spencer Styles with Guadalupe Mendez as Lead Petitioner for the Prepa Tec High School Petition Renewal.

M. Porras seconded the motion.

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

### **Roll Call**

G. Tanner Aye

A. Chavarria Aye

R. Carranza Aye

M. Porras Aye

E. Martinez Aye

S. Cortez Aye

## **II. Public Comment**

### **A. Public Comment**

No public comment.

## **III. Action Items**

### **A. Approve Update of APS Fiscal Policies and Procedures**

Charter impact representative Geetha Huma and CEO Xavier Reyes reviewed the APS Fiscal Policies and Procedures to update Charter Impact and the executive team and remove our past Director of Finance.

R. Carranza made a motion to Approve the updated and revised APS Fiscal Policies and Procedures.

A. Chavarria seconded the motion.

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

### **Roll Call**

M. Porras Aye

S. Cortez Aye

G. Tanner Aye

R. Carranza Aye

A. Chavarria Aye

E. Martinez Aye

### **B. Approve Update of APS Conflict of Interest Code and Policy**

APS Conflict of Interest Code and Policy was reviewed and refreshed to ensure that all practices are in place.

A. Chavarria made a motion to Approve the Update of APS Conflict of Interest policy.

R. Carranza seconded the motion.

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

### **Roll Call**

M. Porras Aye

S. Cortez Aye

A. Chavarria Aye

E. Martinez Aye

G. Tanner Aye

R. Carranza Aye

M. Porras made a motion to Approve Update of APS Conflict of Interest Code of Conduct.

S. Cortez seconded the motion.

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

### **Roll Call**

A. Chavarria Aye

Prepa Tec Los Angeles High Budget  
and Financial Projections

Alta Public Schools - Special Meeting of the Alta Public Schools Board - Minutes - Thursday September 10, 2020 at 5:00 PM

R. Carranza Abstain  
E. Martinez Aye  
S. Cortez Aye  
G. Tanner Aye  
M. Porras Aye

**C. Update Agenda Item**

A. Chavarria made a motion to Approve to amend the PTLAH renewal resolution with the name change from Spencer Styles to Guadalupe Mendez as Onsite Financial Manager.

G. Tanner seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

E. Martinez Aye  
A. Chavarria Aye  
G. Tanner Aye  
R. Carranza Abstain  
M. Porras Aye  
S. Cortez Aye

**D. Update Agenda Date**

M. Porras made a motion to approve the change of date to agenda.  
E. Martinez seconded the motion.  
The board **VOTED** to approve the motion.

**Roll Call**

G. Tanner Aye  
M. Porras Aye  
S. Cortez Aye  
R. Carranza Abstain  
A. Chavarria Aye  
E. Martinez Aye

**IV. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:29 PM.

Respectfully Submitted,  
G. Tanner

**B. NEXT BOARD MEETING: September 22, 2020**

**ALTA PUBLIC SCHOOLS**

**Board Resolution 9.15.2020**

**ASSIGNING LEAD PETITIONERS FOR THE RENEWAL OF THE  
PREPA TEC LOS ANGELES HIGH SCHOOL AT LAUSD**

**WHEREAS**, Alta Public Schools is an IRS 501c3 tax-exempt non-profit corporation and a non-profit California corporation for the purposes of managing and developing multiple charter schools, including Academia Moderna charter elementary school, Prepa Tec Los Angeles Middle School, Prepa Tec Los Angeles High School, and

**WHEREAS**, Alta Public School has a mission to “provide a world class education to every child” in underserved communities; and

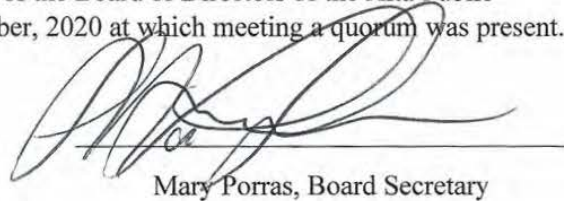
**WHEREAS**, Academia Moderna, Prepa Tec Los Angeles Middle School, and Prepa Tec LA HS parents have continue with a plan to matriculate their children in a public elementary school administered by Alta Public Schools when their children begin elementary school; and

**WHEREAS**, Alta Public Schools provides a specific rigorous curriculum aligned with the International Baccalaureate comprehensive educational program.

**NOW Therefore BE IT RESOLVED** that Alta Public Schools’ Board of Directors deems it to be of the best interest of the local students, parents and community to submit a charter petition to renew the Prepa Tec Los Angeles High School charter serving the South and Southeast Los Angeles communities.

**BE IT ALSO RESOLVED** that the Board Members authorize, direct, and designate Xavier Reyes, APS CEO; Jamie Valenzuela-Mumau, APS Superintendent; Victor Aguirre, Principal; and, Guadalupe Mendez, On-site Fiscal Manager; as Prepa Tec Los Angeles High School renewal “Lead Petitioners.”

I, Mary Porras, Secretary of APS Board of Directors do hereby certify that the above is a true and correct excerpt from the minutes of the Board of Directors of the Alta Public Schools, held on the 16th day of September, 2020 at which meeting a quorum was present.

A handwritten signature in black ink, appearing to read 'Mary Porras', is written over a horizontal line. The signature is fluid and cursive.

Mary Porras, Board Secretary

**ALTA PUBLIC SCHOOLS**

**Board Resolution 9.11.2020  
ASSIGNING LEAD PETITIONERS FOR THE RENEWAL OF THE  
PREPA TEC LOS ANGELES HIGH SCHOOL AT LAUSD**

**WHEREAS**, Alta Pubic Schools is an IRS 501c3 tax-exempt non-profit corporation and a non-profit California corporation for the purposes of managing and developing multiple charter schools, including Academia Moderna charter elementary school, Prepa Tec Los Angeles Middle School, Prepa Tec Los Angeles High School, and

**WHEREAS**, Alta Public School has a mission to “provide a world class education to every child” in underserved communities; and

**WHEREAS**, Academia Moderna, Prepa Tec Los Angeles Middle School, and Prepa Tec LAHS parents have continue with a plan to matriculate their children in a public elementary school administered by Alta Public Schools when their children begin elementary school; and

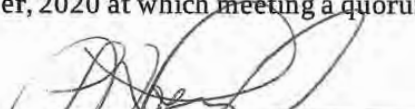
**WHEREAS**, Alta Public Schools provides a specific rigorous curriculum aligned with the International Baccalaureate comprehensive educational program.

**NOW Therefore BE IT RESOLVED** that Alta Public Schools’ Board of Directors deems it to be of the best interest of the local students, parents and community to submit a charter petition to renew the Prepa Tec Los Angeles High School charter serving the South and Southeast Los Angeles communities.

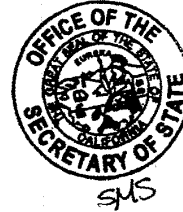
**BE IT ALSO RESOLVED** that the Board Members authorize, direct, and designate Xavier Reyes, APS CEO; Jamie Valenzuela-Mumau APS Superintendent, and Guadalupe Mendez, On-site Fiscal Manager, as Prepa Tec Los Angeles High School renewal “Lead Petitioners.”

**CERTIFICATION OF SECRETARY**

I, Mary Porras, Secretary of APS Board of Directors do hereby certify that the above is a true and correct excerpt from the minutes of the Board of Directors of the Alta Public Schools, held on the 11th day of September, 2020 at which meeting a quorum was present.

  
\_\_\_\_\_  
Mary Porras, Board Secretary

3063338



**State of California**  
Secretary of State

I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the attached transcript of 2 page(s) has been compared with the record on file in this office, of which it purports to be a copy, and that it is full, true and correct.



**IN WITNESS WHEREOF**, I execute this certificate and affix the Great Seal of the State of California this day of

JAN 21 2008

DEBRA BOWEN  
Secretary of State

3063338

**ENDORSED - FILED**  
In the office of the Secretary of State  
of the State of California

JAN 11 2008

**ARTICLES OF INCORPORATION  
of Academia Moderna, Inc.**

I.

The name of this corporation is Academia Moderna, Inc.

II.

A. This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes.

B. The specific purpose of this corporation is to manage, operate, guide, direct and promote one or more charter schools, and conduct or perform any ancillary or related activities in furtherance thereof. Subject to Article IV.B of these articles, this corporation shall be permitted to conduct other lawful activities permitted under the California Nonprofit Public Benefit Corporation Law.

III.

The name and address in the State of California of this corporation's initial agent for service of process is:

Xavier Reyes

Los Angeles, California 90001

IV.

A. This corporation is organized and operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or the corresponding Section of any future federal tax code

B. No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate or intervene in any political campaign (including the publishing or distribution of statements) on behalf of or in opposition to any candidate for public office.

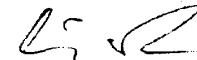
C. Notwithstanding any other provision of these articles, this corporation shall not carry on any other activities not permitted to be carried on (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

V.

A. The property of this corporation is irrevocably dedicated to charitable and educational purposes meeting the requirements for exemption provided by section 214 of the California Revenue and Taxation Code and no part of the net earnings or assets of this corporation shall inure to the benefit of (or be distributable to) any director or officer of this corporation or other private person, except that this corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its charitable and educational purposes.

B. Upon the dissolution or winding up of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable and educational purposes meeting the requirements for exemption provided by section 214 of the California Revenue and Taxation Code and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Dated: 12/20/07

  
\_\_\_\_\_  
Xavier Reyes, Incorporator





NETO

A0746458

3063 338  
CERTIFICATE OF AMENDMENT OF  
ARTICLES OF INCORPORATION  
OF  
ACADEMIA MODERNA, INC.

FILED  
Secretary of State  
State of California

CC/RF

AUG 22 2013

1cc

The undersigned certify that:

1. They are the President and the Secretary of **Academia Moderna, Inc.**, a California nonprofit public benefit corporation.
2. **Article I** of the Articles of Incorporation is amended to read as follows:

The name of the corporation is **Alta Public Schools**.


3. **Article II** of the Articles of Incorporation is amended to read as follows:

This corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under California Nonprofit Public Benefit Corporation Law for public and charitable purposes. The specific purposes for which this Corporation is formed are to manage, operate, direct, guide, direct and promote one or more California public charter schools.

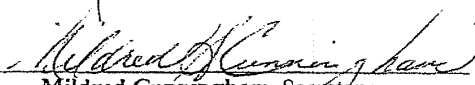
4. The foregoing amendments have been duly approved by the Board of Directors.
5. The corporation has no members.

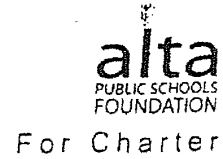
I further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of my own knowledge.

DATE: 07/18/2013

  
Jeffrey Phillips, President

DATE: 7/18/13

  
Mildred Cunningham, Secretary



A0746458

January 20, 2011

**STATEMENT OF CONSENT FROM ALTA PUBLIC SCHOOLS FOUNDATION TO ALLOW THE  
INCORPORATION OF "ALTA PUBLIC SCHOOLS"**


Alta Public Schools Foundation, a California nonprofit public benefit corporation located at 2410 Broadway, Walnut Park, CA 90255, hereby gives consent to Academia Moderna to file a Certificate of Amendment of Articles of Incorporation to amend its nonprofit's name to the following exact name:

**ALTA PUBLIC SCHOOLS**

The Alta Public Schools Foundation serves as a supporting organization to Academia Moderna, which is seeking to change its name to Alta Public Schools.

The undersigned declares under penalty of perjury under the laws of the State of California that he is the President of Alta Public Schools Foundation, that the statements contained in the foregoing are true of his own knowledge, and that this declaration was executed on August 21, 2013, at LOS ANGELES, California.

DATE: 08/21/2013

  
Dr. Jeffrey Phillips, President  
Alta Public Schools Foundation



I hereby certify that the foregoing  
transcript of 2 page(s)  
is a full, true and correct copy of the  
original record in the custody of the  
California Secretary of State's office.

OCT 03 2013

88

Date:

*Debra Bowen*

DEBRA BOWEN, Secretary of State

## Academia Moderna Conflict of Interest Policy

### **I Purpose:**

The purpose of the conflict of interest policy is to protect Academia Moderna interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of Academia Moderna or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **II Definitions:**

#### 1. Interested Person-

Any director, principal officer, key employee or member of a committee with board of director delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

#### 2. Financial Interest-

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which Academia Moderna has a transaction or arrangement.
- b. A compensation arrangement with Academia Moderna or with any entity or individual with which Academia Moderna has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with any entity or individual with which Academia Moderna is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

### **III Procedures:**

#### 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees considering the proposed transaction or arrangement.

#### 2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board of Directors meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board members shall decide if a conflict of interest exists.

#### 3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board meeting but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the board of directors shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the board of directors shall determine whether Academia Moderna can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in Academia Moderna best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

#### 4. Violations of the Conflicts of Interest Policy

- a. If the governing board of directors has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board of directors determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action and/or up to immediate termination.

### **IV Records of Proceeding:**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present and the governing board of director's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

### **V Annual Statements:**

Each board member, executive director, and member of a committee with governing board-delegated powers shall annually sign a statement that affirms such person

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and

- d. Understands Academia Moderna is a non profit organization and in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

## **VI Periodic Reviews:**

To ensure Academia Moderna operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews, shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to Academia Moderna written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in impermissible private benefit.

When conducting the periodic reviews as provided for in Article VI, Academia Moderna may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of directors of its responsibility for ensuring periodic reviews are conducted.



## **Alta Public Schools Conflict of Interest Policy**

**9.11.2020**

### **I Purpose:**

The purpose of the conflict of interest policy is to protect Alta Public Schools interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of Alta Public Schools or might result in a possible excess benefit transaction.

This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **II Definitions:**

#### **1. Interested Person-**

Any director, principal officer, key employee or member of a committee with board of director delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

#### **2. Financial Interest-**

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a) An ownership or investment interest in any entity with which Alta Public Schools has a transaction or arrangement.
- b) A compensation arrangement with Alta Public Schools or with any entity or individual with which Alta Public Schools has a transaction or arrangement, or
- c) A potential ownership or investment interest in, or compensation arrangement with any entity or individual with which Alta Public Schools is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

### III Procedures:

#### 1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees considering the proposed transaction or arrangement.

#### 2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the Board of Directors meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board members shall decide if a conflict of interest exists.

#### 3. Procedures for Addressing the Conflict of Interest

a. An interested person may make a presentation at the governing board meeting but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the board of directors shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the board of directors shall determine whether Alta Public Schools can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in Alta Public Schools best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, it shall make its decision as to whether to enter into the transaction or arrangement.

#### 4. Violations of the Conflicts of Interest Policy

a. If the governing board of directors has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board of directors determines the member has failed to disclose an actual or possible conflict of interest, it shall



take appropriate disciplinary and corrective action and/or up to immediate termination.

#### IV: Records of Proceeding:

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present and the governing board of director's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

#### V Annual Statements:

Each board member, executive director, and member of a committee with governing board delegated powers shall annually sign a statement that affirms such person

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,
- c. Has agreed to comply with the policy, and
- d. Understands Alta Public Schools is a nonprofit organization and in order to maintain its federal tax exemption, it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

#### VI Periodic Reviews:

To ensure Alta Public Schools operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews, shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to Alta Public Schools written policies, are properly

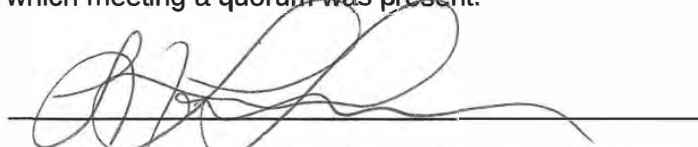
recorded, reflect reasonable investment or payments for goods and services,  
further charitable purposes and do not result in impermissible private benefit.

When conducting the periodic reviews as provided for in Article VI, Alta Public Schools may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the board of directors of its responsibility for ensuring periodic reviews are conducted.

PASSED AND ADOPTED by Alta Public Schools Board of Directors at a meeting held on September 11, 2020.

CERTIFICATION OF SECRETARY

I, Mary Porras, Secretary of Alta Public Schools Board of Directors, do hereby certify that the above is a true and correct excerpt from the minutes of the meeting of the Board of Directors of the Alta Public Schools, held on the 11th day of September, 2020, at which meeting a quorum was present.

  
Mary Porras, APS Board Secretary

ALTA PUBLIC SCHOOLS  
CONFLICT OF INTEREST CODE

The California Political Reform Act (Govt. Code Sect. 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict-of-interest codes. The Fair Political Practices Commission has adopted a regulation (2 CCR Section 18730) that contains the terms of a standard conflict-of-interest code, which can be incorporated by reference in an agency's code. After public notice and hearing, the standard code may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Sec. 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Exhibits A and B designating positions and establishing disclosure categories shall constitute the conflict of interest code of Alta Public Schools (Corporation), dba as Academia Moderna, Prepa Tec LA Middle School and Prepa Tec LA High School ("Charter Schools"), a California nonprofit corporation operating public charter schools.

Individuals holding designated positions shall fill out and return their Statements of Economic Interests (Form 700) to the Charter Schools' Filing Official, the CEO. If statements are received in signed paper format the Charter School Filing Official shall make and retain copies and forward the originals to both the LAUSD Charter School Division and the CDE Charter Schools Office. Copies of all Forms 700s retained by the Charter Schools will be available for public inspection and reproduction pursuant to Government Code Sect. 81008.

EXHIBIT A  
DESIGNATED POSITIONS

<b><u>Designated Position</u></b>	<b><u>Assigned Disclosure Category</u></b>
Member of the Board of Directors	I
Chief Executive Officer	I
Director of Finance	I
Superintendent	I
Principal	I
Directors	I
Members of the Board of Directors	I
Consultant	II
Newly Created Position	*

Adopted: September 12, 2017

**Category 1**

Designated positions assigned to this category must report:

1. Investments in, income (including gifts, loans, and travel payments) from, and business positions in:
  - a. any source of the type which engages in the acquisition or disposal of real property or is engaged in building construction or design.
  - b. any source of the type which engages in the manufacture, sale, repair, rental or distribution of school supplies, books, materials, school furnishings or equipment to be utilized by the Charter Schools, its employees, parents, and students for educational purposes. This includes, but is not limited to, educational supplies, textbooks and items used for extra curricular courses.
  - c. any source which is engaged in the performance of work or services of the type to be utilized by the Charter Schools, its employees, parents, and students for educational purposes. This includes, but is not limited to, student services commonly provided in public schools such as speech therapists and counselors.
2. Interests in real property that are located in whole or in part within the boundaries of LAUSD or within two miles of the boundaries LAUSD, or of any land owned or used by the Charter Schools.

### **Category 2**

Consultants, as defined for purposes of the Political Reform Act, are included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in this code subject to the following limitation:

The CEO may determine in writing that a particular consultant although a "designated position" is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements of the broadest disclosure category, but instead must comply with more tailored disclosure requirements specific to that consultant. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The CEO's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict of interest code. (Government Code section 81008.)

### **\*Newly Created Positions**

A newly created position that makes or participates in the making of decisions that may foreseeably have a material effect on any financial interest of the position-holder, and which specific position title is not yet listed in an agency's conflict of interest code is included in the list of designated positions and shall disclose pursuant to the broadest disclosure category in the code, subject to the following limitation: The CEO may determine in writing that a particular newly created position, although a "designated position," is hired to perform arrange of duties that are limited in scope and thus is not required to fully comply with the broadest disclosure requirements, but instead must comply with more tailored disclosure requirements specific to that newly created position. Such written determination shall include a description of the newly created position's duties and, based upon that description, a statement of the extent of disclosure

requirements. The CEO's determination is a public record and shall be retained for public inspection in the same manner and location as this conflict-of-interest code. (Gov. Code Section 81008.)

As soon as the school has a newly created position that must file statements of economic interests, the school shall contact the CEO and LAUSD Charter School Division or the CDE Charter School Office ("Authorizers") to notify them of the new position title to be added in the LAUSD/CDE's electronic Form 700 record management system, known as Disclosure. Upon this notification, the designated Authorizer's office shall enter the actual position title of the newly created position into a Disclosure and the Charter Schools shall ensure that the name of any individual(s) holding the newly created position is entered under that position title in Disclosure.

Additionally, within 90 days of the creation of a newly created position that must file statements of economic interests, the school shall update this conflict-of-interest code to add the actual position title in its list of designated positions, and submit the amended conflict of interest code to the Authorizer's Counsel for code-reviewing body approval by Authorizers. (Gov. Code Sec. 87306.)

## EXHIBIT B OTHER DISCLOSURE CATEGORIES

### Category 3. Reportable Income

A designated employee in this category shall disclose all income as defined in Gov. Code § 82030 received by the designated employee during the reporting period from business entities or other sources located in, doing business in, known to be planning to do business in, or having done business in the previous two (2) years within Los Angeles County or where the Charter Schools are located, which business entities or sources operate or provide facilities, goods, supplies, equipment and/or machinery, vehicles, personnel or services of a type utilized by the Charter Schools.

### Category 4. Less-Inclusive Reportable Investments

A designated employee in this category shall disclose only investments as defined in Gov. Code § 82034 in any business entity which, within the previous two (2) years, has contracted with or in the future foreseeably may contract with Charter Schools to provide facilities, goods, supplies, equipment and/or machinery, vehicles, personnel or services to Corporation or Charter Schools, and (a) is located in or doing business LAUSD where the Corporation's schools are located, and is associated with the job assignment or position

of the designated employee; or (b) is associated with the job assignment or position of the designated employee.

Category 5. Less-Inclusive Reportable Income

A designated employee in this category shall disclose only that reportable income as defined in Gov. Code § 82030 which is derived from a business entity or other source which, within the previous two (2) years, has contracted with Corporation or the Charter Schools or in the future foreseeably may contract with Corporation or the Charter Schools to provide facilities, goods, supplies, equipment and/or machinery, vehicles, personnel or services to Corporation or the Charter Schools, of the type utilized by Corporation or the Charter Schools, and (a) is located in or doing business in Los Angeles County where the Corporation's schools are located, and is associated with the job assignment or position of the designated employee; or (b) is associated with the job assignment or position of the designated employee.

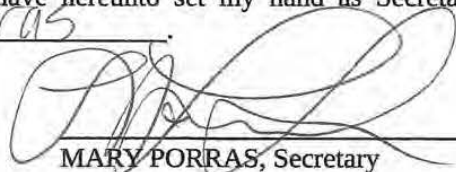
Category 6. Business Positions

A designated employee in this category shall disclose the information described below by completing Form 700, Schedule C, with respect to any business entity that provides facilities, goods, supplies, equipment and/or machinery, vehicles, personnel or services of a type utilized by Corporation or the Charter Schools. A designated employee shall list (a) the name and address of each such business entity in which he or she is a director, officer, partner, trustee, employee, or in which he or she holds any position of management; (b) a description of the business activity in which each such business entity is engaged; and (c) the designated employee's position with each such business entity.

**Certificate of Secretary  
Of Alta Public Schools**

I, MARY PORRAS, the duly appointed and acting Secretary of Alta Public Schools, a California nonprofit public benefit corporation (the "Corporation"), certify that the foregoing resolutions were duly adopted by at least a majority vote of the members of the Board of Directors of the Corporation (the "Board") then in office during a meeting of the Board duly held on September 11, 2020, in accordance with the bylaws of the Corporation and in compliance with the notice, agenda and open meeting requirements of the Ralph M. Brown Act, and that a quorum of the Board of Directors was in attendance at the meeting at the time the resolutions were adopted.

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary of the Corporation this Mary Porras.

  
MARY PORRAS, Secretary

**AMENDED AND RESTATED BYLAWS OF  
ALTA PUBLIC SCHOOLS**

Whereas, the Corporation adopted Bylaws, dated February 14, 2008, which Bylaws were amended by that certain First Amendment to Bylaws of Alta Public Schools (collectively, the “2008 Bylaws”).

Whereas, the Corporation desires to amend and restate the 2008 Bylaws.

Therefore, these Amended and Restated Bylaws of Alta Public Schools, dated August 27, 2020, supersede and replace the 2008 Bylaws in all respects. References to “Bylaws” herein shall refer to these Amended and Restated Bylaws.

**1. NAME OF CORPORATION**

The name of this Corporation is Alta Public Schools.

**2. OFFICES**

**A. PRINCIPAL OFFICE**

The principal office for the transaction of the business of the Corporation shall be fixed and located in the County of Los Angeles, State of California. The Board of Directors (the “Board”) may change the principal office from one location to another within the County of Los Angeles, and this section shall be amended accordingly.

**B. OTHER OFFICES**

The Board may at any time establish branch offices within the County of Los Angeles, in order to advance the proper purposes of the Corporation.

**3. OBJECTIVES AND PURPOSES**

The Corporation has been formed under the California Nonprofit Public Benefit Corporation Law for charitable purposes. No substantial part of the activities of the Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate or intervene in any political campaign on behalf of (or in opposition to) any candidate for public office. The Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the charitable purposes described in its Articles of Incorporation.

The specific purpose of the Corporation is to manage, operate, guide, direct and promote one or more charter schools, and conduct or perform any ancillary or related activities in furtherance thereof. The Corporation shall be permitted to conduct other lawful activities permitted under the California Nonprofit Public Benefit Corporation Law.

#### **4. DEDICATION OF ASSETS**

The properties and assets of this Corporation are irrevocably dedicated to charitable purposes. No part of the net earnings, properties, or assets of this Corporation, on dissolution or otherwise, shall inure to the benefit of any private person or individual, or any Director or Officer of this Corporation. On liquidation or dissolution, all properties and assets remaining after payment, or provision for payment, of all debts and liabilities of this Corporation shall be distributed to a nonprofit fund, foundation or corporation which is organized and operated exclusively for charitable purposes and which has established its tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

#### **5. DIRECTORS**

##### **A. POWERS**

General Corporate Powers. The business and affairs of the Corporation shall be managed, and all corporate powers shall be exercised by or under the direction of the Board.

Specific Powers. Without prejudice to their general powers, the Board shall have the power to:

Select and remove the Officers of the Corporation; prescribe any powers and duties for them that are consistent with applicable federal, state and municipal laws, including the California Nonprofit Public Benefit Corporation Law (collectively, "Applicable Law"), with the Articles of Incorporation, and with these Bylaws; and fix their compensation, if any.

Change the principal executive office or the principal business office in the County of Los Angeles, State of California from one location to another; cause the Corporation to be qualified to do business in any other state, territory, dependency, or country, and conduct business within or outside the State of California.

Adopt, make, and use a corporate seal and alter the form of the seal.

Borrow money and incur indebtedness on behalf of the Corporation and cause to be executed and delivered for the Corporation's purposes, in the Corporate name, promissory notes, bonds, debentures, deeds of trust, mortgages, pledges, hypothecations, and other evidences of debt.

##### **B. NUMBER OF DIRECTORS**

The authorized number of Directors shall be not less than five (5) nor more than nine (9) as determined by the Board. The initial number of Directors shall be five (5). The Board composition may include parent representatives from charter schools operated by the Corporation and community members. One (1) seat shall be made available to the authorizing entity.

##### **C. APPOINTMENT AND TERM OF OFFICE OF DIRECTORS**



The current members of the Board shall be those persons whose names are attached to these Bylaws as Exhibit A. Members of the Board shall each serve until the annual meeting designated beside his or her name in said Exhibit, or until his or her successor is elected.

Subsequent Directors shall be elected by a majority vote of the Board at the annual meeting of the Corporation, including the vote(s) of any Director whose term of office expires with such meeting.

All Directors shall serve terms of three (3) years, arranged so that not more than one-half plus one of the Directors' terms shall expire in any year. Directors may serve any number of consecutive terms.

The Chair of the Board shall be selected by a majority vote of the Directors following the appointment or election of Directors at each annual meeting.

#### **D. QUALIFICATIONS OF BOARD MEMBERS**

Any person 18 years of age or older may be nominated or elected to serve as a Director. Directors need not be residents of the State of California. However, any Director who resides outside of the State of California shall be responsible for his or her travel expenses related to Board activities.

Any person eighteen (18) years of age or older may be nominated or elected to serve as a Director. Directors need not be residents of the State of California.

#### **E. VACANCIES**

Events Causing Vacancy. A vacancy on the Board shall be deemed to exist upon the occurrence of any of the following:

The death, resignation, or removal of any Director.

The declaration by resolution of the Board of a vacancy in the office of a Director who has been declared of unsound mind by court order or convicted of a felony, or who has been found by final order or judgment of any court to have breached a duty under Chapter 2, Article 3 of the California Nonprofit Public Benefit Corporation Law.

The failure of the Board, at any meeting of the Board at which any Director(s) is to be appointed or elected, to appoint or elect the Director(s) to be appointed or elected at such meeting.

The increase of the authorized number of Directors.

Resignation. Except as provided in this paragraph, any Director may resign, which resignation shall be effective on giving written notice to the Chair of the Board, the President, or the Secretary, unless the notice specifies a later time for the resignation to become effective. No

Director may resign when the Corporation would then be left without a duly elected Director or Directors in charge of its affairs.

Removal.

Any Director may be removed, with or without cause, by the vote of the majority of the members of the entire Board at a special meeting called for that purpose, or at a regular meeting, provided notice of that meeting and of the potential removal are given as required herein. Any vacancy caused by the removal of a Director shall be filled as provided herein.

Any Director who does not attend three successive Board meetings will automatically be removed from the Board without Board resolution unless:

The Director requests a leave of absence for a limited period of time, and the leave is approved by the Directors at a regular or special meeting. If such leave is granted, the number of Board members will be reduced by one in determining whether a quorum is or is not present.

The Director suffers from an illness or disability which prevents him or her from attending meetings and the Board by resolution waives the automatic removal procedure of this subsection.

The Board agrees to reinstate the Director who has missed three meetings.

Filling of Vacancies. Any vacancy caused by the death, resignation, or removal of a Director shall be filled in accordance with these Bylaws.

## 6. MEETINGS

### A. PLACE OF MEETING; MEETING BY TELEPHONE

Regular meetings of the Board shall be held in the County of Los Angeles, State of California, as designated from time to time by resolution of the Board, at all times in compliance in all material respects (including, without limitation, notice provisions and agenda posting requirements) with the then-current Ralph M. Brown Act (California Government Code 54950 *et seq.*) (the "Brown Act"), as may be amended from time to time. Public notice shall be posted in an accessible location seventy-two (72) hours in advance of a regular meeting of the Board; posted at least twenty-four (24) hours in advance of a special meeting of the Board; and at least one (1) hour in advance of an emergency meeting of the Board, or as otherwise mandated by the then-current Brown Act.

(a) All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency.

(b) (1) Notwithstanding any other provision of law, the legislative body of a local agency may use teleconferencing for the benefit of the public and the legislative body of a local agency in connection with any meeting or proceeding authorized by Applicable Law. The teleconferenced meeting or proceeding shall comply with all requirements of this chapter and all otherwise applicable provisions of law relating to a specific type of meeting or proceeding.

(2) Teleconferencing, as authorized by this section, may be used for all purposes in connection with any meeting within the subject matter jurisdiction of the legislative body. All votes taken during teleconferenced meeting shall be by rollcall.

(3) If the legislative body of a local agency elects to use teleconferencing, it shall post agendas at all teleconference locations and conduct teleconference meetings in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the legislative body of a local agency. Each teleconference location shall be identified in the notice and agenda of the meeting or proceeding, and each teleconference location shall be accessible to the public. During the teleconference, at least a quorum of the members of the legislative body shall participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction. The agenda shall provide an opportunity for members of the public to address the legislative body directly pursuant to Section 54954.3 at each teleconference location.

(4) For the purposes of this section, “teleconference” means a meeting of a legislative body, the members of which are in different locations, connected by electronic means, through either audio or video, or both. Nothing in this section shall prohibit a local agency from providing the public with additional teleconference locations.

(c) No legislative body shall take action by secret ballot, whether preliminary or final.

Regular meetings of the Board shall be held at the principal office of the Corporation. Special meetings of the Board shall be held in Los Angeles County, California as designated in the notice of meeting or, if not stated in the notice, at the principal office of the Corporation. Notwithstanding the above provisions of this section, a regular or special meeting of the Board shall be held in the County of Los Angeles, at any place consented to in writing by all Board members, either before or after the meeting. Any meeting, regular or special, may be held by conference telephone or similar communication equipment, so long as all Directors participating in the meeting can hear one another, and all such Directors shall be deemed to be present in person at such meeting.

## **B. ANNUAL MEETING**

The Board shall hold an annual meeting at a time and place designated by the Board for purposes of electing Directors and Officers, designating committees, and transacting regular business. Notice of these meetings shall be by first-class mail postmarked not less than ten (10) nor more than forty (40) days in advance thereof, or by telephone, electronic mail, or facsimile at least forty-eight (48) hours in advance thereof, except that any Director may waive notice as provided herein.

## **C. SPECIAL MEETINGS**

Authority to Call. Special meetings of the Board for any purpose may be called at any time by the Chair of the Board, the President, or any two Directors.

Notice. Notice of any special meeting of the Board shall be given to all Directors either by first-class mail at least four (4) days in advance or by notice delivered personally or by

telephone, electronic mail, or facsimile at least twenty-four (24) hours in advance (or that notice period which is mandated by the Brown Act, whichever is longer) except that such notice may be waived by any Director. The agenda for any special meeting shall be posted in a place accessible to the public at least twenty-four (24) hours prior to the special meeting.

Waiver of Notice. The transactions of any meeting of the Board, however called and noticed and wherever held, shall be as valid as though taken at a meeting duly held after regular call and notice if (a) a quorum is present and (b) either before or after the meeting, each of the Directors not present signs a written waiver of notice, a consent to holding of the meeting, or an approval of the minutes. The waiver of notice or consent need not specify the purpose of the meeting. All waivers, consents, and approvals shall be filed with the corporate records or made a part of the minutes of the meeting. Notice of a meeting shall also be deemed given to any Director who attends the meeting without protesting before or at its commencement about lack of adequate notice.

#### **D. QUORUM**

A majority of the Board shall constitute a quorum for the transaction of business, except to adjourn as provided herein. Every act or decision done or made by a majority of the Directors present at a meeting held at which a quorum is present shall be regarded as the act of the Board, subject to the provisions of these Bylaws and the California Nonprofit Public Benefit Corporation Law.

When there is less than a quorum present at a noticed meeting, the Board may either (1) meet as a committee, or (2) adjourn to a future date. The presence of a Board quorum is necessary to take action.

#### **E. ADJOURNMENT**

A majority of the Directors present, whether or not constituting a quorum, may adjourn any meeting to another time and place.

#### **F. NOTICE OF ADJOURNMENT**

Notice of the time and place of holding an adjourned meeting need not be given, unless the meeting is adjourned for more than twenty-four (24) hours, in which case notice of the time and place shall be given before the time of the adjourned meeting to the Directors who were not present at the time of the adjournment. Such notice may be waived as provided for herein.

### **7. ACTION WITHOUT MEETING**

The Board shall not take action on any item of business outside of a meeting of the Board.

### **8. COMPENSATION OF DIRECTORS**

Directors and members of committees may receive reimbursement of expenses as may be determined by resolution of the Board to be just and reasonable. Directors shall not otherwise be

compensated.

## **9. RESTRICTION ON INTERESTED DIRECTORS**

Not more than forty-nine percent (49%) of the persons serving on the Board at any time may be interested persons. An interested person is (a) any person compensated by the Corporation for services rendered to it other than those performed as a Director within the previous twelve (12) months, whether as a full-time or part-time employee, independent contractor, or otherwise; (b) any shareholder, employee or officer of any corporation, or partner or employee of any partnership, which has rendered compensated services to the Corporation within the previous twelve (12) months; and (c) any brother, sister, ancestor, descendant, spouse, brother-in-law, sister-in-law, mother-in-law, or father-in-law of any person described in (a) or (b) hereof. Any violation of the provisions of this paragraph shall not, however, affect the validity or enforceability of any transaction entered into by the Corporation.

## **10. COMMITTEES**

### **A. COMMITTEES OF DIRECTORS**

The Board may, by resolution adopted by a majority of the Directors then in office, designate one or more committees consisting of two or more Directors to serve at the pleasure of the Board. Any member of any committee may be removed, with or without cause, at any time by the Board. Any committee, to the extent provided in the resolution of the Board, shall have all or a portion of the authority of the Board, except that no committee, regardless of the Board resolution, may:

Fill vacancies on the Board or on any committee;

Amend or repeal the Articles of Incorporation or Bylaws or adopt new Bylaws;  
Amend or repeal any resolution of the Board;

Designate any other committee of the Board or appoint the members of any committee;

Except as provided in Section 5233 of the California Nonprofit Public Benefit Corporation Law, approve any transaction (i) to which the Corporation is a party and as to which one or more Directors has a material financial interest, or (ii) between the Corporation and any corporation or firm in which one or more of its Directors has a material financial interest.

### **B. AUDIT COMMITTEE**

The Board shall establish an audit committee as and when required by Section 12586(e) of the California Government Code.

### **C. ADVISORY COMMITTEES**

The Board may appoint one or more advisory committees consisting of Directors

and/or non-Directors for the purpose of advising the Board. Any advice rendered by such an advisory committee shall not be binding on the Board.

#### **D. MEETING AND ACTION OF COMMITTEES**

The Board may adopt rules for any committee that are both consistent with the provisions of these Bylaws and consistent with the Brown Act.

### **11. OFFICERS**

#### **A. IDENTIFICATION OF OFFICERS**

The Corporation shall have the following Officers: President, Secretary and Treasurer, and such other Officers as the Board may designate by resolution and appointment pursuant to these Bylaws. Officers need not be Directors. One person may hold two or more offices, except those of President and Secretary, and President and Treasurer. The Board (or a committee of the Board) shall review and approve the compensation, including benefits, if any, of the President and Treasurer as and when required by Applicable Law.

#### **B. ELECTION OF OFFICERS**

The Officers of the Corporation, except those appointed in accordance with the Articles of Incorporation, shall be chosen by the Board, and each shall serve at the pleasure of the Board, subject to the rights, if any, of any Officer under a contract of employment.

#### **C. SUBORDINATE OFFICERS**

The Board may appoint, and may authorize the President or any other Officer to appoint, any other Officers that the business of the Corporation may require, each of whom shall have the title, hold office for the period, have the authority, and perform the duties specified by the Bylaws or determined from time to time by the Board.

#### **D. REMOVAL OF OFFICERS**

Subject to rights, if any, under any contract of employment, any Officer may be removed, with or without cause, by the Board, at any regular or special meeting of the Board, or, except in the case of an Officer chosen by the Board, by an Officer on whom such power of removal has been conferred by the Board.

#### **E. RESIGNATION OF OFFICERS**

Any Officer may resign at any time by giving written notice to the Board, the President, or the Secretary of the Corporation. Any resignation shall take effect at the date of receipt of that notice or at any later time specified in that notice. Unless otherwise specified in that notice, the acceptance of the resignation shall not be necessary to make it effective. Any resignation shall

be without prejudice to the rights, if any, of the Corporation under any contract to which the Officer is a party.

#### **F. VACANCIES IN OFFICE**

A vacancy in any Office because of death, resignation, removal, disqualification, or any other cause shall be filled only in the manner prescribed in these Bylaws for regular appointments to that Office.

#### **G. RESPONSIBILITIES OF OFFICERS**

(1) President. The President shall be the chief executive officer of the Corporation. He or she shall have such other powers and duties as may be prescribed by the Board or these Bylaws. The President shall be responsible to the Board, shall see that the Board is advised on all significant matters of the Corporation's business, and shall see that all orders and resolutions of the Board are carried into effect. The President shall be empowered to act, speak for, or otherwise represent the Corporation between meetings of the Board within the boundaries of policies and purposes established by the Board and as set forth in the Articles of Incorporation and these Bylaws. The President shall be responsible for keeping the Board informed at all times of staff performance as related to program objectives, and for implementing any personnel policies adopted by the Board.

(2) Secretary. The Secretary shall attend to the following:

Book of Minutes. The Secretary shall keep or cause to be kept, at the principal executive office or such other place as the Board may direct, a book of minutes of all meetings and actions of Directors and committees of Directors, with the time and place of holding regular and special meetings, and if special, how authorized, the notice given, the names of those present at such meetings, and the proceedings of such meetings.

Notices and Other Duties. The Secretary shall give, or cause to be given, notice of all meetings of the Board required by the Bylaws to be given. The Secretary shall have such other powers and perform such other duties as may be prescribed by the Board or the Bylaws.

(3) Treasurer. The Treasurer shall be the chief financial officer of the Corporation and shall attend to the following:

Books of Account. The Treasurer shall keep and maintain, or cause to be kept and maintained, adequate and correct books and records of accounts of the properties and business transactions of the Corporation, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, and other matters customarily included in financial statements. The books of account shall be open to inspection by any Director at all reasonable times.

Deposit and Disbursement of Money and Valuables. The Treasurer shall

deposit, or cause to be deposited, all money and other valuables in the name and to the credit of the Corporation with such depositors as may be designated by the Board; shall disburse, or cause to be disbursed, funds of the Corporation as may be ordered by the Board; shall render to the President and Directors, whenever they request it, an account of all financial transactions and of the financial condition of the Corporation; and shall have other powers and perform such other duties as may be prescribed by the Board or the Bylaws.

Bond. If required by the Board, the Treasurer shall give the Corporation a bond in the amount and with the surety specified by the Board for the faithful performance of the duties of his or her office and for restoration to the Corporation of all its books, papers, vouchers, money, and other property of every kind in his or her possession or under his or her control on his or her death, resignation, retirement, or removal from office.

## **12. RECORDS AND REPORTS**

### **A. MAINTENANCE OF ARTICLES AND BYLAWS**

The Corporation shall keep at its principal executive office the original or a copy of its Articles of Incorporation and Bylaws as amended to date.

### **B. MAINTENANCE OF OTHER CORPORATE RECORDS**

The accounting books, records, and minutes of the proceedings of the Board and any committee(s) of the Board shall be kept at such place or places designated by the Board, or, in the absence of such designation, at the principal office of the Corporation. The minutes shall be kept in written or typed form, and the accounting books and records shall be kept in either written or typed form or in any other form capable of being converted into written, typed, or printed form.

### **C. INSPECTION BY DIRECTORS**

Every Director shall have the absolute right at any reasonable time to inspect all books, records, and documents of every kind and the physical properties of the Corporation and each of its subsidiary corporations. This inspection by a Director may be made in person or by an agent or attorney, and the right of inspection includes the right to copy and make extracts of documents.

## **13. INDEMNIFICATION**

### **A. ANNUAL STATEMENT OF CERTAIN TRANSACTIONS AND INDEMNIFICATION**

The Corporation shall prepare and mail or deliver to each Director an annual statement of the amount and circumstances of any transaction or indemnification of the following



kind:

Any transaction(s) in which the Corporation was a party.

Any indemnifications or advances aggregating more than Ten Thousand Dollars (\$10,000) paid during the fiscal year to any Officer or Director of the Corporation, unless such indemnification has already been approved by the Board.

## **B. INDEMNIFICATION OF DIRECTORS AND OFFICERS RIGHT TO INDEMNIFICATION**

This Corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any action or proceeding by reason of the fact that such person is or was an Officer, Director, or agent of this Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another foreign or domestic corporation, partnership, joint venture, or other enterprise, against expenses, judgment, fines, settlements, and other amounts actually and reasonably incurred in connection with such proceeding, to the fullest extent permitted under the California Nonprofit Public Benefit Corporation Law.

In determining whether indemnification is available to the Director, Officer or agent of this Corporation under California law, the determination as to whether the applicable standard of conduct set forth in Section 5238 of the California Nonprofit Public Benefit Corporation Law has been met shall be made by a majority vote of a quorum of Directors who are not parties to the proceeding. The indemnification provided herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled, and shall continue as to a person who has ceased to be an agent and shall inure to the benefit of the heirs, executors, and administrators of such a person.

## **14. INSURANCE**

This Corporation shall have the power and shall use its best efforts to purchase and maintain insurance on behalf of any Director, Officer, or agent of the Corporation, against any liability asserted against or incurred by the Director, Officer, or agent in any such capacity or arising out of the Director's, Officer's, or agent's status as such, whether or not the Corporation would have the power to indemnify the agent against such liability as provided herein; provided, however, that the Corporation shall have no power to purchase and maintain such insurance to indemnify any Director, Officer, or agent of the Corporation for any self-dealing transaction described in Section 5233 of the California Nonprofit Public Benefit Corporation Law.

## **15. CONTRACTS AND LOANS WITH DIRECTORS AND OFFICERS**

### **A. CONTRACTS WITH DIRECTORS AND OFFICERS**

No Director or Officer of this Corporation, nor any other corporation, firm, association, or other entity in which one or more of this Corporation's Directors or Officers are directors or have a material financial interest, shall be interested, directly or indirectly, in any

contract or other transaction with this Corporation.

## **B. LOANS TO DIRECTORS AND OFFICERS**

The Corporation shall not make any loan of money or property to or guarantee the obligation of any Director or Officer, unless approved by the Attorney General of the State of California; provided, however, that the Corporation may advance money to a Director or Officer of the Corporation for expenses reasonably anticipated to be incurred in the performance of the duties of such Director or Officer, provided that in the absence of such advance such Director or Officer would be entitled to be reimbursed for such expenses by the Corporation.

## **16. FISCAL YEAR**

The fiscal year of the Corporation shall be the calendar year, ending on December 31.

## **17. CONSTRUCTION AND DEFINITIONS**

Unless the context requires otherwise, the general provisions, rules of construction, and definitions in the California Nonprofit Public Benefit Corporation Law shall govern the construction of these Bylaws. Without limiting the generality of the above, the masculine gender includes the feminine and neuter, the singular number includes the plural, and the plural number includes the singular.

## **18. AMENDMENTS**

Bylaws may be adopted, amended, or repealed by a majority vote of the Directors then in office.

Bylaws may be adopted, amended, or repealed by a majority vote of the Directors then in office. Any amendments to its bylaws or the bylaws of a “parent” nonprofit corporation that affect or impact the charter or school operations must be approved through the LAUSD's petition amendment process.

## **19. MEMBERS**

This Corporation shall not have voting members within the meaning of the California Nonprofit Public Benefit Corporation Law. The Board may admit nonvoting members of one or more classes having such rights and obligations as the Board shall deem appropriate from time to time.

[CONTINUED]

**20. CERTIFICATE OF SECRETARY**

I, the undersigned, the duly elected Secretary of the Corporation, do hereby certify:

That the foregoing Bylaws consisting of fourteen (14) pages were adopted as the Bylaws of the Corporation by a majority vote of the Board of Directors of the Corporation during a meeting of the Board duly and regularly held on 8/24/2020, in compliance with the notice, agenda, and open meeting requirements of the Ralph M. Brown Act, and that a quorum of the Board of Directors was in attendance at the meeting.

**IN WITNESS WHEREOF**, I have hereunto set my hand as Secretary of the Corporation this 31 day of August, 2020.

  
Name J. Mary Annas  
Title Secretary

**EXHIBIT A**  
TO AMENDED AND RESTATED BYLAWS  
ALTA PUBLIC SCHOOLS

Board Member	Expiration of Term



## Alta Public Schools

### Special Meeting of the Alta Public Schools Board

#### Date and Time

Thursday September 10, 2020 at 5:00 PM PDT

#### Location

<https://altaps-org.zoom.us/j/93781945806>

Meeting ID: 937 8194 5806 One tap mobile - +16699006833,,93781945806# US (San Jose)

#### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:00 PM</b>
Opening Items			
A. Record Attendance and Guests		Greg Tanner	1 m
B. Call the Meeting to Order		Greg Tanner	1 m
<b>II. Public Comment</b>			<b>5:02 PM</b>
A. Public Comment	FYI	Greg Tanner	3 m
2 minutes speaking time; 4 minutes with translation; total 45 minutes			
<b>III. Action Items</b>			<b>5:05 PM</b>
A. Approve Update of APS Fiscal Policies and Procedures	Vote	Greg Tanner	5 m
B. Approve Update of APS Conflict of Interest Code and Policy	Vote	Xavier Reyes	5 m
The Conflict of Interest Policy provides direction for public servants to help them avoid situations where there is a real or perceived conflict between the employees work-related duties and his or her private interests. The Policy also provides rules to ensure that no employee personally benefits from his or her role as a public servant. The Conflict of Interest Policy is based in legislation, specifically, the Members and Public Employees Disclosure Act. The Code of Conduct provides guidance for workplace behaviour that is consistent with governments shared public service values. The Code of Conduct provides guidance for decisions we make as public servants.			
<b>IV. Closing Items</b>			<b>5:15 PM</b>
A. Adjourn Meeting	Vote	Greg Tanner	1 m
B. NEXT BOARD MEETING: September 22, 2020	FYI	Greg Tanner	1 m

DRAFT



## Alta Public Schools

### Minutes

#### Special Meeting of the Alta Public Schools Board

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**Date and Time**

Thursday September 10, 2020 at 5:00 PM

**Location**

<https://altaps-org.zoom.us/j/93781945806>

Meeting ID: 937 8194 5806 One tap mobile - +16699006833,,93781945806# US (San Jose)

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**Directors Present**

A. Chavarria, E. Martinez, G. Tanner, M. Porras, R. Carranza, S. Cortez

**Directors Absent**

None

**Guests Present**

G. Huma, G. Mendez (remote), L. Vargas (remote), X. Reyes (remote)

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**I. Opening Items****A. Record Attendance and Guests****B. Call the Meeting to Order**

G. Tanner called a meeting of the board of directors of Alta Public Schools to order on Thursday Sep 10, 2020 @ 4:04 PM.

R. Carranza made a motion to add the vote to amend the Board meeting Agenda date to reflect today's date of September 11th, 2020.

G. Tanner seconded the motion.

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

**Roll Call**

M. Porras Aye

R. Carranza Aye

A. Chavarria Aye

S. Cortez Aye

## Prepa Tec Los Angeles High Budget and Financial Projections

Alta Public Schools - Special Meeting of the Alta Public Schools Board - Minutes - Thursday September 10, 2020 at 5:00 PM

E. Martinez Aye

G. Tanner Aye

R. Carranza made a motion to add the item to the agenda to replace Spencer styles with Guadalupe Mendez as lead petitioners for the Prepa Tec High School Petition Renewal.

M. Porras seconded the motion.

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

### **Roll Call**

A. Chavarria Aye

E. Martinez Aye

S. Cortez Aye

G. Tanner Aye

R. Carranza Aye

M. Porras Aye

## **II. Public Comment**

### **A. Public Comment**

No public comment.

## **III. Action Items**

### **A. Approve Update of APS Fiscal Policies and Procedures**

Charter impact representative Geetha Huma and CEO Xavier Reyes reviewed the APS Fiscal Policies and Procedures to update Charter Impact and the executive team and remove our past Director of Finance.

R. Carranza made a motion to Approve the updated and revised APS Fiscal Policies and Procedures.

A. Chavarria seconded the motion.

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

### **Roll Call**

G. Tanner Aye

A. Chavarria Aye

M. Porras Aye

S. Cortez Aye

E. Martinez Aye

R. Carranza Aye

### **B. Approve Update of APS Conflict of Interest Code and Policy**

APS Conflict of Interest Code and Policy was reviewed and refreshed to ensure that all practices are in place.

A. Chavarria made a motion to Approve the Update of APS Conflict of Interest policy.

R. Carranza seconded the motion.

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

### **Roll Call**

M. Porras Aye

A. Chavarria Aye

G. Tanner Aye

E. Martinez Aye

R. Carranza Aye

S. Cortez Aye

M. Porras made a motion to Approve Update of APS Conflict of Interest Code of Conduct.

S. Cortez seconded the motion.

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

### **Roll Call**

E. Martinez Aye

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G. Tanner Aye  
A. Chavarria Aye  
S. Cortez Aye  
M. Porras Aye  
R. Carranza Abstain

**C. Update Agenda Item**

A. Chavarria made a motion to Approve the change of name to resolution from Spencer Styles to Guadalupe Mendez.

G. Tanner seconded the motion.

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

**Roll Call**

S. Cortez Aye  
G. Tanner Aye  
M. Porras Aye  
A. Chavarria Aye  
R. Carranza Abstain  
E. Martinez Aye

**D. Update Agenda Date**

M. Porras made a motion to approve the change of date to agenda.

E. Martinez seconded the motion.

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

**Roll Call**

S. Cortez Aye  
R. Carranza Abstain  
M. Porras Aye  
A. Chavarria Aye  
G. Tanner Aye  
E. Martinez Aye

**IV. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:29 PM.

Respectfully Submitted,  
G. Tanner

**B. NEXT BOARD MEETING: September 22, 2020**



Prepa Tec Los Angeles High Budget  
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**CALIFORNIA SCHOOL FINANCE AUTHORITY  
CHARTER SCHOOL REVOLVING LOAN FUND PROGRAM  
LOAN AGREEMENT NUMBER 17-17**

Alta Public Schools ON BEHALF OF  
Prepa Tec  
CDS CODE: 19-76992-0133900  
CHARTER NUMBER: 1789  
4210 Gage Ave.  
Bell, CA 90201

This loan agreement is made the Fourteenth day of June 2017, between Alta Public Schools on behalf of Prepa Tec (Loan Recipient) and the California School Finance Authority (Authority).

**RECITALS**

- A. The Loan Recipient has applied to the Authority for a reservation of funds under the Charter School Revolving Loan Fund Program (Program) and the Loan Recipient's application, which is attached hereto as Exhibit A, has been determined by the Authority to meet Program eligibility requirements,
- B. The Loan Recipient has applied for and been approved by the Authority pursuant to Authority Resolution 17-18 for the issuance of a loan to support the operations of the Charter School consistent with the terms of the Charter School's charter.
- C. The Authority proposes to reserve \$250,000 from the Charter School Revolving Loan Fund for the purposes described herein.
- D. The term of this Loan Agreement shall be from the date of this Loan Agreement, hereinabove, through the term of the loan, unless at the Authority's discretion the time period is amended in writing. In no circumstance may the term of this Loan Agreement exceed the period of five years.
- E. This award to the Loan Recipient is contingent upon the availability of funds under the Program.
- F. The purpose of this Loan Agreement is to set forth the terms and conditions upon which the Authority will provide the funds to the Loan Recipient.

NOW, THEREFORE, the Authority and the Loan Recipient agree as follows:

**ARTICLE I – DEFINITIONS**

Section 1.1– ELIGIBLE USE means the use of Program funds for the purposes of supporting the operations or financing of the Charter School consistent with the Charter School's charter.

Section 1.2 – EXECUTIVE DIRECTOR means the Executive Director authorized to act on behalf of the Authority.

Section 1.3 – PROGRAM means the Charter School Revolving Loan Fund Program.

Section 1.4 – PROGRAM DOCUMENTS means this Loan Agreement, Program Regulations, Loan Recipient's Application, and Authority Resolution 17-18, including any and all exhibits or attachments to such documents.

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Section 1.5 – LOAN TERM means the Five (5) year period commencing from the first payment date, unless the loan amount has been paid in full or at the Authority’s discretion the time period is amended.

Section 1.6 – LOAN RECIPIENT means Prepa Tec, 19-76992-0133900, 4210 Gage Ave., Bell, CA 90201.

Section 1.7 – REGULATIONS OR PROGRAM REGULATIONS means the California Code of Regulations, Title 4, Division 15, Article 1.6 (commencing with section 10170.24), as may be amended from time to time.

Section 1.8 – AUTHORITY means the California School Finance Authority.

Section 1.9 – APPLICANT OR CHARTER SCHOOL means Chartering Authority or Charter School.

Section 1.10 – FUND means the Charter School Revolving Loan Fund established pursuant to Education Code section 41365(a).

**ARTICLE II – DELEGATION OF AUTHORITY**

Section 2.1 – Pursuant to Authority Resolution 17-18, the Executive Director is authorized to take actions for, and on behalf, and in the name of the Authority, including, but not limited to:

- (a) Taking all steps necessary with respect to the Loan Recipient including notifying the Loan Recipient whether its Application has been approved for funding, preparing and executing the final form of Loan Agreement and disbursing Program funds pursuant to the Loan Agreement and the Authority’s Regulations;
- (b) Drawing money from the Fund, not to exceed the amount approved by the Authority for the Loan Recipient.
- (c) Executing and delivering to the Loan Recipient any and all documents necessary to complete the transfer of Program funds; and
- (d) Undertaking any and all actions and to execute and deliver any and all documents that the Executive Director deems necessary or advisable in order to effectuate the purposes of the Authority Resolution approved by the Authority.

**ARTICLE III – REPRESENTATIONS AND WARRANTIES**

The Loan Recipient makes the following representations and warranties to the Authority:

Section 3.1 – LEGAL STATUS. The Loan Recipient represents and warrants that for the Charter School for which funds have been awarded:

- (a) The charter school is established pursuant to Education Code section 47600 et seq.
- (b) An approved charter has been awarded and is in place and current at the time this Loan Agreement is executed and throughout the Loan Term.
- (c) The charter school is in good standing with its chartering authority and is in compliance with the terms of its charter at the time this Loan Agreement is executed. The Authority will rely on information from the chartering authority regarding the charter school’s good standing and compliance with the terms of its charter.

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(d) The charter school has a County-District-School (CDS) Code and charter number issued by the California Department of Education.

**ARTICLE IV – CONDITIONS PRECEDENT TO DISBURSEMENT OF PROGRAM FUNDS**

The obligation of the Authority to make any disbursements under this Loan Agreement is subject to all of the following conditions:

Section 4.1 – EVENT OF DEFAULT. There shall not exist an Event of Default, as defined in this Loan Agreement, and there shall exist no event, omission or failure of condition, which, after notice of lapse of time, would constitute an Event of Default, as defined in this Loan Agreement.

Section 4.2 – DOCUMENTATION. The Loan Recipient shall deliver to the Authority in form and substance satisfactory to the Authority this Loan Agreement and any other documents required by the Authority.

Section 4.3 – CERTIFIED RESOLUTION. This Loan Agreement and any amendments hereto shall be accompanied by a certified resolution from the Loan Recipient's governing body authorizing its execution.

Section 4.4 – FUNDING CONDITIONS. The Loan Recipient has met all terms and conditions of funding in accordance with the Regulations and the Authority's Resolution Number .

Section 4.5 – FINANCING APPROVAL. The Loan Recipient has received approval from the Authority for the issuance of Program funds; provided that such approval includes the requirement for repayment through an intercept of funds pursuant to Education Code section 17199.4.

Section 4.6 – TERMS OF COMMITMENT. In the event the Loan Recipient has not fulfilled all terms and conditions precedent as set forth in this Article IV, the Authority's obligation under this Loan Agreement shall automatically terminate, unless at the Authority's discretion, compliance by the Loan Recipient has been waived by the Authority in writing.

**ARTICLE V – PROGRAM DISBURSEMENT PROCEDURES**

Section 5.1 – DISBURSEMENT PROCEDURES. Disbursement of the Program funds shall occur once the Authority makes the loan award determination; provided however that no Program funds shall be disbursed until this Loan Agreement is executed by all parties.

Section 5.2 – DISBURSEMENT PROCESS. Program funds shall be disbursed directly to the Loan Recipient.

Section 5.3 – AMOUNT OF DISBURSEMENT. Program funds shall be disbursed up to the amount authorized pursuant to this Loan Agreement.

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**ARTICLE VI – REPAYMENT PROVISIONS**

Section 6.1 – LOAN REPAYMENT. Loan repayment shall begin the fiscal year after the Loan Recipient receives Program funds. Loan Recipient shall be obligated to repay the Program in Five(5) years, with each annual payment representing the initial principal amount of the loan, plus interest based on the rate described in section 6.2. For purposes of determining the year in which the Loan Recipient begins repayment, the Authority shall consider receipt of Program funds to occur on the date that the Accounting Division of the State Treasurer’s Office processes the payment for the Loan Recipient. The repayment schedule, once completed by the Authority, will be submitted to the Loan Recipient and attached as EXHIBIT B. If a Charter School fails to open within the next fiscal year after receiving their loan disbursement, the Charter School will be invoiced for the full loan amount, which must be repaid within 60 days, unless granted an extension.

Section 6.2 – INTEREST RATE. Interest on the loan shall be based on an interest rate equal to the rate earned by money in the Pooled Money Investment Account as of the date of disbursement of the funds to the charter school, per section 6.1.

Section 6.3 – INTERCEPT OF LOAN PAYMENTS. Loan payments shall be made by intercepting the Charter School’s state revenue. Payment amounts reflected in the loan repayment schedule, or partial payments depending on the availability of revenue, shall be intercepted until the loan is paid in full. If the annual payment obligation cannot be made through the intercept process, the Authority may invoice the Loan Recipient directly for payment of any outstanding amounts.

Section 6.4 – ACCOUNTS RECEIVABLE. The Authority shall set up accounts receivable for any Charter School that is past due on loan repayment or that has defaulted on repayment of a Loan.

Section 6.5 – COLLECTION OF LOAN PAYMENTS. If loan payments are not made using the intercept process, the Authority may invoice the Charter School. In the event the Charter School is unable to repay the loan and the Charter School is operated by an affiliated organization or chartering authority, the Authority shall require the affiliated organization or chartering authority to make annual payments or repay the total outstanding loan amount.

**ARTICLE VII – AFFIRMATIVE COVENANTS**

Section 7.1 – LEGAL COMPLIANCE. The Loan Recipient shall:

- (a) Comply with the Program statute and regulations, as such may be amended from time to time, throughout the Program Period.
- (b) Ensure that the expenditure of all loan funds is consistent with the intent of the Program and solely for the purpose of supporting the operations and financing of the Charter School.

Continued and uninterrupted compliance with all Program requirements is the Loan Recipient’s responsibility.

Section 7.2 – ACCOUNTING RECORDS. The Loan Recipient shall maintain an accounting system that accurately reflects fiscal transactions, with necessary controls and

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safeguards. This system shall provide an audit trail, including original source documents such as teacher salaries, lease agreements, contracts, receipts, progress payments, invoices, etc. These records shall be retained for the full period of the loan. Such books and accounts shall be available for audit and/or review upon request by the Authority and the Bureau of State Audits.

Section 7.3 – LITIGATION. The Loan Recipient shall promptly notify the Authority in writing of any administrative action or litigation, pending or threatened, by or against the Loan Recipient or otherwise related to the Loan Recipient. For purposes of this item, the term “Loan Recipient” shall include the charter school, the parent company of the charter school, and any subsidiary of the charter school if the subsidiary is involved in or will be benefited by the Program. In addition to each of these entities themselves, the term “Loan Recipient” shall also include the direct and indirect holders of more than ten percent (10%) of the ownership interests in the entity, as well as the officers, directors, principals and senior executives of the entity if the entity is a corporation, the general and limited partners of the entity if the entity is a partnership, and the members or managers of the entity if the entity is a limited liability company.

Section 7.4 – NOTICE TO AUTHORITY. The Loan Recipient shall:

- (a) Notify the Authority, within thirty (30) days, of a Loan Recipient’s determination to deferr opening until the next fiscal year OR close operation altogether and provide clarification to the Authority on how the the loan balance will be repaid.
- (b) Notify the Authority if a charter school’s charter is not renewed or is revoked at any time during the Loan Term, within thirty (30) days of receipt of notification of such action, including providing the Authority with a copy of the document provided by the chartering entity notifying the charter school of such action and provide clarification to the Authority on how the the remaining loan balance will be repaid.
- (c) Notify the Authority, within thirty (30) days, of any material changes to the facilities, enrollment, charter, nonprofit status, or financial condition.
- (d) Notify the Authority, within thirty (30) days, of a Loan Recipient’s determination that all or a portion of loan funds are no longer needed for their intended use, as identified in the Application, and provide clarification to the Authority on how the remaining loan balance will be repaid .

Section 7.5 – RELEASE. The Loan Recipient hereby waives all claims and recourse against the Authority including but not limited to the right to contribution for loss or damage to persons or property arising from, growing out of, or in any way connected with or incident to, this Loan Agreement, the Loan Recipient’s use of the Program proceeds or the Loan Recipient’s business operations. The provisions of this section shall survive the termination of this Loan Agreement.

Section 7.6 – INDEMNIFICATION. The Loan Recipient shall defend, indemnify, and hold harmless the Authority, and the State, and all officers, trustees, agents and employees of the same, from and against any and all claims, losses, costs, damages, or liabilities of any kind or nature, whether direct or indirect, arising from or relating to the Program or the Authority. The provisions of this section shall survive termination of this Loan Agreement.

Section 7.7 – AUDITS. The Loan Recipient shall comply with any audit provisions as may be required bit the Authority, State Controller, or the Bureau of State Audits.

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**ARTICLE VIII – DEFAULT AND REMEDIES**

Section 8.1 – EVENTS OF DEFAULT. Each of the following shall constitute an Event of Default under this Loan Agreement:

- (a) Any representation or warranty made by the Loan Recipient or anyone acting on its behalf, hereunder or under any of the Program Documents, is incorrect in any material respect.
- (b) The Loan Recipient's failure to perform or abide by any term or condition of this Loan Agreement (including all requirements and covenants in Articles III through VII herein) or other Program Documents or comply with any other agreements between the Loan Recipient and the Authority relating to the Program.
- (c) Any substantial or continuous breach by the Loan Recipient of any material obligations of the Loan Recipient imposed by any agreements other than the Program Documents with respect to the Program.
- (d) The Loan Recipient's failure to generate sufficient revenue available for intercept or to pay an invoice to meet its repayment obligations in accordance with their loan repayment schedule.
- (e) The Loan Recipient's failure to repay the loan in any instance.
- (f) The Loan Recipient's failure to remain in good standing with its chartering authority or in compliance with its charter during the term of the loan.
- (g) The Loan Recipient's failure to notify the Authority if there are any material changes to the school and/or its charter.

Section 8.2 – NOTICE OF LOAN RECIPIENT'S DEFAULT AND OPPORTUNITY TO CURE. The Authority shall give written notice to the Loan Recipient of any Event of Default by specifying: (a) the nature of the event or deficiency giving rise to the Event of Default; (b) the action required to cure the Event of Default, if an action to cure is possible; and (c) a date, which shall not be less than thirty (30) calendar days from the mailing of the notice, by which such action to cure must be taken, if an action to cure is possible, provided, however, except with respect to a monetary Event of Default, so long as the Loan Recipient has commenced to cure within such time, then the Loan Recipient shall have a reasonable period, as determined by the Authority, thereafter within which to fully cure the Event of Default.

Section 8.3 – REMEDIES. In an Event of Default, the Authority may pursue any remedy available to it in law or in equity, including, but not limited to, forfeiture and return of all Program funds and any accrued interests.

**ARTICLE IX – MISCELLANEOUS**

Section 9.1 – AMENDMENTS. This Loan Agreement may only be amended, changed or modified in writing signed by the Loan Recipient and the Authority.

Section 9.2 – ASSIGNMENT. This Loan Agreement may not be assigned or transferred in any way by the Loan Recipient without the written consent of the Authority, such consent to be granted only if the assignee or transferee is a charter school meeting all of the requirements of this Loan Agreement and the Program Regulations, and which has agreed in writing to accept the terms of this Program Loan Agreement.

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Section 9.3 – ENTIRE LOAN AGREEMENT. This Loan Agreement, together with all agreements and documents incorporated by reference herein, constitutes the entire Loan Agreement of the parties and is not subject to modification, amendment, qualification or limitation except as expressly provided herein.

Section 9.4 – NOTICES. Unless otherwise expressly specified or permitted by the terms hereof, all notices, consents or other communications required or permitted hereunder shall be deemed sufficiently given or served if given in writing, mailed by first-class mail, postage prepaid and addressed as follows:

- (i) If to the Loan Recipient:  
Attn: Mr. Jose Salas, Principal  
2665 Clarendon Avenue  
Huntington Park, CA 90255
- (ii) If to the Affiliated Organization, if applicable:  
Attn: Mr. Xavier Reyes, CEO  
2665 Clarendon Avenue  
Huntington Park, CA 90255
- (iii) If to the Authority:  
Attn: Katrina Johantgen, Executive Director  
California School Finance Authority  
300 S. Spring Street, Suite 8500  
Los Angeles, CA 90013

Section 9.5 – COUNTERPARTS. This Loan Agreement may be executed in several counterparts, each of which shall be an original and all of which shall constitute one instrument.

Section 9.6 – GOVERNING LAW, VENUE. This Loan Agreement shall be construed in accordance with and governed by the Constitution and laws of the State of California applicable to contracts made and performed in the State of California. This Loan Agreement shall be enforceable in the State of California and any action arising hereunder shall (unless waived in writing by the Authority) be filed and maintained in Sacramento, Sacramento County, California.

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IN WITNESS WHEREOF, the parties hereto have caused this Loan Agreement to be executed in day and year first hereinabove written.

Prepa Tec:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Mr. Jose Salas, Principal

Print Contact Name, Contact Title: \_\_\_\_\_

Alta Public Schools:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Mr. Xavier Reyes, CEO

Print Contact Name, Contact Title: \_\_\_\_\_

and

CALIFORNIA SCHOOL FINANCE AUTHORITY:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Katrina Johantgen, Executive Director



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EXHIBIT A

APPLICATION

**CALIFORNIA SCHOOL FINANCE AUTHORITY  
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EXHIBIT B

LOAN REPAYMENT SCHEDULE



# Fiscal Policies and Procedures

REVISED SEPTEMBER 11, 2020

**Alta Public Schools  
Fiscal Policies and Procedures**

**OVERVIEW AND GENERAL BUSINESS POLICIES**

The Board of Alta Public Schools, governing Academia Moderna, Prepa Tec Los Angeles Middle School, and Prepa Tec Los Angeles High School (or “Schools”) has reviewed and adopted the following policies and procedures to ensure the most effective use of the funds of the Schools to support the mission and to ensure that the funds are budgeted, accounted for, expended, and maintained appropriately.

1. The Board approves fiscal policies and procedures, delegates administration of the policies and procedures to the CEO and the Executive Team and reviews operations and activities on a regular basis.
2. The CEO has responsibility for all operations and activities related to fiscal management; however, the Board and CEO can appoint or delegate someone else to perform the responsibilities, such as Charter Impact or an independent agency or consultant.
3. Fiscal duties and responsibilities must be separated so that no one employee has sole control authorizing transactions, recording financial transactions and custody of assets.
4. The Schools will maintain in effect the following principles in its ongoing fiscal management practices to ensure that:
  - a. expenditures are authorized by and in accordance with amounts specified in the board-adopted budget,
  - b. the schools’ funds are managed and held in a manner that provides a high degree of protection of the schools’ assets, and
  - c. all transactions are recorded and documented in an appropriate manner.

**Budget Development, Oversight Calendar and Responsibilities**

The Schools will develop and monitor its budget in accordance with the annual budget development and monitoring calendar as specified below.

*January - April*

The CEO, Superintendent and the Charter Impact review the Governor’s proposed state budget for the upcoming fiscal year, and identify the likely range of revenues for the school’s upcoming fiscal year (July 1 - June 30) based on projected enrollment. Once the revenue estimates are complete, Charter Impact, the CEO and the Superintendent develop the remainder of the budget including staffing levels, review of fixed costs and discretionary spending. Then a five-year budget projection is developed in accordance with the schools’ established strategic and growth plans.

**Alta Public Schools  
Fiscal Policies and Procedures**

**Budget Development, Oversight Calendar and Responsibilities (continued)**

*May – June*

The Charter Impact and the CEO review changes to revenue projections of the Governor’s annual “May Revise” budget figures, and adjust as necessary. This budget will include monthly cash flow projections. The Board reviews and formally adopts a budget for upcoming fiscal year before June 30. A copy of the final budget is provided to the charter-granting agency.

*July – August*

Books for prior fiscal year are closed, all transactions are posted, and records assembled for audit.

The budget is reviewed yet again based on any changes to the adoption of the state Budget Act. A copy of the revised final budget is provided to the charter-granting agency, if applicable.

*September – December*

The independent auditor performs an audit of the closed fiscal year and prepares audit report for submission to the Board.

During the opening two weeks of school, the CEO, Superintendent and the Charter Impact review actual attendance figures and will notify the Board if actual attendance is below budget projections. If needed, the budget is revised to match likely revenues.

The Board reviews a copy of the audit. Charter Impact addresses any audit exceptions or adverse findings. Once the Board approves the audit report, it is submitted to charter-granting agency.

On a monthly basis, Charter Impact presents current year actual versus budgeted revenues and expenditures and other financial reports to the Board. The Board approves any needed changes to the annual budget.

**Banking Arrangements**

The School will maintain its accounts either in the County Treasury or at a federally insured commercial bank or credit union. Funds will be deposited in non-speculative accounts including federally-insured savings or checking accounts or invested in non-speculative federally-backed instruments or in the County’s Pooled Money Investment Fund. If funds are held in accounts outside of the County Treasury, the Board must appoint and approve all individuals authorized to sign checks or warrants in accord with these policies. Charter Impact will reconcile

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the school's ledger(s) with its bank accounts or accounts in the county treasury on a monthly basis.

**Record Keeping**

Transaction ledgers, duplicate unsigned checks, attendance and entitlement records, payroll records, and any other necessary fiscal documents will be maintained by school staff in a secure location for at least three years, or as long as required by applicable law, whichever is longer.

Appropriate back-up copies of electronic and paper documentation, including financial and attendance accounting data, will be regularly prepared and stored in a secure off-site location, separate from the school.

Charter Impact retains electronic records of all financial data on a remote server, maintained by C.I. The server is backed up on a daily basis.

**Property Inventory**

The CEO and C.I. shall establish and maintain an inventory of all non-consumable goods and equipment worth over \$1,000. This inventory shall include the original purchase price and date, a brief description, serial numbers, and other information appropriate for documenting the school's assets. This property will be inventoried by CEO on an annual basis and lists of any missing property shall be presented to the Board.

All non-consumable school property loaned to students shall be returned to the school no later than 5 working days after end of the school year. Any excess or surplus property owned by the school may be sold or auctioned by the CEO, or his designee, provided he/she engages in due diligence to maximize the value of the sale or auction to the school. The sale or auction of property owned by the school with a fair market value in excess of \$1,000 shall be approved in advance by the Board.

The CEO will immediately notify Charter Impact of all cases of theft, loss, damage or destruction of assets.

**Attendance Accounting**

The CEO, Superintendent or Principal will establish and maintain an appropriate attendance accounting system to record the number of days students are actually in attendance at the School and engaged in the activities required of them by the School. The annual audit will review actual attendance accounting records and practices to ensure compliance. The attendance accounting practices will be in conformance with the Charter Schools Act and the

**Alta Public Schools  
Fiscal Policies and Procedures**

applicable California Administrative Code sections defining Charter School Average Daily Attendance. Therefore:

1. ADA will be computed by dividing the actual number of days of student attendance by the number of calendar days of instruction by the School.
2. The School's instructional calendar will include at least 175 days of instruction to avoid the fiscal penalty for providing fewer than 175 days of instruction as provided by the Administrative Code regulation. The calendar must also document that the school offers an amount of annual minutes of instruction as required pursuant to applicable law.
3. Independent Study must be pre-arranged by the student's adult guardian and the School and that the adult guardian will be required to complete and submit documentation of engagement in instructional activity to the school on forms prepared by the school. As applicable, such study shall be in full compliance with law governing independent study.

**Annual Financial Audit**

The Board will annually appoint an audit committee to oversee the independent auditors for that fiscal year. Any persons with expenditure authorization or recording responsibilities within the school may not serve on the committee. The committee shall annually contract for the services of an independent certified public accountant to perform an annual fiscal audit. The audit shall include, but not be limited to (1) an audit of the school's financial statements, (2) an audit of the school's attendance accounting and revenue claims practices, and in conjunction with (1) and (2) above, review the school's internal controls over financial reporting. The audit shall be prepared in accordance with any relevant Office of Management and Budget audit circulars if the School spends in excess of the amount which requires an audit. The Audit shall be completed, reviewed by the Board, and submitted to the charter-granting agency, the County Office of Education, the Office of the State Controller, and California Department of Education prior to December 15 of each year.

**Required Budget and Other Fiscal Reports**

The CEO, Charter Impact or other designated staff will produce and submit to the charter granting agency any and all required fiscal reports as may be required by state or federal law, or mandated by the terms of the school's charter. These include, but are not limited to,

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attendance reports, enrollment and other data reports required by the California Basic Education Data System, and other related data.

**Property and Liability Insurance**

The CEO shall ensure that the school retains appropriate property and liability insurance coverage. Property insurance shall be obtained and address business interruption and casualty needs, including flood, fire, earthquake, and other hazards with replacement cost coverage for all assets listed in the school's Property Inventory and consumables. Premises and Board errors and omissions liability insurance shall also be obtained and kept in force at all times on a "claims made" form with a self-insured retention of no more than \$50,000 per occurrence and limit of no less than \$5 million per occurrence. The school's CEO and other staff who manage funds shall be placed under a fidelity bond.

**Board Compensation**

Board members shall serve without compensation, but may be reimbursed for actual and necessary expenses. Expenses for travel necessary to attending board meetings and meetings of board committees need not be approved in advance by the board. All other expenses shall be approved in advance by the board. Travel expenses reimbursed shall not exceed levels that would be subject to federal or state income tax. All expenses reimbursed shall be documented by receipts and in no event may reimbursements exceed actual expenses.

**Fundraising, Grant Solicitation, and Donation Recognition**

All fundraising or grant solicitation activities on behalf of the school must be approved in advance by the Board. The Board shall be informed of any conditions, restrictions, or compliance requirements associated with the receipt of such funds, including grants or categorical programs sponsored by the state or federal government. The Board shall be notified no later than the next regular board meeting of the award or receipt of any funds and shall approve the receipt of any grants, donations, or receipts of fundraising proceeds prior to their deposit in the school's accounts.

**Contracts**

Consideration will be made of in-house capabilities to accomplish services before contracting for them. Except as otherwise provided in these policies, the CEO may enter into contracts and agreements not to exceed \$50,000 without Board approval, provided funds sufficient for the contract or agreement are authorized and available within the school's board-adopted budget. Contracts and agreements in excess of \$50,000 must be submitted for board approval and may



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be executed by the CEO or other person specifically designated by the Board after the Board has duly approved the contract or agreement.

Office staff will keep and maintain a contract file evidencing the competitive bids obtained (if any) and the justification of need for any contracts over \$25,000. Competitive bids will be obtained where required by law or otherwise deemed appropriate and in the best interests of the school.

Written contracts clearly defining work to be performed will be maintained for all contract service providers (i.e. consultants, independent contractors, subcontractors). Contract service providers must show proof of being licensed and bonded, if applicable, and of having adequate liability insurance and worker's compensation insurance currently in effect. The CEO may also require that contract service providers list the school as an additional insured.

If the contract service provider is a sole proprietor or a partnership (including LP, and LLP), a W9 must be provided to Accounting Personnel and C.I. before any payments will be remitted.

The CEO will approve proposed contracts and modifications in writing. Contract service providers will be paid in accordance with approved contracts as work is performed. The CEO will be responsible for ensuring the terms of the contracts are fulfilled. Potential conflicts of interest will be disclosed upfront, and the CEO and/or Member(s) of the Governing Board with the conflict will recuse themselves from discussions and from voting on the contract.

**PURCHASING & VENDOR PAYMENT**

**Segregation of Duties**

The School will develop and maintain purchase order forms to document the authorization of non-payroll, discretionary expenditures. All expenditures must be approved by the CEO, Superintendent or director with budget accountability, who will review the proposed expenditure to determine whether it is consistent with the Board-adopted budget. In the absence of a vendor invoice, the School will develop and maintain a check request form to document the approval of payment for specific items.

All transactions will be posted in an electronic general ledger maintained by Charter Impact. To ensure segregation of recording and authorization, Accounting Personnel may not co-sign check requests for purchase orders.

**General Purchasing Procedures**

All purchases over \$25,000 must include documentation of a good faith effort to secure the lowest possible cost for comparable goods or services. Designated personnel with expenditure authorization shall not approve purchase orders or check requests that lack such documentation.

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Documentation shall be attached to all check and purchase order requests showing that at least one additional provider was contacted and such documentation shall be maintained for three years. All purchases in excess of \$25,000 must be bid by a board-approved process, except in the case of emergencies that necessitate the purchase of emergency response supplies, equipment, or services.

The CEO may authorize expenditures and may sign related contracts within the approved budget. The Governing Board will review all expenditures on a monthly basis, which is included in the Finance Report; including check register of monthly expenditures. Board reviews and approved package. The Governing Board must also approve contracts and non-budgeted expenses over \$50,000.

When approving purchases:

- a) Determine if the expenditure is budgeted
- b) Determine if funds are currently available for expenditures (i.e. cash flow)
- c) Determine if the expenditure is allowable under the appropriate revenue source
- d) Determine if the expenditure is appropriate and consistent with the vision, approved charter, school policies and procedures, and any related laws or applicable regulations
- e) Determine if the price is competitive and prudent.

Individuals who use personal funds to make unauthorized purchases will not be reimbursed. Authorized purchases will be promptly reimbursed upon receipt of appropriate documentation of the purchase.

**Purchase Orders**

All non-recurring purchases booked to discretionary budget line items must be approved by the CEO or any designated director with budget accountability. Any invoice exceeding \$10,000 must be additionally approved by the CEO.

1. Once a PO is generated, the designated Associate gathers the vendor name, the estimated amount and the location, assigns a PO number, and enters this information to a Purchase Order Log available on a shared drive.
2. The PO is sent to the requester to be completed and authorized. Once authorized, requester places the order and returns a copy to the Accounting Associate. The Associate updates the PO log indicating the PO has been returned and completed.
3. The Finance Associate holds the PO copy to match to a subsequent invoice, and updates the log and sent to Charter Impact for payment.

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**Payment Authorization**

All invoices will be gathered and batched for the CEO to approve.

1. The CEO will carefully review each invoice along with all supporting documentation (PO, quote, packing slips, etc), and initial next to each approved item.
2. Recurring payments (rent, utilities, equipment leases, etc) do not require authorization at this stage.

**Accounts Payable Checks**

The Governing Board has approved the CEO, and the Board Secretary as signors on the Schools' accounts.

1. Each week, Charter Impact will examine open payables in their proprietary accounting system and examine cash flow to determine which payments will be released.
2. Together with the Accounting Associate, vendors are selected for payment, and the checks are printed from Charter Impact's accounting system.
3. The CEO's digital signature is printed on all checks issues by Charter Impact and Charter Impact mails them immediately, or holds for a pre-arranged pick-up by the vendor.
4. At no time are checks printed and held long term, nor are blank checks permitted.

**Credit Card**

When using the Alta Public Schools credit card to make a school related purchase, the following steps must be followed to properly process and report the purchases being made.

1. Each holder must read and sign the Credit Card User Agreement.
2. Only receipts that indicate the store/vendor name, date, item(s) description and purchase amount will be accepted. The original receipt is required, but a legible copy is accepted in the event the original is lost or damaged. Restaurant visits must provide the itemized receipt along with the signature/tip calculation slip.
3. All receipts that are generated from the use of the credit card MUST be turned into the accounting office as soon as possible to avoid loss or damage to the receipt.
4. If a receipt is permanently lost, which does occur from time to time, the purchaser must complete a "Missing Receipt" form, which identifies the purchase date, vendor, item(s) and amounts. The form will be signed off by the CEO.
5. Credit Card statements will be reviewed by the CEO, evidenced by his initials, and the CEO's statement will be reviewed by a designated board officer, evidenced by initials.



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1. For each fundraising or other event in which cash or checks will be collected, a designee (typically the Parent Coordinator) will be responsible for collecting and holding all cash and checks for the purpose of the fundraising activity.
  - a. The Designee will record each transaction in a receipt book at the time the transaction is made, with a copy of the receipt provided to the donor.
  - b. The cash, checks, receipt book, and deposit summary must be given to the school Office Manager by the end of the next school day, who will immediately put the funds in a secure, locked location.
  - c. Both the Designee and the Office Manager will count the deposit and verify the amount of the funds in writing.
2. Cash/checks dropped off at the school office will be placed directly into a lock box by the person dropping off the cash/checks.
  - a. All funds are deposited into the lock box in a sealed envelope, along with any notes, forms, or other descriptions of how the funds are to be used.
  - b. The Office Manager and one other staff member will jointly open the lock box to verify the cash/check amounts, and sign off on the amounts received.
  - c. The lock box will be emptied at least weekly.
3. All checks will be immediately endorsed with the school deposit stamp, containing the following information: "For Deposit Only"
4. A Deposit Recap will be completed by the Accounting Associate and reviewed by Charter Impact. The Recap will be scanned along with the checks and supporting documentation, and saved in the remote server.
5. Deposits will be made as timely as administratively possible.

**Volunteer Expenses**

All volunteers will submit a purchase requisition form to the CEO or designated staff with budget accountability for all potential expenses. Only items with prior written authorization from the CEO or designated staff with budget accountability will be paid/reimbursed.

**Returned Check Policy**

A returned-check processing fee will be charged for checks returned as non-sufficient funds (NSF). Unless otherwise pre-approved by the CEO, payment of the NSF check and processing fee must be made by money order or certified check.

In the event that a second NSF check is received for any individual, in addition to the processing fee, the individual will lose check-writing privileges. Payment of the NSF check, the processing

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fee and any subsequent payment(s) by that individual must be made by money order or certified check.

In the case of NSF checks written by parents of students, failure to pay may result in the withholding of report cards/transcripts at the end of the semester and/or school year until payment is received, unless other mutually agreeable arrangements are approved by the CEO or Governing Board. If unsuccessful in collecting funds owed, the school may initiate appropriate collection and/or legal action at the discretion of the CEO or Governing Board.

**HUMAN RESOURCES AND PAYROLL**

**Payroll Services and Setup**

Payroll services are outsourced to a third-party provider, Charter Impact, including paychecks, proper withholdings, quarterly tax reports and year end W-2s. The Director of HR will establish and oversee a system to prepare time and attendance reports and submit payroll check requests. The Directors of HR and Charter Impact will review payroll journals each pay period to ensure that (1) the salaries are consistent with staff contracts and personnel policies and (2) the proper tax, retirement, disability, and other withholdings have been deducted and forwarded to the appropriate authority. All staff expense reimbursements are remitted through Accounts Payable.

Upon hiring of staff, the Director of HR will be responsible for the creation of a personnel file with all required documentation and completing or providing all items on the Employee Payroll Set-up/Change Form.

**Timesheets**

All hourly employees will be responsible for completing a timesheet including PTO (paid time off) and holiday time (if applicable). The employee and the appropriate supervisor will sign the completed timesheet. Incomplete timesheets will be returned to the signatory supervisor and late timesheets will be held until the next pay period. No employee will be paid until a correctly completed timesheet is submitted. If an employee is unexpectedly absent and therefore prevented from working the last day of the pay period or turning in the timesheet (such as an employee calling out), the employee is responsible for notifying the signatory supervisor or for making other arrangements for the timesheet to be submitted. However, the employee must still complete and submit the timesheet upon return.

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**Overtime**

Advanced approval in writing by the building Principal is required for compensatory time and overtime. Overtime only applies to classified employees and is defined as hours worked in excess of eight (8) hours within a day or forty (40) hours within a week. Overtime will be granted at the discretion of the building principal, but is largely due to completing special projects or covering for absent staff. If a building principal identifies a recurring need for overtime in any given position, he/she should immediately consult with the CEO for further guidance.

**Payroll Processing**

For hourly employees, employees must sign timesheets to verify appropriate hours worked, resolve absences and compensations, and monitor number of hours worked versus budgeted. The immediate supervisor will approve these timesheets. No overtime hours should be listed on timesheets without the supervisor's initials next to the day on which overtime was worked. For salaried employees, employees must sign into a log book to verify working days for accuracy. The Office Manager will provide the designated school employee with any payroll-related information such as sick leave, vacation pay, and/or any other unpaid time.

For substitute teachers, the Office Manager will maintain a log of teacher absences and the respective substitutes that work for them. The Office Manager will verify that the substitutes initial the log next to their names before they leave for the day and that teachers, upon returning to work, initial next to their names.

Payroll is processed within 5 days after the period in which it is earned. Once all data is input by the HR Assistant, a "preview" is generated and reviewed by both the Directors of HR and Charter Impact. Once approved, payroll is submitted. If pay checks are delivered by courier, they are handed to the Director of HR for distribution.

**Payroll Taxes and Record Keeping**

C.I. will prepare payroll check summaries, tax and withholding summaries, and other payroll tracking summaries based on the reporting submitted.

C.I. will also prepare the state and federal quarterly and annual payroll tax forms for income tax withholdings.

The HR Assistant will maintain written records of all employees' use of paid and unpaid time off.

1. The HR Assistant will immediately notify the Director of HR if an employee exceeds the accrued PTO, or has any other unpaid absences.
2. Records will be reconciled when requested by the employee. Each employee must maintain personal contemporaneous records.

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**Travel**

Employees will be reimbursed for mileage when pre-approved by the CEO or designated staff with budget accountability. Mileage will be reimbursed at the government-mandated rate for the distance traveled, less the distance of the employee's regular commute to the school.

Employees will be reimbursed for overnight stays at hotels/motels when pre-approved by an administrator and the event is more than 50 miles from either the employee's residence or the school site. Hotel rates should be negotiated at the lowest level possible, including the corporate, non-profit or government rate if offered, and the lowest rate available. Employees will be reimbursed for any breakfast, lunch, or dinner that is not included as part of the related event (itemized receipts must accompany the reimbursement form).

Travel advances require written approval from the CEO or Superintendent and receipts for all advanced funds not returned. After the trip, the employee must enter the appropriate information on a Travel Expense Report and submit it to the CEO or designated staff with budget accountability for approval. If the advance exceeds the amount of the receipts, the employee will pay the difference immediately in the form of a personal check. If the advance is less than the amount of the receipts, the difference will be reimbursed to the employee in accordance with the expense report.

**Telephone Usage**

Employees will not make personal long distance calls on the telephones without prior approval from a supervisor. Employees will reimburse the school for all personal telephone calls.

**FINANCE AND FINANCIAL REPORTING**

**Monthly Reporting**

Charter Impact will present the following at monthly board meetings for each "location":

- a. Budget vs. Actual Report
- b. Balance Sheet
- c. Aged Payables
- d. Statement of Revenue & Expense, forecasted to fiscal year end
- e. Monthly Check Register
- f. Consolidated Statement of Revenue & Expense and Financial Position w/ratios

The report will be reviewed at the scheduled board meeting and action will be taken, if appropriate.



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**Third Party Loans**

The CEO will approve all loans from third parties. In the case of a long-term loan, approval may also be required from the charter-granting agency in accordance with the terms of the charter petition and/or other lenders in accordance with the loan documents.

Once approved, loan documents will be prepared and signed by the CEO before funds are borrowed.

**Fund Balance Reserve**

The goal of Alta Public Schools is to maintain a cash reserve of at least 5% of the annual expenses for each school. Charter Impact monitors and projects the year-end fund balance for each school, and will recommend action as appropriate to the CEO on a regular basis.

**INTERSCHOOL TRANSFERS AND LOANS**

**Background:**

The use of intercompany transfers or loans from one charter school to another charter school operated by the same non-profit charter school management organization has been deemed appropriate by various charter school authorizers, along with Federal and State Governments. Furthermore, according to the legal counsel for the California State Auditor's Office, 'a nonprofit public-benefit corporation that operates multiple charter schools may temporarily loan state apportionment funds between schools, so long as the loan does not adversely affect the public school purposes of the charter school that loans the funds.

The Board of Directors of Alta Public Schools has established a policy that permits schools that it operates to obtain temporary working capital. This is accomplished by transferring reserve funds from one or more schools with a surplus to a school with a financial need. In addition, due to the nature of operating related schools, transactions such as payroll, taxes, split invoices, etc. will need to be paid from a single bank, while the expenses belong to multiple schools/business segments. Such transactions create intercompany receivables and liabilities.

To this end, the APS Central Office will act as the primary payer for expenses common to all schools, including, but not limited to, general liability insurance, health insurance and payroll. Transactions between schools will be kept to a minimum.

These interschool loans, receivables and liabilities will be subject to Board approval if the balance exceeds \$500,000 at any one point in time. This includes balances between schools and related management organization under Alta Public Schools, Inc. Lending will not be allowed unless the lending school has sufficient capital to lend without having an adverse impact on the educational program. The borrowing school must demonstrate a specific need and shall repay the entire loan in a timely manner. A monthly update on outstanding interschool loans and

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balances shall be provided to the Board of Directors that shall include an update on each school's financial position, amount that has been repaid, amount outstanding and anticipated repayment date.



September 14, 2020

Florencia Dela Cruz  
Treasury and Accounting Services-Charter Unit  
Los Angeles Unified School District  
333 S. Beaudry Ave., Los Angeles, CA 90017

RE: ILPT Reimbursement to LAUSD – Prepa Tec LA High School, 9/8/2020

Dear Florencia Dela Cruz,

I hope this letter finds you well. In response to your email dated September 8, 2020, regarding the request to reimburse the In-lieu of Property Taxes payments related to Prepa Tec LA HS, please see our response to this inquiry below.

LAUSD requests the amount of \$745,331.69 to be reimbursed due to a stated overpayment to Prep Tec LA High, an APS school.

In response to this request, reserving all rights of liability, we have requested and have initiated an installment payment plan to liquidate the stated overpayment of the In Lieu of Property Tax Revenue allocation debt within a year's time.

Specifically, our email communication dated 08/11/2020, indicated our plan to terminate the said debt in September 2021; making an installment payment of \$83,000 per month until repaid.

As mentioned, and as a good faith measure, we have initiated installment payment of \$83,000 in August and plan to have the Alta Public Schools Board, at your request, approve of such plan at the September 22, 2020. After which, the agenda and minutes will be forwarded to Mr. David Heart, Chief Financial Officer, LAUSD.

Any further questions on our financial justification and our plan to increase our enrollment, please connect with at your earliest convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Xavier Reyes", written over a light blue horizontal line.

Xavier Reyes,  
Founder and CEO

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**RESOLUTION/DISBURSEMENT REQUEST AND AUTHORIZATION**

**THE UNDERSIGNED, DOES HEREBY CERTIFY THAT:**

Alta Public Schools \_\_\_\_\_ (“Borrower”), unless Borrower is an individual, is duly organized, validly existing and in good standing under and by virtue of the laws of the state of its organization. Unless Borrower is an individual, the governing body of the Borrower has adopted the following resolutions by a duly called meeting with a quorum present or by other authorized means and such resolutions are in full force and effect as of the date hereof:

- 1. RESOLVED, that Borrower is authorized to obtain a loan (the “Loan”) under the Paycheck Protection Program of the U.S. Small Business Administration’s 7(a) Loan Program pursuant to the Coronavirus, Aid, Relief and Economic Security Act (CARES Act), Pub. Law 116-136, 134 Stat. 281 (2020) in such amount and with such terms as determined by the authorized representative of Borrower referenced below.
- 2. FURTHER RESOLVED, that the authorized representative of Borrower referenced below, without the consent or authorization of any other person or entity, is hereby authorized and empowered in the name and on behalf of the Borrower to execute and deliver to Umpqua Bank (“Lender”) or the Small Business Administration (“SBA”), in the form required by Lender or the SBA, the promissory note evidencing the Loan or any renewals or extensions of the Loan, and such other agreements, documents or instruments required by Lender or the SBA in connection with the Loan.
- 3. FURTHER RESOLVED, that the authorized representative referenced herein is as follows:

<u>NAME</u>	<u>TITLE</u>
Xavier Reyes	Authorized Representative

SIGNATURE

DocuSigned by:  
  
E89CC8DDCF5240D...

**DISBURSEMENT INSTRUCTIONS.** Borrower understands that no proceeds of the Loan will be disbursed until all of Lender's and SBA’s conditions for making the Loan have been satisfied. Please disburse the Loan proceeds as follows:

Banking Institution	Routing Number	Borrower's Bank Account Number	Account Name	Account Type
Umpqua Bank	██████████	██████████	APS Central Office	Checking

**The undersigned certifies personally and on behalf of the Borrower that Borrower is the owner of the above referenced account.**

**ERRORS AND OMISSIONS.** Borrower shall if requested by Lender, the SBA or Lender's closing agent fully cooperate with Lender to adjust and correct clerical errors or omissions on any loan documents and closing documents if Lender in its reasonable discretion, deems it necessary or desirable to maintain compliance with existing laws and regulations or to fulfill the intent of the parties relating to this Loan.

**THE UNDERSIGNED HAS READ ALL OF THE PROVISIONS OF THIS RESOLUTION/DISBURSEMENT REQUEST AND AUTHORIZATION AND PERSONALLY AND ON BEHALF OF THE BORROWER CERTIFY THAT ALL STATEMENTS AND REPRESENTATIONS MADE IN THIS RESOLUTION/DISBURSEMENT REQUEST AND AUTHORIZATION ARE TRUE AND CORRECT.**

**CERTIFIED TO AND ATTESTED BY:**

DocuSigned by:  
  
E89CC8DDCF5240D...  
**Authorized Representative of Borrower**

**Date:** 4/16/2020



U.S. Small Business Administration

NOTE

SBA Loan #	45389771-01
SBA Loan Name	Alta Public Schools
Date	4/16/2020
Loan Amount	\$ 1,483,500.00
Interest Rate	1.00% per year
Borrower	Alta Public Schools
Operating Company	N/A
Lender	Umpqua Bank

1. PROMISE TO PAY:

In return for the Loan, Borrower promises to pay to the order of Lender the amount of 1,483,500.00 Dollars, interest on the unpaid principal balance, and all other amounts required by this Note.

2. DEFINITIONS:

“Collateral” means any property taken as security for payment of this Note or any guarantee of this Note. “Guarantor” means each person or entity that signs a guarantee of payment of this Note.

“Loan” means the loan evidenced by this Note.

“Loan Documents” means the documents related to this loan signed by Borrower, any Guarantor, or anyone who pledges collateral.

“SBA” means the Small Business Administration, an Agency of the United States of America.

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3. PAYMENT TERMS:

Borrower must make all payments at the place Lender designates. The payment terms for this Note are:

Maturity: The Note will mature in two (2) years from the date of initial disbursement.

Repayment Terms:

The interest rate is 1.00% per year. Borrower will not have to make any payments for six (6) months following the date of disbursement of the Loan. However, interest will continue to accrue on this Note during this six-month deferment.

Borrower must pay principal and interest payments every month, beginning seven (7) months from the month of initial disbursement on this Note; payments must be made on the same day as the date of initial disbursement on this Note in the months they are due. Payments are based on an 18 month amortization term. All outstanding principal and accrued and unpaid interest is due and payable two (2) years from the date of initial disbursement.

The repayment of the Note and any forgiveness thereof is subject to the Coronavirus, Aid, Relief and Economic Security Act (CARES Act), Pub. Law 116-136, 134 Stat. 281 (2020) and the terms of the Paycheck Protection Program of the U.S. Small Business Administration's 7(a) Loan Program.

Lender will apply each installment payment first to pay interest accrued to the day Lender receives the payment, then to principal.

4. DEFAULT:

Borrower is in default under this Note if Borrower does not make a payment when due under this Note, or if Borrower or Operating Company:

- A. Fails to do anything required by this Note and other Loan Documents;
- B. Defaults on any other loan with Lender;
- C. Does not preserve, or account to Lender's satisfaction for, any of the Collateral or its proceeds;
- D. Does not disclose, or anyone acting on their behalf does not disclose, any material fact to Lender or SBA;
- E. Makes, or anyone acting on their behalf makes, a materially false or misleading representation to Lender or SBA;
- F. Defaults on any loan or agreement with another creditor, if Lender believes the default may materially affect Borrower's ability to pay this Note;
- G. Fails to pay any taxes when due;
- H. Becomes the subject of a proceeding under any bankruptcy or insolvency law;
- I. Has a receiver or liquidator appointed for any part of their business or property;
- J. Makes an assignment for the benefit of creditors;
- K. Has any adverse change in financial condition or business operation that Lender believes may materially affect Borrower's ability to pay this Note;
- L. Reorganizes, merges, consolidates, or otherwise changes ownership or business structure without Lender's prior written consent; or
- M. Becomes the subject of a civil or criminal action that Lender believes may materially affect Borrower's ability to pay this Note.

5. LENDER'S RIGHTS IF THERE IS A DEFAULT:

Without notice or demand and without giving up any of its rights, Lender may:

- A. Require immediate payment of all amounts owing under this Note;
- B. Collect all amounts owing from any Borrower or Guarantor;
- C. File suit and obtain judgment;
- D. Take possession of any Collateral; or
- E. Sell, lease, or otherwise dispose of, any Collateral at public or private sale, with or without advertisement.

6. LENDER'S GENERAL POWERS:

Without notice and without Borrower's consent, Lender may:

- A. Bid on or buy the Collateral at its sale or the sale of another lienholder, at any price it chooses;
- B. Incur expenses to collect amounts due under this Note, enforce the terms of this Note or any other Loan Document, and preserve or dispose of the Collateral. Among other things, the expenses may include payments for property taxes, prior liens, insurance, appraisals, environmental remediation costs, and reasonable attorney's fees and costs. If Lender incurs such expenses, it may demand immediate repayment from Borrower or add the expenses to the principal balance;
- C. Release anyone obligated to pay this Note;
- D. Compromise, release, renew, extend or substitute any of the Collateral; and
- E. Take any action necessary to protect the Collateral or collect amounts owing on this Note.

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7. WHEN FEDERAL LAW APPLIES:

When SBA is the holder, this Note will be interpreted and enforced under federal law, including SBA regulations. Lender or SBA may use state or local procedures for filing papers, recording documents, giving notice, foreclosing liens, and other purposes. By using such procedures, SBA does not waive any federal immunity from state or local control, penalty, tax, or liability. As to this Note, Borrower may not claim or assert against SBA any local or state law to deny any obligation, defeat any claim of SBA, or preempt federal law.

8. SUCCESSORS AND ASSIGNS:

Under this Note, Borrower and Operating Company include the successors of each, and Lender includes its successors and assigns.

9. GENERAL PROVISIONS:

- A. All individuals and entities signing this Note are jointly and severally liable.
- B. Borrower waives all suretyship defenses.
- C. Borrower must sign all documents necessary at any time to comply with the Loan Documents and to enable Lender to acquire, perfect, or maintain Lender's liens on Collateral.
- D. Lender may exercise any of its rights separately or together, as many times and in any order it chooses. Lender may delay or forgo enforcing any of its rights without giving up any of them.
- E. Borrower may not use an oral statement of Lender or SBA to contradict or alter the written terms of this Note.
- F. If any part of this Note is unenforceable, all other parts remain in effect.
- G. To the extent allowed by law, Borrower waives all demands and notices in connection with this Note, including presentment, demand, protest, and notice of dishonor. Borrower also waives any defenses based upon any claim that Lender did not obtain any guarantee; did not obtain, perfect, or maintain a lien upon Collateral; impaired Collateral; or did not obtain the fair market value of Collateral at a sale.



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10. STATE-SPECIFIC PROVISIONS:

Notwithstanding anything contained herein to the contrary, the terms of this Note and the Loan are subject to the Coronavirus, Aid, Relief and Economic Security Act (CARES Act), Pub. Law 116-136, 134 Stat. 281 (2020) and the terms of the Paycheck Protection Program of the U.S. Small Business Administration's 7(a) Loan Program. To the extent that (1) the SBA or the U.S. Department of Treasury further modifies the guidelines, rules or other terms under the Paycheck Protection Program, or (2) additional provisions are required for the salability of this Note, Lender may require Borrower to sign new loan documentation to conform with such modifications or provisions within 15 days of being provided the new documentation. If Borrower fails to execute such documentation, Borrower will be deemed in default of its obligations under this Note and the Loan evidenced hereby.

Notwithstanding anything contained in this Note or in any other agreement between Borrower and Lender to the contrary (including, without limitation, any cross-collateralization provision), the Loan is an unsecured obligation of Borrower to Lender and shall not be secured by any collateral granted by Borrower to Lender.

Borrower agrees and consents to Lender's sale, transfer or assignment, whether now or later, of one or more of its interests in this Note and the Loan to one or more purchasers or assignees, whether related or unrelated to Lender. Lender may provide, without any limitation whatsoever, to any one or more purchasers, or potential purchasers, any information or knowledge Lender may have about Borrower or about any other matter relating to this Note and the Loan, and Borrower hereby waives any rights to privacy Borrower may have with respect to such matters. Borrower additionally waives any and all notices of sale or assignment of its interests, as well as all notices of any repurchase or reassignment of such interests. Borrower further waives all rights of offset or counterclaim that it may have now or later against Lender and any purchaser or assignee and unconditionally agrees that either Lender or such purchaser or assignee may enforce Borrower's obligation under this Note and the Loan irrespective of the failure or insolvency of any holder of any interest in this Note and the Loan. Borrower further agrees that the purchaser or assignee of any such interests may enforce its interests irrespective of any personal claims or defense that Borrower may have against Lender.

At Lender's request, Borrower will submit to the jurisdiction of the state and federal courts for the State of Oregon. If Borrower has sovereign immunity, Borrower hereby expressly and irrevocably waives its sovereign immunity (and any defense based thereon) from suit, action or proceeding or from any legal process by Lender for the sole and limited purpose of enforcement of the terms of this Note. To the extent lawful, Borrower expressly waives the application of the doctrine of exhaustion of tribal remedies and any right of comity or abstention with respect to any tribal court. In any event, no suit, action, proceeding or legal process may be brought in any tribal court without the prior written consent of Lender. If Lender institutes any suit or action to enforce any of the terms of this Note, Lender shall be entitled to recover from Borrower its reasonable attorneys' fees, costs, and expenses incurred, including, but not limited to, those incurred before trial, during trial, on appeal or discretionary review or in connection with any bankruptcy proceeding.

To the extent permitted by applicable law, Borrower hereby waives the right to any jury trial in any action, proceeding, or counterclaim concerning this Note. In any judicial action or cause of action arising from this Note or otherwise, including without limitation contract and tort disputes, all decisions of fact and law shall, at the request of either party, be referred to a referee in accordance with Section 638 et seq. of the California Code of Civil Procedure if the action is before a court of any judicial district of the State of California. The referee shall prepare written findings of fact and conclusions of law, and judgment upon the referee's award shall be entered in court in which such proceeding was commenced. The exercise of a remedy does not waive the right of either party to resort to judicial reference. The parties further agree that all disputes, claims and controversies between them shall be brought in their individual capacities and not as a plaintiff or class member in any purported class or representative proceeding.

**UNDER OREGON LAW, MOST AGREEMENTS, PROMISES AND COMMITMENTS MADE BY US (LENDER) CONCERNING LOANS AND OTHER CREDIT EXTENSIONS WHICH ARE NOT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES OR SECURED SOLELY BY THE BORROWER'S RESIDENCE MUST BE IN WRITING, EXPRESS CONSIDERATION AND BE SIGNED BY US TO BE ENFORCEABLE.**

**WASHINGTON DISCLOSURE. ORAL AGREEMENTS OR ORAL COMMITMENTS TO LOAN MONEY, EXTEND CREDIT, OR TO FORBEAR FROM ENFORCING REPAYMENT OF A DEBT ARE NOT ENFORCEABLE UNDER WASHINGTON LAW.**

The heading of this Section 10 is for convenience only and shall not in any way limit, modify or affect the interpretation of the provisions of this Section 10.

Prepa Tec Los Angeles High Budget  
and Financial Projections

DocuSign Envelope ID: 6F52B65B-A492-4071-9F87-64A94A32D9DA

11. BORROWER 'S NAME(S) AND SIGNATURE(S):

By signing below, each individual or entity becomes obligated under this Note as Borrower.

Borrower: Alta Public Schools

Xavier Reyes

By:  \_\_\_\_\_  
E89CC8DDCF5240D...  
Authorized Representative



**Certificate Of Completion**

Envelope Id: 6F52B65BA49240719F8764A94A32D9DA	Status: Sent
Subject: SBA Umpqua Bank Paycheck Protection Program Loan Approval	
Source Envelope:	
Document Pages: 7	Signatures: 3
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Umpqua CARES Loan Documents
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	1 Sw Columbia St.
	Portland, OR 97258
	UmpquaCARESLoanDocuments@UmpquaBank.com
	IP Address: 165.225.50.211

**Record Tracking**

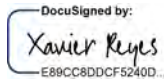
Status: Original 4/15/2020 7:41:40 PM	Holder: Umpqua CARES Loan Documents UmpquaCARESLoanDocuments@UmpquaBank.com	Location: DocuSign
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**Signer Events**

Signature	Timestamp
UmpquaCARES UmpquaCARESLoanDocuments@UmpquaBank.com Security Level: DocuSign.email ID: 1 4/15/2020 7:41:46 PM	<b>Completed</b> Sent: 4/15/2020 7:41:42 PM Viewed: 4/15/2020 7:41:53 PM Signed: 4/15/2020 7:43:19 PM Using IP Address: 165.225.50.211

**Electronic Record and Signature Disclosure:**  
Accepted: 4/13/2020 9:57:46 PM  
ID: 07282b22-f984-44ed-91c3-41b9130fe816  
Company Name: Umpqua Holdings Corporation

Xavier Reyes  
x.reyes@altaps.org  
CEO  
Security Level: Email, Account Authentication (None), Authentication



Signature Adoption: Pre-selected Style  
Using IP Address: 104.174.42.44

Sent: 4/15/2020 7:43:22 PM  
Viewed: 4/16/2020 10:35:30 AM  
Signed: 4/16/2020 10:43:55 AM

**Authentication Details**

ID Check:  
Transaction: 31005065066765  
Result: passed  
Vendor ID: LexisNexis  
Type: iAuth  
Recipient Name Provided by: Recipient  
Information Provided for ID Check: Address, SSN9, SSN4, DOB  
Performed: 4/16/2020 10:35:18 AM

Question Details:  
passed person.known.single.fake  
failed corporate.association.real  
passed corporate.association.real  
passed property.association.single.real  
passed corporate.association.real  
failed property.street.in.city.real

**Electronic Record and Signature Disclosure:**  
Accepted: 4/16/2020 10:35:30 AM  
ID: 86dad81d-6ca0-4406-b21d-57b28ded4888  
Company Name: Umpqua Holdings Corporation

**In Person Signer Events**      **Signature**      **Timestamp**

**Editor Delivery Events**      **Status**      **Timestamp**

**Agent Delivery Events**      **Status**      **Timestamp**

**Intermediary Delivery Events**      **Status**      **Timestamp**

Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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UmpquaCARES Loan Documents UmpquaCARESLoanDocuments@UmpquaBank.com Umpqua Holdings Corporation Security Level: Email, Account Authentication (None) <b>Electronic Record and Signature Disclosure:</b> Accepted: 4/15/2020 5:46:48 PM ID: dd3c3de4-b86e-47e2-8fba-94b5f38690d4 Company Name: Umpqua Holdings Corporation	<div style="border: 2px solid blue; padding: 5px; display: inline-block; font-weight: bold; color: blue;">COPIED</div>	Sent: 4/16/2020 10:43:58 AM
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Xavier Reyes  
x.reyes@altaps.org  
Security Level: Email, Account Authentication (None)

**Electronic Record and Signature Disclosure:**  
Not Offered via DocuSign

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	4/16/2020 10:43:58 AM
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Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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Electronic Record and Signature Disclosure created on: 8/8/2019 10:19:51 AM  
Parties agreed to: UmpquaCARES, Xavier Reyes, UmpquaCARES Loan Documents

## Electronic Record and Signature Disclosure

### CONSUMER DISCLOSURE:

From time to time, Umpqua Bank (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, confirm your agreement by clicking the 'I agree' button at the bottom of this document.

### Getting paper copies:

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will not be charged a per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### Withdrawing your consent:

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### Consequences of changing your mind:

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### All notices and disclosures will be sent to you electronically:

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, let us know as described below. Also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

**How to contact Umpqua Bank:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically at the following number: (866) 486-7782.

**To advise Umpqua Bank of your new e-mail address:**

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, contact us at (866) 486-7782: be prepared to provide your previous e-mail address and your new e-mail address.

In addition, you must notify DocuSign, Inc. to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail in the DocuSign system.

**To request paper copies from Umpqua Bank:**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must contact us at (866) 486-7782 and be prepared to provide your e-mail address, full name, US Postal address, and telephone number.

**To withdraw your consent with Umpqua Bank:**

To inform us that you no longer want to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your DocuSign session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. contact us at (866) 486-7782 and provide your e-mail, full name, US Postal Address, and telephone number.

**Required hardware and software:**

<https://support.docuSign.com/guides/ndse-user-guide-system-requirements>

\*\* These minimum requirements are subject to change. If these requirements change, you will be asked to re-accept the disclosure. Pre-release (e.g. beta) versions of operating systems and browsers are not supported.

**Acknowledging your access and consent to receive materials electronically:**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, let us know by clicking the 'I agree' button below.

By checking the 'I agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify Umpqua Bank as described above, I consent to receive through exclusively electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by Umpqua Bank during the course of my relationship with you.



**STUDENT REGISTRATION FORM**

Has your student ever attended Alta Public School before?  YES  NO

If yes, what school site: \_\_\_\_\_

Dates of enrollment: \_\_\_\_\_

**GRADE**

Student Information (PLEASE PRINT – STUDENT’S LEGAL NAME)			
Legal First Name	Legal Middle Name	Legal Last Name	Other Legal Name (if applicable)
<input type="checkbox"/> Male <input type="checkbox"/> Female		Birth Date: ____ / ____ / ____ <div style="text-align: center; font-size: small;">                     Month      Day      Year                 </div>	
Parent or Guardian Information			
1 Parent/Guardian First Name	Last Name	Home Phone	Work Phone
2 Parent/Guardian First Name	Last Name	Home Phone	Work Phone
Home Address		Apt. #	City
Mailing Address (if different)		Apt. #	City
State and Zip Code		State and Zip Code	
1 Parent/Guardian Email Address		2 Parent/Guardian Email Address	
1 Parent/Guardian Correspondence Language <input type="checkbox"/> English <input type="checkbox"/> Spanish <input type="checkbox"/> Both Languages Preferred Means of Communication (select preference) <input type="checkbox"/> Written <input type="checkbox"/> Email <input type="checkbox"/> Phone Call <input type="checkbox"/> Text Message		2 Parent/Guardian Correspondence Language <input type="checkbox"/> English <input type="checkbox"/> Spanish <input type="checkbox"/> Both Languages Preferred Means of Communication (select preference) <input type="checkbox"/> Written <input type="checkbox"/> Email <input type="checkbox"/> Phone Call <input type="checkbox"/> Text Message	
<b>DUPLICATE MAILING</b> – If divorced/separated & joint custody allows duplicate mailing/information to be given to other parent. Please include their name, address, and phone number:			
Full Name: _____		Phone# (_____) _____	
Address: _____		City: _____ State: _____ Zip: _____	

**ARMED FORCES**

Is a parent/guardian or family member serving on Active Military Duty or Full Time National Guard Duty in any branch of the Armed Forces: \_\_\_ Yes \_\_\_ No      If yes, when Month \_\_\_\_\_ Year \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



**WHAT IS YOUR CHILD'S ETHNICITY?** (Please check one) is required by State and Federal Regulations:

- Hispanic or Latino (a person of Cuban, Mexican, Puerto Rican, South or Central American or other Spanish culture or origin, regardless of race)       Not Hispanic or Latino

**WHAT IS YOUR CHILD'S RACE?** (Please check up to five racial categories)

The above part of the question is about ethnicity, not race. No matter what you selected above, please continue to answer the following by marking one or more boxes to indicate what you consider your race to be.

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> American Indian or Alaskan Native (100) (Persons having origins in any of the original people of North, Central or South America) | <input type="checkbox"/> Asian Indian (205) | <input type="checkbox"/> Other Pacific Islander (399)  |
| <input type="checkbox"/> Chinese (201)   | <input type="checkbox"/> Laotian (206)      | <input type="checkbox"/> Filipino/Filipino American (400)  |
| <input type="checkbox"/> Japanese (202)  | <input type="checkbox"/> Cambodian (207)    | <input type="checkbox"/> African American or Black (600)   |
| <input type="checkbox"/> Korean (203)  | <input type="checkbox"/> Hmong (208)        | <input type="checkbox"/> White (700) (Persons having origins in any of the original peoples of Europe, North Africa, or the Middle East) |
| <input type="checkbox"/> Vietnamese (204)  | <input type="checkbox"/> Other Asian (299)  |  |
|  | <input type="checkbox"/> Hawaiian (301)     |  |
|  | <input type="checkbox"/> Guamanian (302)    |  |
|  | <input type="checkbox"/> Samoan (303)       |  |
|  | <input type="checkbox"/> Tahitian (304)     |  |

**STUDENT BIRTH PLACE:**

City: \_\_\_\_\_ State: \_\_\_\_\_

Country: \_\_\_\_\_

**STUDENT EDUCATION**

Date first attended school in the U.S.

Month	Day	Year
-------	-----	------

Date first attended school in California

Month	Day	Year
-------	-----	------

**PARENT EDUCATION** – Check the responses that describe the education level of the most educated parent.

- Graduate Degree or Higher (10)
- College Graduate (11)
- Some College or Associate's Degree (12)
- High School Graduate (13)
- Not a High School Graduate (14)

**HOME LANGUAGE SURVEY: Indicate only one language (most frequently used) per line:**

1. What language/dialect does your son/daughter most frequently use at home? \_\_\_\_\_
2. Which language/dialect did your son/daughter learn when he/she first began to talk? \_\_\_\_\_
3. Which language/dialect do you most frequently speak to your child? \_\_\_\_\_
4. Has your child ever been given the ELPAC test (English Language Proficiency Assessment for California)?  
 YES       NO       I DON'T KNOW

In which language do you wish to receive written Communications from the school?  Spanish       English

**RESIDENCE:** Where is your child/family currently living? (federally mandated by NCLB) Please check appropriate box:

- In a single family permanent residence (house, apartment, condo, mobile home)
- Doubled-up (sharing housing with other families/individuals due to economic hardship or loss) (11)
- In a shelter or transitional housing program(10)
- In a mobile/hotel (9)
- Unsheltered (car/campsite) (12)
- Other (15) (Please specify) \_\_\_\_\_

**SPED Information:**

- Are there psychological or confidential reports available from your child's former school?  Yes  No
- Has your child been suspended?  Yes  No
- Has your student ever been expelled from school?  Yes  No  
If yes, what were the dates: \_\_\_\_\_
- Has your student ever been recommended to special education class or program?  Yes  No  
Indicate program: \_\_\_\_\_
- Does the student have a current IEP for any other following programs?  Yes  No
  - Special Day Class (SDC)  Resource Specialist Program (RSP)  Adaptive PS Speech and Language
  - Section 504 plan  English Learner (Title 1)  other \_\_\_\_\_
- What special services has your child received in the past: **(please check all boxes that apply)**
  - Special Education:**  Resource (RSP)  Special Day Class (SDC)  Speech/Language  504
  - Other:**  Gifted (GATE)  Remedial Math  Remedial Reading  English Language Development
  - Help to Improve Attendance/Behavior  Other(Specify) \_\_\_\_\_

Signature of Parent/Guardian: \_\_\_\_\_ Date: \_\_\_\_\_

**BELOW FOR OFFICE USE ONLY**

Proof of Birth: Type: _____ Verified by _____	Proof of Residence: Type: _____ Verified by _____	Proof of Immunization Type: _____ Verified by _____	Entry Reason:	Enroll Date	Assigned Grade:	Permanent ID:
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GRADO

**FORMA INSCRIPCION PARA ESTUDIANTE**

¿Alguna vez ha asistido su hijo o hija a las escuelas públicas de Alta Public Schools?  SI  NO

Si marco si, qué escuela: \_\_\_\_\_

Fechas de inscripción: \_\_\_\_\_

Información de Estudiante (USE LETRA DE MOLDE - NOMBRE LEGAL DEL ESTUDIANTE)			
Primer Nombre Legal	Segundo Nombre Legal	Apellido Legal	Otro Nombre Legal (si aplica)
<input type="checkbox"/> Masculino		<input type="checkbox"/> Femenino	Fecha de Nacimiento: ____ / ____ / ____ <span style="margin-left: 100px;">Mes      Día      Año</span>
Información de Padres o Tutores			
1 Nombre del Padre o Tutor	Apellido	Teléfono de Casa	Teléfono de Trabajo
2 Nombre de la Madre o Tutor	Apellido	Teléfono de Casa	Teléfono de Trabajo
Domicilio (# de casa y nombre de calle)		Apt. #	Ciudad
Dirección (# de casa y nombre de la calle) *sí es diferente a la otra*		Apt. #	Ciudad
1 Nombre del Padre o Tutor - Correo Electrónico		2 Nombre del Padre o Tutor - Correo Electrónico	
1 Nombre del Padre o Tutor - Lenguaje de correspondencia <input type="checkbox"/> Inglés <input type="checkbox"/> Español <input type="checkbox"/> Los dos lenguajes  Medios de comunicación preferidos (seleccione preferencia) <input type="checkbox"/> Escrito <input type="checkbox"/> Correo electrónico <input type="checkbox"/> Llamada telefónica <input type="checkbox"/> Mensaje de texto		2 Nombre del Padre o Tutor - Lenguaje de correspondencia <input type="checkbox"/> Inglés <input type="checkbox"/> Español <input type="checkbox"/> Los dos lenguajes  Medios de comunicación preferidos (seleccione preferencia) <input type="checkbox"/> Escrito <input type="checkbox"/> Correo electrónico <input type="checkbox"/> Llamada telefónica <input type="checkbox"/> Mensaje de texto	
<b>CORREO DUPLICADO</b> - Si es divorciado / separado o con custodia compartida que permite correo / información duplicada que debe darse a otro padre. Por favor, incluya su nombre, dirección y número de teléfono:  Nombre Completo: _____ # de Teléfono (_____) _____  Domicilio: _____ Ciudad: _____ Estado: _____ Zip: _____			

**FUERZAS ARMADAS**

Un padre/tutor o miembro de la familia está en servicio militar activo o servicio en la Guardia Nacional a tiempo completo en cualquier rama de las Fuerzas Armadas: \_\_\_ Sí \_\_\_ No

En caso afirmativo, cuando: Mes \_\_\_\_\_ Año \_\_\_\_\_

Firma: \_\_\_\_\_ Fecha: \_\_\_\_\_

**¿CUÁL ES LA ETNICIDAD DE SU HIJO/A?** (marque una) es requerido por regulaciones estatales y federales:

- Hispano o Latino (Una persona cuya cultura u orígenes de Cuba, México, Puerto Rico, Centro o Sudamérica, sin importar su raza)  No Hispano o Latino

**¿CUAL ES LA RAZA DE SU HIJO O HIJA?** (Por favor no marque más de cinco opciones)

La parte de arriba de la pregunta es sobre etnicidad, no raza. No importa lo que haya seleccionado anteriormente, por favor de continuar respondiendo lo que sigue, marcando una o más casillas para indicar lo que usted considera que es su raza.

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Nativo Americano o de Alaska (100) (personas con orígenes en cualquiera de los pueblos nativos de Norte, América Central o del Sur) | <input type="checkbox"/> Indio de Asia (205) | <input type="checkbox"/> Otras Islas del Pacífico (399)   |
| <input type="checkbox"/> Chino (201)   | <input type="checkbox"/> Laosiano (206)      | <input type="checkbox"/> Filipino/ Americano Filipino (400)   |
| <input type="checkbox"/> Japonés (202)   | <input type="checkbox"/> Camboyano (207)     | <input type="checkbox"/> Afroamericana o Negro (600)  |
| <input type="checkbox"/> Coreano (203)   | <input type="checkbox"/> Hmong (208)         | <input type="checkbox"/> Blanco (700) (Personas cuyo origen es de los pueblos originales de Europa, Norte de África o el Medio Oriente) |
| <input type="checkbox"/> Vietnamita (204)  | <input type="checkbox"/> Otra Asiático (299) |   |
|  | <input type="checkbox"/> Hawaiano (301)      |   |
|  | <input type="checkbox"/> Guameño (302)       |   |
|  | <input type="checkbox"/> Samoano (303)       |   |
|  | <input type="checkbox"/> Tahitiano (304)     |   |

**LUGAR DE NACIMIENTO DEL ESTUDIANTE:**

Ciudad: \_\_\_\_\_ Estado: \_\_\_\_\_

País: \_\_\_\_\_

**EDUCACION DE ESTUDIANTE**

Fecha en que asistió por primera vez a una escuela en los EE.UU.

Mes	Día	Año

Fecha en que asistió por primera vez a una escuela en California

Mes	Día	Año

**EDUCACIÓN DE LOS PADRES** – Marque la respuesta que describe el nivel de educación de los padres más educado.

- Con licenciatura o con postgrado (10)
- Se graduó del Colegio (Universidad) (11)
- Algo de Colegio (incluye licenciatura AA ) (12)
- Se graduó de preparatoria (secundaria y preparatoria) (13)
- No se graduó de preparatoria (secundaria y preparatoria) (14)

**ENCUESTA DEL IDIOMA EN EL HOGAR: Indique sólo un idioma (más utilizado) por línea:**

1. ¿Qué idioma / dialecto habla su hijo / hija más frecuentemente en casa? \_\_\_\_\_
2. ¿Qué idioma/dialecto aprendió su hijo/hija cuando comenzó a hablar? \_\_\_\_\_
3. ¿Qué idioma / dialecto es lo que más frecuentemente habla a su hijo/a? \_\_\_\_\_
4. ¿Alguna vez ha tornado su hijo/a el examen ELPAC (Evaluación de Dominio del Idioma Inglés para California)?  SI  NO  NO SE

**¿En qué idioma desea recibir comunicaciones por escrito de la escuela?**  Español  Inglés

**RESIDENCIA** -¿Dónde vive actualmente su hijo/a o familia? (pedido por la federación NCLB) - Por favor, marque la/s casilla/s apropiada/s.

- En una residencia permanente con la familia (casa, apartamento, condominio, casa móvil)
- Con más de una familia en una casa o apartamento (11)
- En un refugio o programa de vivienda en transición (10)
- En un motel/hotel (09)
- Sin residencia (carro o campamento) (12)
- Otra (15) especifique \_\_\_\_\_

**Información de Educación Especial:**

- o ¿Hay informes psicológicos o confidencial disponible de la escuela anterior de su hijo?  Sí  No
- o ¿Alguna vez han suspendido a su hijo/a?  Sí  No
- o ¿Alguna vez al expulsado a su hijo/a?  Sí  No  
Si marco si, cuáles fueron las fechas: \_\_\_\_\_
- o ¿Alguna vez se ha recomendado a su estudiante a una clase o programa de educación especial?  Sí  No  
Indicar programa: \_\_\_\_\_
- o ¿Tiene el estudiante un IEP actual para otros programas siguientes?  Sí  No  
 Clase Especial del Día (SDC)  Programa de Especialista en Recursos (RSP)  Plan Adaptivo de Voz y lenguaje  Sección 504 Plan  Aprendiz de inglés (Título 1)  Otro \_\_\_\_\_
- o ¿Qué servicios especiales ha recibido su hijo/a en el pasado?: (por favor marque todas las casillas que correspondan)  
**Educación Especial:**  Recursos (RSP)  Clase Especial de Día(SDC)  Habla/Lenguaje  504  
**Otros:**  Dotado (GATE)  Remediación de Matemáticas  Remediación de Lectura  
 Desarrollo del Idioma Inglés  Ayuda para Mejorar la Asistencia / Comportamiento  
 Otro(Especifique) \_\_\_\_\_

Firma del Padre/Tutor: \_\_\_\_\_ Fecha: \_\_\_\_\_

BELOW FOR OFFICE USE ONLY						
Proof of Birth:  Type: _____ Verified by _____	Proof of Residence:  Type: _____ Verified by _____	Proof of Immunization  Type: _____ Verified by _____	Entry Reason:	Enroll Date	Assigned Grade:	Permanent ID:



**Student Lottery Form**  
**Formulario de Sorteo Estudiantil**  
School Year / Año Escolar: 2021-2022

Select a School / Seleccione Una Escuela:

- Academia Moderna (TK-5)
- Prepa Tec Middle School (6-8)
- Prepa Tec High School (9-12)

**Student Grade, By Year**

Current School Year: (2020- 2021): Grade \_\_\_\_\_  
Next School Year (2021-2022): Grade \_\_\_\_\_

**Grado de Estudiante, Por Año**

Este Año Escolar (2020- 2021): Grado \_\_\_\_\_  
Próximo Año Escolar (2021-2022): Grado \_\_\_\_\_

Student Information (Please Print Clearly) / Información del estudiante (Por Favor Escriba Claro)		
Legal Name / Nombre Legal		Birthdate / Fecha de Nacimiento
Family Information / Información Familiar		
Parent 1 - Madre/Padre 1	Address / Domicilio	Phone # - # de Teléfono
Parent 2 - Madre/Padre 2	Address / Domicilio	Phone # - # de Teléfono
Legal Guardian - Tutor Legal	Address / Domicilio	Phone # - # de Teléfono
Other Communication Methods / Otros Métodos de Comunicación:		
Email: _____ Other Phone Number/Otro Número de Teléfono: _____		
THE STUDENTS IS LIVING WITH: <input type="checkbox"/> Mother <input type="checkbox"/> Father <input type="checkbox"/> Both Parents <input type="checkbox"/> Legal Guardian <input type="checkbox"/> Other		
EL ESTUDIANTE VIVE CON: <input type="checkbox"/> Madre <input type="checkbox"/> Padre <input type="checkbox"/> Ambos Padres <input type="checkbox"/> Tutor Legal <input type="checkbox"/> Otro		

*ALTA Public Schools shall not discriminate on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristics that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code with an individual who has any of the aforementioned characteristics).*

*ALTA Public School no discrimina con base de las características indicadas en el código de educación, Sección 220 (incapacidad verdadera o percibida, sexo, nacionalidad, raza u origen étnico, religión, orientación sexual, o cualquier característica que está dentro de la definición de crímenes de odio establecido en la sección 422.5 del Código Penal o asociación con un individuo que tiene cualquiera de las características mencionadas).*

OFFICE USE ONLY / PARA USO DE LA OFICINA SOLAMENTE		
Date Received:	Staff Initials:	Sibling Name and Grade:

*California Commission on Teacher Credentialing*

*By virtue of the authority vested in the Commission on Teacher Credentialing and in  
recognition of preparation for service in California Public schools*

**VICTOR AGUIRRE**

*is hereby awarded the*

**Administrative Services Credential**

*together with all the rights, privileges, and responsibilities appertaining thereto*

valid: 08/01/2018 to 08/01/2023

*Linda Darling-Hammond*

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*Linda Darling-Hammond  
Chair, Commission on Teacher  
Credentialing*



*Mary Vixie Sandy*

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*Mary Vixie Sandy  
Executive Director, Commission  
on Teacher Credentialing*

*California Commission on Teacher Credentialing*

*By virtue of the authority vested in the Commission on Teacher Credentialing and in  
recognition of preparation for service in California Public schools*

**VICTOR AGUIRRE**

*is hereby awarded the*

**Multiple Subject Teaching Credential**

*together with all the rights, privileges, and responsibilities appertaining thereto*

valid: 08/01/2018 to 08/01/2023

*Linda Darling-Hammond*

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*Linda Darling-Hammond  
Chair, Commission on Teacher  
Credentialing*



*Mary Vixie Sandy*

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*Mary Vixie Sandy  
Executive Director, Commission  
on Teacher Credentialing*



Educator Information:

Last Name: [VALENZUELA-MUMAU](#)  
First Name: JAMIE  
Middle Name: LEE

Document Information:

Document Number: 150205316  
Document Title: Administrative Services Credential  
Term: Clear  
Status: Valid  
Issue Date: 8/1/2016  
Expiration Date: 8/1/2021  
Original Issue Date: 7/18/2006  
Grade:  
Special Grade:  
SB1969 (Title 5 §80487):

# Jamie Valenzuela-Mumau, Ed.D.

Long Beach, CA 90802

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## Objective

Experienced Administrator at all K-12 site levels, district and county levels to provide a quality educational experience for all stakeholders within an educational community.

## Education

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2010-2014	<b>Argosy University</b> Graduation: Educational Doctorate Educational Leadership and Policy Studies
2000-2002	<b>University of Texas at Arlington</b> Graduation: Master of Arts in Education Educational Leadership and Policy Study
1993-1997	<b>Oklahoma City University</b> Graduation: Bachelor of Science Elementary Education



## Work Experience

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2018 – Present	<b>Alta Public Schools, California</b> Superintendent K-12
2018 – Present	<b>Pacific Oaks College</b> Lecturer Human Development Department Thesis Instructor
2017 – Present	<b>The Core Collaborative, California</b> Consultant Impact Teams
2017 – Present	<b>Coherent Educational Solutions, LLC, California</b> Founder/President/CEO
2015 – 2017	<b>Monterey County Office of Education, California</b> Assistant Superintendent of Educational Services Created and Implemented high quality training for twenty-four school districts and nine charters Managed 7.5-million-dollar budget an increase of 2.5 million over two years. Cultivated local, regional, and state partnerships to address student needs of 77,000 students
2014- -2015	<b>Newark Unified School District, California</b> Director of Special Projects
2012 - 2014	<b>California State University East Bay, California</b> Lecturer, Department of Education
2012 – 2014	<b>Hayward Unified School District, California</b> Director of Assessment, Research, and Evaluation
2002 – 2012	<b>School Districts, California and Texas</b> Principal: High – Soledad Unified School District (2010-2012) Principal: Elementary- Soledad Unified School District (2008-2010) Assistant Principal: Middle School (2002-2008)
1997 – 2002	<b>Arlington Independent School District, Texas</b> Teacher: Middle School Mathematics

Jamie Valenzuela-Mumau, Ed.D.  
Professional Experiences

**Writing**

Argosy University, Dissertation: *Evaluating the effects of a standardized pedagogical strategy on the performance of English Learners*, 2013

Coherent Educational Solutions, *LCAP: Compliance or Focused?* June 2017

**Keynotes**

Soledad Rotary, *Monterey County: Progress toward meeting all student outcomes*, January 2017

**Workshops**

California School Boards Association, *Effectively Monitoring LCAP Implementation*, January 2017

Monterey County Leadership Summit, *Effectively Monitoring LCAP Implementation*, October 2015

Monterey County Office of Education, *Designing an effective LCAP which leads to increased student outcomes*, Various Dates 2016-2017

California State East Bay, *Effective Classroom Management* Various Dates 2012-2014

California State East Bay, *Meeting the Needs of English Learners* Various Dates 2012-2014

**Affiliations**

First 5 Monterey County ([www.first5monterey.org](http://www.first5monterey.org)), Commissioner (2015 – 2017)


National Laboratory for Educational Transformation ([www.nlet.org](http://www.nlet.org)), Senior Advisor K-12  
Innovation and Equity

Association of California School Administrators ([www.acsa.org](http://www.acsa.org)), Member

California State University  
Dominguez Hills  
College of Extended & International Education

Guadalupe Aurora Mendez

Certificate of Completion  
in  
Human Resource Management  
4.5 CEUs 45 Hours

  
\_\_\_\_\_  
Dean  
College of Extended & International Education  
Spring 2013

**Victor B. Aguirre**

Work: 323-800-2743

email: [v.aguirre.hs@prepatec.org](mailto:v.aguirre.hs@prepatec.org)

**CREDENTIALS**

Professional Clear Administrative Services Credential  
Professional Clear Multiple Subject Teaching Credential

**EDUCATION**

M.A., Education – Technology, July 1992  
Pepperdine University Culver City, CA

B.A., Social Science, January 1989  
University of La Verne La Verne, CA

**PROFESSIONAL EXPERIENCE:**

*PREPA TEC LOS ANGELES HIGH SCHOOL*

**Head of School**

2018 – Present

Serve as the instructional leader focusing on academic quality of school; ensuring students receive exemplary International Baccalaureate education, while managing day-to-day school operations. Oversee implementation of approved curriculum and provide resources for necessary teacher and staff training and development. Manage accreditation and maintenance processes, and develop strategic plans to improve academic programs and outcomes. Devise innovative concepts, ideas, and plans to engage parents in the education process. Supervise professional, paraprofessional, administrative, and support personnel, and develop, implement, and evaluate programs and operations supporting day-to-day operations.

*SOLEDAD ENRICHMENT ACTION CHARTER*

**Regional Principal and Director of Accountability**

2004 – 2018

Directed and managed curriculum and instructional program for 1200 at-risk, high risk students in the SEA's Community Day/County Community School program (9-12). Established Curriculum and Interventions committees responsible for aligning State Content Standards and instructional practices for at-risk students. Facilitated the creation of a Professional Learning Community in which adult practices are collaboratively examined and modified based on data collected. Created and maintained a positive climate for growth in students, staff, and community by transforming eighteen sites into four clusters, and establishing small learning communities. Served as the District Assessment Coordinator, Categorical Programs Director; oversaw and managed CALPADS. Provided training and guidance to staff in state and local assessment preparation and administrations. Provided leadership in curriculum development and instructional coaching. Facilitated and prepared all, federal, state and authorizing agency reports. Provided leadership and direction in establishing policies, procedures and protocols related to student enrollment, records, and assessments.

*RIVERSIDE UNIFIED SCHOOL DISTRICT*

**Principal, University Heights Middle School**

1997 – 2004

Monitor curriculum and instruction aligned with state content standards for a diverse student body of 970 individuals. Facilitated the creation of a Professional Learning

**Victor B. Aguirre**

Community. Maintained a strong partnership with University of California, Riverside. Instituted the Jostens Renaissance program to celebrate student achievement and staff accomplishments. Applied and was awarded State GEAR-UP grant to create a college-going culture. Increased AVID program from 2 eighth grade classes to 3 and added 2 seventh grade classes. Instituted the administration of the PSAT exam for 150-200 seventh and eighth grade students per year. Served as Cluster Principal; as member of Standards for the Teaching Profession Evaluation Committee establishing evaluation criteria and protocols.

**Assistant Principal**

1994 - 1997

Established and maintained an effective student discipline and attendance program for 800 students. Assisted in the responsibility and direction of the instructional program. Responsible for the supervision of school plant, maintenance, use of buildings and grounds. Facilitated monthly Student Intervention Team (SIT) meetings. Summer School Principal for 3 years. Participated in selection, assignment, and evaluation of certificated and classified personnel. Assisted Principal with the coordination of school-wide activities, faculty meetings, staff development training, and SIP days. Increased involvement of parents in the education of students via Student Led Conferences with all Title One students.

*POMONA UNIFIED SCHOOL DISTRICT*

**Teacher/School Site Specialist**

1989 - 1994

Sixth grade bilingual/transitional teacher and 4<sup>th</sup> grade teacher. Assisted Principal in the coordination of all school-wide activities, faculty meetings, staff development planning and delivery on Student-Free Days. Responsible for school discipline and awards program for 860 (k-6) students. Served as a member of School Leadership Team, School Site Council, Student Study Team, and Human Rights Committee. Produced and translated English/Spanish parent-school communications. Co-facilitated the Pomona Parent [parenting] Project in Spanish. Developed and implemented the School Earthquake & Disaster Plan. Provided technical assistance and information in classroom use of instructional technology. Coordinated the development and implementation of the Technology Use Plan, and co-authored AB1470 and AB1510 Technology Grants.

**PROFESSIONAL ACTIVITIES**

- Member, LACOE District Assessment and Accountability Network (DAAN), 2007 -2018
- Participant, California Educational Research Association, 2007 - 2015
- Participant, California School Leadership Academy (CSLA), 1997-1999
- Member, UCR Delegation of Scholars and Educators; Havana, Cuba, summer 1999
- Member, UCR University East Side Community Collaborative, 1994-2004

**ADDITIONAL INFORMATION**

Bilingual and biliterate in Spanish

**PROFESSIONAL REFERENCES**

Hasty, Jason  
Executive Director  
[Hasty\\_Jason@lacoedu](mailto:Hasty_Jason@lacoedu)  
562.803.8451

Christophi, Rami  
Project Dir., Title I  
[Christophi\\_Rami@lacoedu](mailto:Christophi_Rami@lacoedu)  
562.401.5476

Godinez, Margaret  
Retired Superintendent

[REDACTED]  
[REDACTED]  
[REDACTED]

**Guadalupe A. Mendez**  
guadalupem@academiamoderna.org

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#### **OFFICE ADMINISTRATION**

Able to communicate effectively and professionally by building collaborative relationships and relating to others in an open friendly and respectful manner. Able to provide support in the administrative field by being organized, disciplined and committed to promoting quality service.

**EDUCATION** University California Los Angeles Dominguez Hills  
Certificate: Human Resource Management Extended Education: 2012

California Sate University Dominguez Hills  
Bachelor's Degree: Liberal Studies August 2005  
Human Resource Management Certificate: May 2013

#### **EXPERIENCE AND ACCOMPLISHMENTS**

##### **Senior Director of Human Resource**

Directly responsible for overall administration, coordination, and evaluation of the Human Resource Department.

- Annually review and make recommendations to Executive Management for improvement of Agency's policies, procedures, and practices on personnel matters
- Responsible for Agency compliance with Federal and State legislation pertaining to all personnel matters
- Communicate changes in Agency personnel policies and procedures and ensure proper compliance is followed
- Assist executive management in the annual review, preparation and administration of Agency wage and salary program
- Coordinate terminations and transitions
- Consult with legal counsel as appropriate, and/or as directed by the CEO on personnel matters
- Work directly with department managers to assist them in carrying out their responsibilities on personnel matters
- Recommend, evaluate, and participate in Staff Development for Agency
- Develop and maintain a human resource system that meets Agency personnel information needs
- Staff supervision
- Participate on special projects and additional responsibilities
- Maintain ALTA Public Schools personnel files in compliance with applicable legal requirements
- Custodian of Records
- Keep employee records up to date by processing status changes in timely fashion
- Maintain listing of approved foundation positions along with assigned salary grade levels
- Process personnel action forms and assure proper approvals; disseminate approved forms
- Maintain budget spreadsheet that includes salaries; payroll
- In collaboration with the Chief Executive Officer oversee payroll
- Prepare paperwork required to place employee on payroll and establish personnel file
- Assist in hiring process by coordinating job postings, review resumes and perform reference checks
- Maintain Employee Handbook with updated resolutions and other pertinent information, as needed
- Coordinate and manage Health Benefits
- Provide training to office staff
- Coordinate and perform internal audits
- Manage leaves of absence

**Office Manager: Alta Public Schools**

**Teacher's Assistant**

**Literacy Resource Specialist (WIC PROGRAM)**

**Certified Nutrition Program Assistant (WIC PROGRAM)**

**Supervision and Management (WIC PROGRAM)**

**Clerical Assistant (WIC PROGRAM)**

**EMPLOYMENT HISTORY**

**Alta Public Schools**

**Supervisor: Xavier Reyes**

2410 Broadway  
Walnut Park, CA 90255  
(323-923-0383)

**2009 - Current**

**Hooper New Primary Center**

**Supervisor: Mike Shaw**

1280 E. 52nd street.  
Los Angeles, CA 90011  
(323-233-5866)

**2006 - 2009** Teacher's Assistant

**Public Health Foundation WIC Program**

**Supervisor: Nancy Wong**

12781 Schabarum Avenue. Irwindale, CA 91706 (626)856-6650

**2002-2003** Literacy Resource Specialist

**1995-2002** Certified Nutrition Program Assistant

**1988-1994** Clerical Assistant

Memberships:

SHRM Member

PIHRA Member

Skills:

Multitasking Ability

Microsoft Word, Excel

Language: Spanish- Fluent (read/write/speak)

**Professional Development and Community Activities**

- Human Resource Management: ongoing
- Human Resource Conference: ongoing
- Site Supervisor Permit 2008
- Sign Language One: Fall 2005
- School Volunteer: ongoing
- Early Literacy Workshops/Teacher conferences
- Girl Scout Leader
- TBALL Coach



## XAVIER REYES

### PROFESSIONAL EXPERIENCE

#### **CEO, Alta Public School, Los Angeles, CA - January 2008 to present**

- Successfully developed and launched Alta Public Schools K-12 with an annual budget of approx.\$20M
- Charged with day-to-day operations, budget development and reporting, communications and marketing, fund development, compliance, human capital, staff professional development, strategic planning, physical plant, virtual properties development
- Successfully launched Free Cash for College, Choices Expo, CA Charter Schools Job Fairs

#### **Director, School Development and Outreach, CCSA, Los Angeles, CA October 2005 to January 2008**

- Successfully developed and launched *Charter Launch*, a statewide charter school development training program that prepared educational leaders to successfully launch and operate charter public schools. As a result of the program, Loyola Marymount U. shown interest in establishing an articulation agreement for a Masters of Education program and the New York Charter School Association showed interest in expanding the Charter Launch program nationally. Additionally, the US Department of Education granted \$3.7 million to open more charter schools under NCLB through the Charter Launch program.
- Created educational program from research position to fully functioning program in less than four months by formulating and directing all aspects of operations, product development, marketing, curriculum, positioning strategies, programming, staffing, organizational articulation and budget management.
- Organized high-profile project advisory cohort of existing school operators; directed logistics and trained a statewide facilitator staff; managed daily operations for the statewide program to assist new school developers.
- Assisted over thirty new charter school teams in the development of their state-standards-aligned schools; through classroom direct instruction and through on-line instructional approaches, delivered instruction and guidance for educational leaders.
- Designed and executed strategic marketing and promotional plan that achieved exceptional market penetration and resulted in exceeding projected attendance and revenue goals by 50 percent in our teacher recruitment job fairs.
- Maximized modest budget of \$7K to orchestrate multi-media marketing campaign that resulted in numerous placements and ad equivalencies yielding 5.7 million audience impressions in one month's time- many at EdJoin.com.

#### **New Facilities Community Outreach Rep., Los Angeles Unified School District July 2004 to October 2005**

- Developed and implemented outreach strategies providing a vital forum between community and school district.
- Executed proactive communications, briefings and community meetings for new schools on project definition, site selection, relocation, design, environmental health and safety and construction.

#### **Director of Communications and Educational Programs, CHIRLA, Los Angeles, CA February 2002 to July 2004**

- Developed and implemented communications plans for all federal, state, and local immigration policy

- Cultivated funding; developed and managed numerous community education programs, such as with First Five CA.
- Serve as spokesperson, and oversaw all organizational communications and events.
- Developed and implement community education/outreach for hard-to-reach communities, as AB540.
- Produced and implement plan to extend to immigrant students the “Free Cash for College”
- Developed and implemented plan to address immigrant barriers to healthcare: used focus groups in four languages throughout California, developed collateral based on policy evaluation and findings to implement outreach plan.

**V.P. of Marketing and Public Relations, Synercomm & Marketing, San Diego, CA  
November 1994 to February 2002**

- Managed numerous client accounts focusing on Hispanic marketing, e-commerce development, event marketing and development, product development, graphic design, advertising copy, translations and adaptations, entertainment publicity, custom publishing, and public relations.
- Functioned as in-house Publisher and Editor of Latinos Magazine, a national bilingual consumer magazine with a production run of 70,000.
- Conceptualized, designed and supervised marketing collateral, media kits, and campaigns advertising for such clients as the Hispanic Chamber of Commerce.
- Developed and implemented public relations plans for national and local markets with such clients such as Jones Soda.
- Produced and implemented special events programs for events of approximately 150,000 people, including Harbor Days in Chula Vista, CA and Pluma Awards with the National Hispanic Media Relations Association.
- As Internet Developer and Editor of Yavas.com; designed, developed and launched e-commerce Web site generating an increase in sales of over 200 percent.
- Developed and implemented new media public relations and marketing campaigns for e-commerce

**EDUCATION and PROFESSIONAL DEVELOPMENT**

- *BA in Political Science*, San Diego State University, San Diego, CA, 2002; Minor: Art History
- *Master Public Administration*, Cal State University Los Angeles, Los Angeles, CA, completed in 2004
- *Certificate in International Baccalaureate DP*, Southeast Louisiana University, Louisiana, 2016
- *Certificate in Advanced Educational Leadership*, Harvard University, Cambridge, MA, 2020

**CIVIC AFFILIATIONS and ACTIVITIES**

- Board Member, PUC Schools, Burbank, CA 2019-present
- Founding Board Member, Design High School, Los Angeles, CA, 2006-2007
- Board Member, Teach Public School, Los Angeles, CA, to 2017
- Board Member, Goethe International School, Los Angeles, CA, to 2017
- Board Member, Fair Housing Foundation, Long Beach, CA, 2002-2003
- Member: Advisory Committee, First 5 L.A., Los Angeles, CA 2002-2003
- Convener: Spa 6 & 7, LA County Children’s Planning Council, Los Angeles, CA, 2001-2003



Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

Name of Board Member: Azucena Chavarria
Name of Proposed/Renewing Charter School: Prepa Tec LA HS

CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\*

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance.  
Board members key responsibilities is to ensure the academic success of every student through putting in place acadmic goals. They can achieve this by making sure processes and operations are in place and in accordance to it bylaws. They collectively direct/guide the charter schools affairs and ensure they are financially responsible as well. If I were to prioritize, I would say the key role is to achieve the goals of the stakeholders, in this case the students educational goals. Secondly, the operational and financial sustainability of the organization.
2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific.  
Alta Public Schools' International Baccalaureate (IB) program is a unique and innovative

\* This questionnaire must be current within 12 months of petition submission.

  
Board Member  
Initials



Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

program offer that is only offered by 4 schools in the district. Alta Public Schools is the only one offered in this community, therefore serving a community that is underserved and low income. With this program students will be exposed to a more academically rigorous and well balanced curriculum to better prepare them for college. Alta is one of three schools with the highest graduation rates and college acceptance in the region. Through the Education Committee I serve in, we will work on ensuring our students see substantial gains in SBAC testing.

3. Please describe the specific expertise and experience, as well as personal attributes, that you bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices.

I have served in many committees for over the last 10 years for a high performing school district. I have learned many best practices that I can share. In addition, I work for a top technology company who promotes filling the gap on our great digital divide. A company who encourages volunteering in areas we are very much vested in.

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict.

If there ever was a scenario where as a Board Member I needed to vote to benefit a vendor, employee or partner of Alta Public Schools and I had vested interest via a business partnership or a personal relationship, I would abstain from voting. I would also not comment as to not influence the vote one way or another.

5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions?

The board needs to make sure decisions are based in accordance to its bylaws as well as what is best overall interest of all stakeholders.

6. Describe your experience and/or connection with the community that your school proposes to serve.

I grew up in an underserved community like the students at Alta Public Schools and my desire to serve is because I see my young self in the students we serve. I was fortunate to go to college and that alone has open many career opportunities for me that I want the same for the students we serve. I believe in the opportunity to provide a safe space in schools where students can learn, do well and the outcome will lead them to higher education.

7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision?

The hardest professional decision I had to make was not to take a job offer that would have provided me with more financial security, a faster career track to a management job and the opportunity to work for a well known and respected company. At the time, I had my first

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

born starting kindergarten and a 2 year old. The new job would require even more travel than what I was already doing. I decided that being there for my children was more important and fundamental to their academic and emotional well being so I opted to take a slower career track for the overall benefit of my family. Best decision ever!

8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates?

Would love to see more financial/fundraising and human resources expertise on the board.

9. Please identify your relationship, if any, with each of the following:

a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)  
 Non-immediate family (Specify: \_\_\_\_\_)  
 Professional/business Friend (Specify: \_\_\_\_\_)  
 Casual/social (Specify: \_\_\_\_\_)  
 Other (Specify: \_\_\_\_\_)  
 None

b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)  
 Non-immediate family (Specify: \_\_\_\_\_)  
 Professional/business Friend (Specify: \_\_\_\_\_)  
 Casual/social (Specify: \_\_\_\_\_)  
 Other (Specify: \_\_\_\_\_)  
 None

\*This questionnaire must be current within 12 months of petition submission.

  
Board Member  
Initials



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- Non-immediate family (Specify:\_\_\_\_\_)
- Professional/business Friend (Specify:\_\_\_\_\_)
- Casual/social (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- Non-immediate family (Specify:\_\_\_\_\_)
- Professional/business Friend (Specify:\_\_\_\_\_)
- Casual/social (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- One or more is non-immediate family (Specify:\_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify:\_\_\_\_\_)
- One or more is a friend (Specify:\_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- One or more is non-immediate family (Specify:\_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify:\_\_\_\_\_)
- One or more is a friend (Specify:\_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.

  
Board Member  
Initials



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**


10. List other charter schools for which you serve as a board member or of which you are an employee.

- None  
 Specify: \_\_\_\_\_

11. Do you have a child or any relative who attends the charter school?

- None  
 Yes, specify relationship and grade level \_\_\_\_\_

Azucena Chavarria  
Printed Name of Board Member

  
Signature of Board Member

9/9/20  
Date

\* This questionnaire must be current within 12 months of petition submission.

Form – REV 05/14/18

  
Board Member  
Initials

**AZUCENA CHAVARRIA**

**PROFESSIONAL PROFILE**

A solutions-driven leader with over 20 years of measurable results in management and marketing for first-rate employers. Equally effective in both strategic and tactical roles. A relationship manager focused on boosting the bottom-line, negotiating win-win agreements and strengthening partnerships. Possesses the knowledge, experience and insight to provide sound and reliable advice to senior management. Uncompromising commitment to professionalism, ethical conduct and employer representation. Regarded by managers, colleagues and partners. Bilingual, bicultural and bilingual professional with experience in Latin American markets.

**EXPERIENCE**

**HP Inc, – Partner Business Manager**

**2012 - Present**

- Work with distribution partners (SYNNEX & Ingram Micro) and HP Category to better align HP’s strategic priorities with SYNNEX’s overall business objectives and tactics to achieve year over year revenue growth goals as well as maintain/grow share of wallet (SOW).
- Engage HP resources and leverage senior executives to build strategic relationships with SYNNEX to ensure long-term business opportunities such as our A3 and MPS initiatives.
- Conduct quarterly business reviews, track and analyze partner sales and market share trends.
- Serve as a single point of contact for day to day issues on bid deal questions, programs, pricing, inventory, roadmap questions, NPI support, training, demand generation, incremental investments and most importantly document top partner issues to drive resolution.
- Establish and maintain account marketing plans to ensure all proposed and planned marketing campaigns are aligned and well executed with measurable returns on investment. Manage a \$1.4M marketing budget.
- Support Sales Operation teams with forecasting/inventory management to maintain healthy inventory levels and meet required goals.
- Provide direction, training and resources to a team of 12 HP Champions to better promote HP’s key offerings to our 2<sup>nd</sup> Tier resellers.
- Conduct sales and tech support trainings to build awareness of HP’s key initiatives.
- Drive cross pollination with Supplies, Services, HPS and OPS teams to share best practices and consolidate partner meetings.
- Develop business relationships with top resellers through onsite/offsite trainings/visits to discuss net new business opportunities.

**Hewlett Packard, Fountain Valley, CA – Channel Development Manager Print**

**2010 - 2012**

- Work with Category, Marketing and Sales Field organizations to develop and implement account specific 4P business plans for CSP and DRC partners. Plans include setting goals which tie directly to HP ASPIRE goals.
- Provide partner funding based on partner marketing plans and incremental proposals and ensure plans align to HP priorities and provide a measureable return on investment.
- Develop, communicate, implement and manage programs like Street Fighter Funds, Burst Weeks and Volume Pricing Programs to help close quarterly gaps and accelerate sales on specific product lines.
- Work with marketing and category to drive new and fresh ideas to drive growth in the channel.
- Host weekly calls with CSP and DRC PBMs to be able to proactively address areas of concern and lead bi-weekly calls with Category and PBMs to specifically communicate BU programs, products and marketing content to PBMs.
- Act as the central point of contact for day to day issues on pricing, roadmap questions, NPI support, demand generation and incremental investments, and any other complex issues needing resolution.
- Work with Marketing team and Category to drive new and fresh ideas to drive growth in the channel.

**Ingram Micro, Santa Ana, CA – Sr. Marketing Manager**

**2001-2010**

- Managed Hewlett Packard (HP) Imaging Printing Group and Supplies marketing channel strategy. Produced and implemented HP quarterly marketing plans to drive sales based on HP’s key initiatives.
- Designed and developed promotions, programs, trainings, events and communication pieces to support our internal sales, field representatives and customers.
- Drove specific sales programs and trainings to help drive specific quarterly sale goals.
- Analyzed market research industry data and competitive landscape to identify incremental business opportunities and therefore develop category programs, customer loyalty programs and vertical market programs.
- Provided ongoing and comprehensive quarterly return on investment reports and presented results to HP and internal management.
- Forecasted and budgeted marketing revenue of more than \$4 million dollars to ensure profitability of HP and Ingram Micro.
- Coached and directed Associate Marketing Managers and HP Champions.

**TNS MARKET DEVELOPMENT, San Diego, CA - Qualitative Project Manager/Director**

**1999-2001**

- Designed market research projects for Fortune 500 companies, such as Proctor & Gamble, Pfizer and Wal-Mart in major US Hispanic/Latino markets and Latin America.
- Identified marketing and branding opportunities for clients/industry leaders, including Nissan and Kraft Foods.
- Produced discussion guides and final reports with key findings and recommendations.

**SAN DIEGO PADRES BASEBALL CLUB, SD, CA - Marketing Coordinator, Hispanic/Multicultural**

**1996 - 1998**

- Created and managed TV, Print and Radio advertising for Spanish-language markets.
- Proposed, planned and monitored departmental budget.
- Developed and implemented high profile promotional events for the general, Hispanic/Latino and other niche markets.
- Advanced international media relations goals and objectives. Played key role in international event of First Regular Season Series played outside the US/Canada, held in Monterrey, Mexico.
- Managed agency contracts as well as community partnerships. Identified emerging corporate sponsorship opportunities.

**PROFESSIONAL ACHIEVEMENTS/AFFILIATIONS**

Achieving the HP Way Award, Q2’20  
Masuda Middle School Site Council, 2018  
Fountain Valley School District LCAP committee member, 2013 – 2017  
Quarterly “HERO” Award Q4 2007, Ingram Micro  
Employee of the Quarter, 1998, San Diego Padres Baseball Club

DELAC District Committee Member, 2018, 2019, 2020  
Fountain Valley School District Volunteer Award, 2017  
Cox School Site Council Member, 2009-2011/2015-2017  
President 2000/2001, Rotary Club, Southeast San Diego

**EDUCATION**

International Business, Latin American Studies and Spanish emphasis, BA,  
SAN DIEGO STATE UNIVERSITY, San Diego, California

**1996**





Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

Name of Board Member:

RAUL CARRANZA

Name of Proposed/Renewing Charter School:

Prepa Tec LA High

CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\*

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance.

A charter school board coordinates activities that help the board achieve its goals and operates in accordance with its bylaws. They ensure that the board is functioning effectively and the assembly members meet high standards for outstanding public service and governance. Key roles for public charter school governing boards among others is the board chair, co-chair's treasurer, and secretary. These members are responsible for the full range of functions of the board. They advance board meetings, supervise the work of the special service committees, and are mainly involved with the school leader.

The highest priority for the board is providing the support school leaders need for them to accomplish the mission set forth for students and their communities. Members must actively engage school leaders to develop long and short term goals that are aligned with

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

the needs of the specific students they serve. They must analyze quantitative and qualitative data tied to student performance, while thoroughly investigating opportunities to improve student outcomes. An accountable board will use the data collected from students, families, staff, and community members, to respond appropriately.

The next priority is setting the expectation for special committee's operations and communication with stakeholders. Our committees are accountable for meeting annual goals. When objectives are set committee members use their specific, content-rich expertise, to facilitate a more thorough discussion and analyses, resulting in well-informed recommendations to the entire board. The format of these sub-committees are lean with concisely defined needs that will be addressed to elevate our work.

Finally, a charter school board must govern itself effectively in order for the school to succeed. The governing board must have good professional practices which create a core foundation and synergy that allow the board to advance on its mission and ensure high student achievement. A successful charter school board emphasizes student achievement, acts strategically, recruits an exceptional school leader, raises and uses resources wisely, and fulfills all compliance expectations, but it only manages two things: the school leader, and itself. Charter school boards must manage themselves by committing to implement proven best practices regarding board composition, committee structure, meetings, and academic support.

2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific.  
An Innovative feature of Prepa Tec High School Los Angeles is IB program. The IB Program is a rigorous program designed to prepare students for any post-high school education especially University level work. Students are taught and then asked to perform at a University level of work, commitment, and dedication. Time management is just as important as the student's desire to learn and become a life long learner.
3. Please describe the specific expertise and experience, as well as personal attributes, that you bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices.

Having served as a teacher and school administrator in Los Angeles, particularly for low - income Black and Brown children gives me valuable insight into the practices at a school level that lead to academic success and to failure. As a board member my focus will specifically be on using data to to articulate and monitor instructional initiatives that seek to close the achievement gap between the students our school serves and neighboring schools

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**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict.

School board members can be assets to a charter school in their efforts to develop often times because of their political influence, access and control of resource and or their positions of power. However, conflicts of interest or what seems to be a conflict of interest can occur. For example, if school A has a board member who work for supply company B. If the school wants wants to by supplies from company B, the school would have to follow it's Conflicts of Interest policies and procedures to ensure that no conflict exists, otherwise it could not enter the contract.

Specifically, I would expect the board members to be strong enough to call out the conflict and raise the issue. An initial conversation can regarding the concern can take place between the board members, consulting outside counsel as needed.

5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions?

The single most important factor of course is legality and ethicality. I don't think the board should agree to take any action that is not defensible. Second most important is whether a decision or action brings us closer to achieving our vision and mission as articulated

6. Describe your experience and/or connection with the community that your school proposes to serve.

I have been serving the LA community in some capacity for over 25 years. Have worked both as teacher and school administration at various school sites and organozations. The past 11 years have been with TEACH Public Schools.

7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision?

Given the current Covid-19 situation. Making the decision to move to a distance learning model perhaps before the other surrounding school/districts made the switch was a difficult but at the same time an easy decision to make for the health and safety of our stakeholders. Lots on unknowns in March of 2020. This decision allowed us to continue to provide a quality educational program to our kids and keep them out of harms way.

8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates?

Depending on the balance of expertise of the board, I would look for someone that can meet the board's needs . If we are looking for someone with financial expertise, then I

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**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

would want to see evidence of that. Similarly with operations or instruction. Secondly, I would like someone that understands the urgency of our mission and feels a personal stake in the outcome.

9. Please identify your relationship, if any, with each of the following:

a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.

A handwritten signature in blue ink, appearing to be a stylized letter 'e' or similar.



**Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT**

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

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**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

10. List other charter schools for which you serve as a board member or of which you are an employee.

- None  
 Specify: TEACH Public Schools

11. Do you have a child or any relative who attends the charter school?

- None  
 Yes, specify relationship and grade level \_\_\_\_\_

Raul Carranza

Printed Name of Board Member

A handwritten signature in blue ink, appearing to read "Raul Carranza".

Signature of Board Member

09/01/2020

Date

\* This questionnaire must be current within 12 months of petition submission.

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Handwritten initials in blue ink, appearing to be "RC".

Board Member  
Initials



Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

Name of Board Member:

EDDIE MARTINEZ

Name of Proposed/Renewing Charter School:

PREPA TEC LA HIGH SCHOOL

CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\*

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance. *Fiscal Oversight, Increasing Academic Achievement, Advancing the Mission, Management of Executive and Itself.*
2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific. *Learning through inquiry and honors for everyone.*
3. Please describe the specific expertise and experience, as well as personal attributes, that you bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices. *7 years in Charter School and after School Programs, in Development and Management.*

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Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict. *Conflict of Interest exists when a Board Member Self-Deals which may trigger Investigation and Determine eventual dismissal.*
5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions? *Ample Information.*
6. Describe your experience and/or connection with the community that your school proposes to serve. *I've been Living in my Community for over 20 years and have been Serving for the same amount of time.*
7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision? *I believe that Ample information is always the key before making the right choice for Children.*
8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates? *Always Consider their interest in Children Education first, Love for the Community and Professional Background.*
9. Please identify your relationship, if any, with each of the following:
  - a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.
    - Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
    - Non-immediate family (Specify: \_\_\_\_\_)
    - Professional/business Friend (Specify: \_\_\_\_\_)
    - Casual/social (Specify: \_\_\_\_\_)
    - Other (Specify: \_\_\_\_\_)
    - None
  - b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.
    - Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
    - Non-immediate family (Specify: \_\_\_\_\_)
    - Professional/business Friend (Specify: \_\_\_\_\_)
    - Casual/social (Specify: \_\_\_\_\_)
    - Other (Specify: \_\_\_\_\_)
    - None

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Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

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Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

10. List other charter schools for which you serve as a board member or of which you are an employee.

- None  
 Specify: \_\_\_\_\_

11. Do you have a child or any relative who attends the charter school?

- None  
 Yes, specify relationship and grade level \_\_\_\_\_

Edwardo Martinez

Printed Name of Board Member

9/8/2020

Date

  
Signature of Board Member

\* This questionnaire must be current within 12 months of petition submission.

Form - REV 05/14/18

EM  
Board Member  
Initials

**Eduardo Martinez**

**Objective**

- I am seeking a manager position at your respectable corporation, where I can work in challenging environment and expand my experience in this field and utilize said experience to increase both customer satisfaction and the overall corporate reputation and profitability.

**Skills**

- Strong sense of responsibility -Flexible-willing to take on a variety of tasks -Neat, efficient, thorough – Cheerful outlook, positive attitude –Strong motivation and dedication to the job –Self motivated – Goal-oriented -Willing to do extra work to gain valuable experiences –Ability to learn quickly –Able to work well under pressure –Able to work well unsupervised- Bilingual English/Spanish- Over 24 years of customer service- Proficiency with computers and Microsoft Word

**Education**

- Certificate in Real Estate  
2006
- Certificate in Massage Therapy  
2003
- Los Angeles Community College  
2000-2002
- High School Diploma from El Camino Real High  
1992

**Job Experience**

- **Thrivent Financial, Financial Professional** in Glendale, CA. 06/2016- Current
  - ❖ Build, manage, and market relationships(including non-profits) with communities in the Latino Market
  - ❖ Provide one on one financial guidance and connect members to Thrivent products, businesses, and member benefits
  - ❖ Aide in increasing healthy and positive financial habits
- **New York Life Insurance, Financial Professional** in Glendale, CA. 06/2016- 06/2018
  - ❖ Build relationships with communities
  - ❖ Guide to make good decisions that promote financial security
- **Rent A Wheel/Rent A Tire, Assistant Manager** in South Gate, CA. 03/2008- Current
  - ❖ Manage store operations, merchandize sales, profit/loss statements
  - ❖ Open and close business/take payments
  - ❖ Aide in increasing revenue and customer base
- **Fed-Ex, Driver** in Los Angeles, CA. 01/2007- 05/2008
  - ❖ Deliver packages to destination on a timely manner and safely manner
  - ❖ Managed and organized vehicle for daily deliveries
  - ❖ Maintain vehicle in good condition

## Eduardo Martinez

- **Premier Furniture, Credit Account Manager** in Rialto, CA 07/2006- 11/2006
  - ❖ Managed acquisition of accounts
  - ❖ Managed customer service and sales
  - ❖ Delivery and installation
- **Target Corp., Team Leader** in Cerritos, CA 03/2005-06/2006
  - ❖ Lead and managed 35 employees
  - ❖ Observed workers to acquire their knowledge of methods, procedures, and standards required for performance of duties
  - ❖ Oversaw distributions and stocks of all departments
  - ❖ Received and ordered merchandise as needed
  - ❖ Responsible for prompt, orderly display of merchandise as well as storage of merchandise
- **Aaron's Sales and Lease, Store Manager** in Ontario, CA. 11/1996-02/2005
  - ❖ Managed store operations, profit/loss statements, home office staff functions, and furniture
  - ❖ Credit account management
  - ❖ Aide in increasing revenue and customer base
  - ❖ Implemented company policies and practices that affect each phase of the business
  - ❖ Observed workers to acquire their knowledge of methods, procedure, and standards required for performance of duties
  - ❖ Delivery and installation as needed

### Volunteer Experience

- **Volunteer** at St. Columbkille School, Los Angeles, CA. Current
- **Business Owner** of Pecado Lifestyle Clothing, Los Angeles, CA. 2007- Current
- **Quality Control Manager** at Calamity Jane, Los Angeles, CA. 1993-1995
- **Clerk** at Archdiocesan Youth Employment Services; Los Angeles, CA. 1993-1994
- **Instructor** at Mother of Sorrow School; Los Angeles, CA. 1992-1993
- **Volunteer** at YMCA of the USA; Los Angeles, CA. 1992-1994

### Reference

- Karla Briceno; Former Principal and Director of Marketing and Development, St. Columbkille School; [REDACTED]
- Deeno DeSantiago; Photographer; ([REDACTED])
- Colonel Mitchell; Sheriff; ([REDACTED])

**GREGORY L. TANNER, ESQ.**



**Education:**

**Juris Doctor degree (JD) 1990**  
**San Joaquin College of Law, Fresno, California**

**Bachelor of Arts - International Relations 1983**  
**San Francisco State University, San Francisco, California**

**Memberships:**

**Board of Directors - Alta Public Schools, Walnut Park, California**  
**California State Bar Association for attorneys**  
**Ninth Circuit Court of Appeals**  
**United States District Court - Central and Eastern Districts**

**Professional Experience:**

**Gregory L. Tanner, Esq. Freelance 2017 to present**

**Partner, Malmquist, Fields & Camastra, Glendale, California. 2001-2017**  
Management oriented practice in all areas of workers' compensation defense including complex litigation and trials; serious and willful defense; 132a claims and subrogation.

**Board Member, Alta Public Schools, Walnut Park, California**

**Instructor, Insurance Educational Association, Newport Beach, California**  
Advanced Workers' Compensation Law. 2003-2005.

**Attorney, Gabriel & Felchlin, Glendale, California 2000-2001**  
Management oriented practice in the areas of labor and employment law and workers' compensation defense. Subrogation Practice.

**Attorney, Green & Shinee, Encino, California 1991-1993; 1997-2000**  
Public Sector Labor Law.  
Writ Practice: CCP Section 1085 and 1094.5 writs; appeals of administrative decisions to Superior Court by way of writ of mandate and to the Court of Appeal for appellate review.  
Internal Affairs Investigations: Represented peace officers during Internal Affairs investigation interviews of the officer's conduct and during officer involved shootings.

**GREGORY L. TANNER, ESQ.**

Page two

Administrative Practice: Represented peace officers and other public sector employees throughout the disciplinary process through administrative evidentiary trial or binding arbitration. Represented public sector labor unions in contract arbitration cases and cases involving unfair labor practices. Practiced before the Los Angeles County Civil Service Commission, Los Angeles County Employee Relations Commission, California State Personnel Board and other public agencies including City of Pasadena and City of Torrance.

**Attorney, Law Office of Fred Wright, Torrance, California 1993-1995**

Civil Litigation: Substantial litigation of employment related matters including sexual harassment and employment discrimination. Civil Rights litigation.

Workers' Compensation: Representation of applicants.

**Attorney, Tuttle & McCloskey Fresno, California 1990-1991**

Public Sector Labor Law: Representation of Fresno Teacher's Association in writ of mandate proceedings. Representation of the City of Dinuba in disciplinary hearings.

General Civil Litigation: Personal Injury

Bankruptcy Practice

**Bilingual: Spanish and English**

Member: The State Bar of California, December 5, 1990 - passed Bar on first attempt  
United States District Court, Eastern District  
United States District Court, Central District  
Ninth Circuit Court of Appeal  
Labor and Employment Law Section, State Bar of California  
Workers' Compensation Law Section, State Bar of California

Speaker and Seminar panel member at various workers' compensation seminars including CAAA-LA Metro Chapter; and also various employers and insurance carriers. Author of several articles and publications on workers' compensation topics.



**Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT**

Name of Board Member: Gregory Tanner
Name of Proposed/Renewing Charter School: Prepa Tec LA High School

**CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\***

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance.  
The Board is responsible for the health and welfare of the students and the success of the school and the district. We have a fiduciary duty and we are responsible for the financial health of the school. We are also charged with keeping the highest standards for academic learning and achievement.
2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific.  
The schools seek to integrate technology in the curriculum in order to maintain an innovative edge. The school is an 18 school with international standards of learning to better train students and provide an international world view. The schools seek the best staff in order to ensure creative and critical thinking. Students are encouraged to participate

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

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in community service-based activities all of which to align with current standards and Common Core principles.

3. Please describe the specific expertise and experience, as well as personal attributes, that you bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices.

In the past as a lawyer I worked with both school districts and the teachers unions regarding education and teacher issues. I continue to work as a lawyer in other areas of practice all of which helps me to bring a rational and analytical approach to solving problems and providing an innovative direction for the school.

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict.

A conflict would exist if any of my personal or business interests conflicted with the business of the school. However, that has not occurred and I do not see it as an issue going forward.

5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions?

The Board will be well informed on all issues before making decisions. The Board will investigate where necessary as well. Sub-committees are and will be established to ensure detailed information related to finances and operations and educational programs. The Board will review all relevant information in a collaborative process before making decisions.

6. Describe your experience and/or connection with the community that your school proposes to serve.

I have worked in the Los Angeles area as a lawyer since 1991. I am fluent in Spanish as well which provides better communication in local area that the school serves.

7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision?

As a lawyer I am confronted with difficult professional decisions on a routine basis. I always consider the ethics of any situation in order to protect myself and the interests of my clients.

8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates?

The Board considers in potential Board members each candidates intergrity and experience. We are looking for members with educational and financial expertise as well as those with professional and industrious work experience.

\* This questionnaire must be current within 12 months of petition submission.





**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

9. Please identify your relationship, if any, with each of the following:

a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.

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Board Member  
Initials



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

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**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

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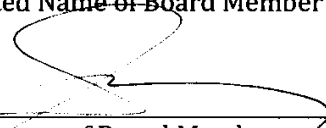
10. List other charter schools for which you serve as a board member or of which you are an employee.

- None  
 Specify: \_\_\_\_\_

11. Do you have a child or any relative who attends the charter school?

- None  
 Yes, specify relationship and grade level \_\_\_\_\_

\_\_\_\_\_  
Gregory Tanner  
Printed Name of Board Member

\_\_\_\_\_  
  
Signature of Board Member

\_\_\_\_\_  
09/03/2020

Date

\* This questionnaire must be current within 12 months of petition submission.

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\_\_\_\_\_  
  
Board Member  
Initials

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Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT

Name of Board Member:
Mary Porras
Name of Proposed/Renewing Charter School:
Prepa Tec LA High

CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\*

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance.  
Roles: finance, settlement agreements overview, sensitive confidential issues, contract modications, education achievement.
2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific.  
The Internantional Baccalaureate Program offers an education to all of our students from 3 to 19 years of age , the four programs focus on teaching our students to think critically and independently, and how to inquire logica and care. By far, very few schools in the region that provide such program that we are providing here in Los Angeles County.
3. Please describe the specific expertise and experience, as well as personal attributes, that you

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Board Member  
Initials



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices.

I have 20 years in school development, human social services/management skills, contract monitoring/budget auditing, and administrative of justice background.

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict.  
Disclose all potential conflict of interest, identify factors that may mitigate the likelihood of actual conflict, carefully review the overall outcome, and implement effective management strategies to minimize development of actual conflict of interest.
5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions?  
Gather enough facts, evidence, input and provide feedback, research, questions, and overview all gathered information to be able to make the right decisions.
6. Describe your experience and/or connection with the community that your school proposes to serve.  
I am a life long resident of Los Angeles County, in which I also serve as a disaster service worker, I am very active working with non-for-profit health care providers and all public schools, private schools, and state preschool in spa 7 and spa 4.
7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision?  
Oversee all departments, and make sure that through the process the education of the students is never impacted.
8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates?  
I expect for the boardmember to have a passion in education, goal setting, background education knowledge along with budget, and is unbiased, in which will allow to see all angles of the school departments.
9. Please identify your relationship, if any, with each of the following:
  - a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.
    - Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
    - Non-immediate family (Specify: \_\_\_\_\_)
    - Professional/business Friend (Specify: \_\_\_\_\_)
    - Casual/social (Specify: \_\_\_\_\_)
    - Other (Specify: \_\_\_\_\_)

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**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

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None

b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

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Board Member  
Initials



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- One or more is non-immediate family (Specify: \_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify: \_\_\_\_\_)
- One or more is a friend (Specify: \_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

10. List other charter schools for which you serve as a board member or of which you are an employee.

None

Specify: \_\_\_\_\_

11. Do you have a child or any relative who attends the charter school?

None

Yes, specify relationship and grade level \_\_\_\_\_

Mary Porras  
Printed Name of Board Member

Signature of Board Member

9/10/2020  
Date

\* This questionnaire must be current within 12 months of petition submission.

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Board Member  
Initials



# Mary Porras

Mess: [REDACTED]  
Email: m.porras\_altapsboard@outlook.com

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**Objective** Seeking a position where I can utilize my experience and gain professional growth.

**Experience**

**Volunteer:**

March 2018- Present                      Alta Charter School                      Huntington Park, CA

**Board Member:**

- Does direct research to define the accounting requirements of laws and regulations and education.
- Assists in studying, developing, and installing modifications of departmental accounting system.
- Assists in studying, developing, and installing modifications of departmental education.
- Represents the department on matters involving fiscal disallowances, settlement agreements, curtailment of funding, other sensitive confidential issues and education matters.
- Reviews financial reports that contains financial impact analysis due to budgetary changes based on the budget statues and cash flow reports
- Assist guidance in education goal settings
- Works with administrative staff responsible with the preparation of the department budget
- Negotiates, or participates in the negotiation of highly complex, legal and operational terms, requirements, and contract modifications.

August 2005-Present                      K-12 Educator/Special Ed                      Huntington Park, CA

**Learning Coach:**

- Spend 4 to 6 hours per day working with my student—at an early stage, it is important to be very hands-on and available
- Help my young learner understand what to do each day and how to do it
- Lead offline activities and help my child develop foundational reading and writing skills
- Make sure my student attends all required Class Connect sessions
- Gather and organize course materials as needed
- Keep my student motivated and on track, teaching them to manage their time and helping them become an independent learner
- Guide and support my child to help them become a more independent learner
- Keep my learner motivated and on track, helping them redirect when they become distracted
- Work with my student to develop time-management skills
- Work with my teen to develop time-management skills
- Support my student in reaching the important milestone of graduating from high school
- Offers Inspiration and encouragement, so students achieve success inside and out.
- Possess characteristics that hep student with physical and cognitive disorders; patience, organization, creativity, acceptance, intuitive and calming nature environment.

February 2001-Present

Los Angeles County Department of Health Services/ Public Health

Los Angeles, CA

**Community Health Worker- Vaccine Preventable Disease Control Program:**

- Staff experience at the journey level requiring working knowledge of rules, regulations, and other guidelines relating to the Vaccine Preventable Disease Control Program.
- Collaborates with non-profit clinics to allocate program resources in the development of vaccine programs for community outreach
- Evaluates community-based clinics for compliance with State mandated guidelines for the delivery of vaccine related services to pediatric and adult clients.
- Participates on Assessment Feedback Incentives Exchange (AFIX) quality improvement program to review and recommend corrective actions for State enrolled clinics providing vaccines and services.
- Participates in the development of strategies to increase vaccine availability and educational information to community-based clinics.
- Attends and participates in trainings, conferences and meetings of County, and non-profit community partners to enhance immunization services
- Interpret policy and procedures established by the State of California Immunization Program in effort to comply with mandated guidelines for community based good practices in immunization outreach efforts.
- Research, analyze and makes recommendations to the Health Program Coordinator and the Director of Field Services on highly complex problems, related to programs role in DPH Standard Operating Procedures.
- Assist and support the Director of Field Services by conducting research and making recommendations to administration for the solution of problems related to the structure and organization of VPDCP Field Services and assist in the implementation of the solution.
- Plan, and coordinate the educational materials of pediatric and senior vaccine outreach efforts so intermediate and long-range needs of the program are met.
- Assist with the program product testing of vaccine related temperature and storage supplies and ensure that the supplies were in accordance with approved L.A County, State and CDC safety practices.
- Use a working knowledge of rules, regulations, and guidelines related to L.A County DPH, and State of California Vaccines for Children Program to determine if VPDCP requirements are met by contracted providers.
- Analyze and develop recommendations for the administration of educational materials including: determining inventory levels and reorders points, anticipated future supply requirements, and the discontinuation of supply items.
- Coordinate, develop and analyze educational inventory usage reports for the future purchase justifications.
- Assist with administration in planning and conducting outreach activities including emergency outbreak control to prevent the spread of diseases.
- Conducts detailed inspections during on-site visits, and evaluations of each special area of contracted services, such as staff qualifications, not for profit and for profit contracts, CHDP

insurance coverage, Immunization Schedule procedures are applied for adolescent and 24 to 35-month babies and reports back to administration for further action.

- Analyze and Evaluate California Laws and Los Angeles County Immunization Schedule and recommendations
- Assist Administration in writing reports of on-site evaluations to make recommendations to bring providers into compliance.
- Conducts program evaluation audits of hospitals, day-care centers and related health facilities to ensure that appropriate quality of care is maintained by private agencies with County contracts and provides administration up to date with findings.
- Assist Administration with program surveys, preparation of reports, as well as compilation of statistics necessary for these reports.
- Assist Administration in coordinating and conducting school audits for compliance with the State regulations.
- Assist Administration in conducting clinic audits of Los Angeles County and non-for-profit provider agencies
- Collect, analyze and prepare reports regarding quantitative and qualitative data
- Assist Administration in planning and conducting inspections of the public and private health care facilities to review office procedures.
- Write reports of audits and negotiate plans for correction of deficiencies in compliance with agency management and reports back to administration.
- Responsible for ordering, maintenance and inventory of materials
- Review weekly and monthly balances on excel for County and provider agencies for accuracy
- Participates in outreach programs, such as: community health fairs, school clinics, and other immunization activities.

#### Education

University of Phoenix

Phoenix, AR-Online

- Master of Science in Accountancy
- Bachelor of Science in Human Services-Management

East Los Angeles College

Monterey Park, CA

- Associate of Arts, Administration of Justice

#### Education Skills

- Bi-Lingual (speak- Spanish)
- Type 40 words per min.
- Computer skills (Excel, Access and Word)
- Organized
- Self-motivated
- Dependable
- Able to work under pressure
- Able to multi-task
- Team player

References Available upon request

## Raul Carranza

[REDACTED]  
Phone: [REDACTED]

E-Mail: [REDACTED]

### Experience

- **Superintendent of Schools** TEACH Public School Los Angeles, CA (July 2014-Present)
- **Principal**, TEACH Academy of Technologies Los Angeles, CA (November 2011-2014)
- **Director of Schools**, Academia Semillas del Pueblo Charter Schools, Los Angeles, CA (November 2010-February 2011)
- **Principal** Centinela Valley Union High School District, Leuzinger High School. Lawndale, CA (July 2009-June 2010)
- **Principal** College-Ready Academy High School #7 Los Angeles CA (April 2007 July 2009)
- **Principal** San Diego County Office of Education. Sarah Anthony School. San Diego, CA (July 2004-April 2007)
- **University of Phoenix instructor**. College of Education. Southern California Campus. Costa Mesa, CA (January 2002-Present)
- **Principal** Muroc Joint Unified School District. Desert High School. North Edwards, CA (July 2003-June 2004)
- **Assistant Principal** Muroc Joint Unified School District. Boron High School. Boron, CA (July 2002-June 2003)
- **Assistant Principal** Antelope Valley Union High School District. Littlerock High School. Littlerock, CA (July 2000-June 2002)
- **Teacher** Los Angeles County Office of Education. Glenn Rockey Senior High School. San Dimas, CA (July 1999-June 2000) Teaching English and Visual and Performing Arts.
- **Teacher** Los Angeles Unified School District. Crenshaw Senior High School. Los Angeles, CA (September 1997-July 1999) Teaching Spanish.
- **Teacher** Los Angeles Unified School District. Crenshaw-Dorsey Adult School. Los Angeles, CA (October 1997-June 1999) Teaching ESL to adults.
- **Teacher** Norwalk-La Mirada Unified School District. Norwalk Senior High School. Norwalk, CA (September 1996-September 1997) Teaching Bilingual U.S. History, World History, Spanish.
- **Teacher** Los Angeles Unified School District. John C. Fremont Senior High School. Los Angeles, CA (February 1994-June 1996) Teaching Government, Economics, World History, Spanish for Spanish Speakers.

## Education

- Argosy University Educational Leadership Ed.D. Awarded June 2003
- CSU San Bernardino Educational Administration. MA Awarded June of 2000
- University of Southern California Comparative Literature Spanish PhD Awarded 1998
- CSU Dominguez Hills. Single subject teaching credential in Foreign language Spanish (BCLAD) Awarded June 1996
- University of California Santa Barbara. Bachelor of Arts., Spanish and Latin American & Iberian Studies with emphasis in Literature. Awarded December 1993

## Professional References

- **Mrs. Mildred S. Cunningham** CEO Teach Public Schools (323) 872-0808
- **Ms. Laura Alvarez** Vice-President of Human Resources Alliance-College Ready Public Schools (213) 943-4930
- **Mrs. Sonali Tucker** CEO Public Policy Charter School (323) 205-7920



**Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT**

Name of Board Member: Samuel Cortez
Name of Proposed/Renewing Charter School: Alta Public Schools/Prepa Tec LA High

**CHARTER SCHOOL  
GOVERNING BOARD MEMBER QUESTIONNAIRE\***

Dear Board Member:

As you know, it is a position of great trust and responsibility to serve as a member of the governing board of a charter school. As part of its fiduciary duties, the governing board not only is responsible for ensuring that the school provides a high quality educational opportunity for all students, but also must ensure that all public monies it receives are spent responsibly in accordance with the law and charter.

In order to make its recommendation to the LAUSD Board of Education, the Charter Schools Division (CSD) must determine whether the charter school petition is likely to be successfully implemented (California Education Code §47605(b)). By providing complete and detailed responses to the questions below, you will provide the CSD with critical information necessary to ascertain whether the proposed/renewing charter school will be run in a financially, operationally, and educationally sound manner.

Please answer all questions, initial each page, including any supplemental pages, and sign at the end of the document. Responses of "Not Applicable" are not acceptable. If your initial response to any question is "yes" or "no", please provide a detailed explanation of the basis for the response.

1. Describe at least five of the key roles, functions, and/or responsibilities of a public charter school governing board. Based on your experience and understanding, prioritize them and briefly explain their importance.  
Implementing the school's charter, advancing the core mission to educate our youth, promoting academic achievement, promoting fiscal responsibility, and providing oversight of executives. All of the items as identified above are vital components of providing a strategic vision for the school and the community it serves.
2. Describe the innovative features of your petition and how they will lead to improved student outcomes for the community you are planning to serve. Please be specific.  
The innovative feature of the petition and the school is the IB Program. The International Baccalaureate program is made available to all students and encourages preparation in a global environment. Only a very few schools in the region provide the IB Diploma Program, which is unique and can afford countless opportunities to students in the region.

\* This questionnaire must be current within 12 months of petition submission.

  
Board Member  
Initials



**Charter Schools Division  
LOS ANGELES UNIFIED SCHOOL DISTRICT**

3. Please describe the specific expertise and experience, as well as personal attributes, that you bring to the board, including service on any other governing boards, and how they will contribute to the board's ability to monitor the school's academic, operational, and fiscal policies and practices.

I have 25+ years in business management that encompasses all aspects of a businesses operations. I have extensive experience in accounting and human resources that will contribute to operational and fiscal monitoring. Additionally my knowledge of human resource and current function as CEO will bring value to the board as it pertains to the 2 committes (finance and hr) that I have been appointed to.

4. Describe a scenario that represents a conflict of interest. Outline the steps, if any, you would expect your governing board to take to address such a conflict.

Vendor, work for hire bids that involce any exisiting or ancillary business relationships should be disclosed. The board member should also abstain from voting or opining during the bidding process.

5. As a decision-making body, what are the most important factors that the charter school's governing board will consider in order to ensure sound decisions?

Any decision should be viewed through the lense of; Is it in the best interest of the children and community we serve?

6. Describe your experience and/or connection with the community that your school proposes to serve.

I am a product of the South East Los Angeles community. Raised in the very same community that this school serves and have maintained ties to the community with a living parent currently residing in the community. This is an opporunity for me to contribute and give back to my home town.

7. Describe a difficult professional or financial decision that you have had to make. What factors did you consider and how did you implement the decision?

After nearly 2 decades at a national foodservice distributor and ascending to regional manager of a billion dollar region, I resigned and accepted a role of CEO for a startup company. The opporunity to create and build generational wealth outweighed the comfort and security of a "9-5 job"

8. In the event that the governing board finds it necessary to replace or add a board member, what qualifications and other factors will you expect and/or consider in evaluating candidates?

Asses the level of interest in advancing children's education. Evaluate motivations to join the board.

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

9. Please identify your relationship, if any, with each of the following:

a. Lead petitioner: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

b. Board chair or president: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify: \_\_\_\_\_)
- Non-immediate family (Specify: \_\_\_\_\_)
- Professional/business Friend (Specify: \_\_\_\_\_)
- Casual/social (Specify: \_\_\_\_\_)
- Other (Specify: \_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.





**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

c. Proposed executive director/chief executive officer: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- Non-immediate family (Specify:\_\_\_\_\_)
- Professional/business Friend (Specify:\_\_\_\_\_)
- Casual/social (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

d. Proposed director/principal: SELECT ALL DESCRIPTORS THAT APPLY.

- Immediate Family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- Non-immediate family (Specify:\_\_\_\_\_)
- Professional/business Friend (Specify:\_\_\_\_\_)
- Casual/social (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

e. Other members of the governing board: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- One or more is non-immediate family (Specify:\_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify:\_\_\_\_\_)
- One or more is a friend (Specify:\_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

f. Any prospective employees or vendors, including the on-site financial manager: SELECT ALL DESCRIPTORS THAT APPLY.

- One or more is immediate family (spouse, domestic partner, child, parent) (Specify:\_\_\_\_\_)
- One or more is non-immediate family (Specify:\_\_\_\_\_)
- I have a professional/business relationship with one or more (Specify:\_\_\_\_\_)
- One or more is a friend (Specify:\_\_\_\_\_)
- One or more is a casual/social acquaintance (Specify:\_\_\_\_\_)
- Other (Specify:\_\_\_\_\_)
- None

\* This questionnaire must be current within 12 months of petition submission.



**Charter Schools Division**  
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

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10. List other charter schools for which you serve as a board member or of which you are an employee.

- None  
 Specify: \_\_\_\_\_

11. Do you have a child or any relative who attends the charter school?

- None  
 Yes, specify relationship and grade level \_\_\_\_\_

\_\_\_\_\_  
Samuel Cortez  
Printed Name of Board Member

\_\_\_\_\_  
September 10, 2020  
Date

\_\_\_\_\_  
  
Signature of Board Member

\* This questionnaire must be current within 12 months of petition submission.

Samuel Cortez

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**CAREER PROFILE**

Chief Executive Officer with 20 years experience in managing large, big box wholesale store operations. Experienced in providing fiscal, strategic, and operational leadership in uniquely challenging situations. Exceptional interpersonal skills, capable of resolving multiple and complex issues that encompass sales, cost control, human resources, legal, financial, and operational issues. Excel at motivating staff to peak performance and exceeding expectations.

**PROFESSIONAL EXPERIENCE**

Reina Inc., West Hollywood, California.

*Chief Executive Officer (2019-present)*

- Successfully launched distribution startup of Amira Nature Foods in the United States.
- Developed multiyear plan encompassing budgets, marketing, and operational goals.
- Established SOPs for import, distribution, and food safety for effective multi-national operations.
- Achieved distribution into major food suppliers such as Sysco Foodservice and Costco.

Jetro Holdings Inc. (Jetro Cash & Carry / Restaurant Depot), College Point, New York. (2001-2019)

*Regional Manager, (2018-2019)*

- Effectively managed multi-unit delivery and distribution partnership that encompassed branches in 3 states.
- Revamped store operations and implemented the discontinuation of various ineffective tasks. In conjunction, introduced replacement tasks that increased productivity by more than 20%.
- Achieved 100% growth rate in partnership delivery sales.
- Achieved 50% reduction in inventory shrink loss.
- Successfully developed community partnerships with police, fire, and social services.

Jetro Holdings Inc. (Jetro Cash & Carry / Restaurant Depot), College Point, New York. (2001-2019)

*Inventory Controller, Assistant Branch Manager, Branch Manager, (2001-2018)*

- Responsible for day to day operations of facilities ranging from 65,000 sq ft to 120,000 sq ft in Los Angeles, CA, Oakland, CA, San Diego, CA, Torrance, CA San Francisco, Ca & Van Nuys, CA.
- Managed multi-level staff of over 120 employees.
- Successfully mentored associates into career paths ranging from promotions into supervisory roles, department manager positions, and branch managers.
- Developed specialized marketing strategies and sales methods.
- Surpassed yearly budgeted goals 16 out of 18 years.
- 2x award winner for excellence in individual managerial performance (2005,2017) and winner store of year (2006)

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Samuel Cortez

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[REDACTED]

**PROFESSIONAL CERTIFICATIONS**

- FSPCA – Institute for Food Safety and Health Illinois Institute of Technology
- HACCP – 360 Training
- Seafood HACCP – Cornell University
- Servesafe

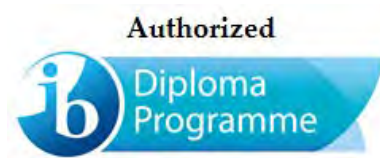
**EDUCATION**

CALIFORNIA STATE UNIVERISTY Los Angeles, California (1994-2000)

Major- Accounting

Minor - Economics

**Prepa Tec Los Angeles High School  
English Learner Master Plan 2020-2021**



Prepa Tec Los Angeles High is an authorized International Baccalaureate Diploma Programme School and Middle Years Programme (MYP) candidate school with students in grades 9 through 12. It is located in Bell, California. The school is within ALTA Public Schools, which is an independent charter public school, chartered through the State Department of Education/CDE.

Prepa Tec Los Angeles High (9<sup>th</sup>-12<sup>th</sup>) is one of three schools in the ALTA Public Schools system that also contains Prepa Tec Middle School (grades 6<sup>th</sup>-8<sup>th</sup>), and Academia Moderna Elementary (grades TK-5<sup>th</sup>). This system of K-12 education is designed to provide a high quality International Baccalaureate education throughout our students' TK-12 educational career.

The EL Master Plan is built on the mission and vision of Prepa Tec Los Angeles High. Prepa Tec Los Angeles High School's vision is to create a world-class school for dynamic world citizens in communities of need. Prepa Tec Los Angeles High school's mission is to provide a world-class education to every student through an inquiry and investigation school model that will prepare students to meet the challenges of a global 21 century.

Prepa Tec Los Angeles High School's English Learner (EL) Master Plan is designed to provide guidance and direction to administrators, instructional staff, families, and students regarding goals and expectations for English Learners. Prepa Tec Los Angeles High understands the students that they serve, and knows how to best serve them. All educators are expected to implement this plan and hold each other accountable to ensure that the ELs at Prepa Tec Los Angeles High School get the best education.

The plan describes processes, and procedures that are required by state and federal law, and what happens in the classroom. The plan also explains how EL students are identified, their educational programs, testing, evaluation, and the methods how they will become proficient in English.

Based on the California English Language Development (ELD) Standards, combined with the Common Core State Standards of English Language Arts (ELA)/Literacy students will gain proficiency in the following areas:

1. Read and analyze a variety of literary and informational texts
2. Develop an understanding of how to use the English language to communicate in written and verbal formats
3. Develop an understanding of language and vocabulary structures

4. Recognize that their home language and culture is a resource that helps in the learning of English
5. Demonstrate content knowledge through speaking, and writing
6. Understand the different types of writing and can determine task, purpose, and audience

**Principle 1: Parent Notification of Instructional Program Options, Assessment and Program Placement and Reclassification**

**The Enrollment Procedures**

Prepa Tec Los Angeles High is a “choice” charter school within the community of Bell, California. Because of this status, each year in March, there is a lottery system where the names that have been collected are randomly chosen to fill the existing open classroom available seats. Once a child accepts enrollment, the parents/guardians are given an enrollment packet that includes all the required information of all public schools in California, as well as the specific information that is needed by the families to become a contributing member of the Prepa Tec Los Angeles High school community. At times, there is a waiting list to enroll at the school. Based on the space and personnel available, families may have to wait until there is an opening available to enroll. The office staff keeps families aware of enrollment status regularly.

Among all the other required information from each family, the parents/guardian of each student enrolling at Prepa Tec Los Angeles High will be asked to complete the Home Language Survey (HLS). This form will determine (1) the language the student first learned to speak, (2) the language most frequently spoken at home, and (3) the language most frequently spoken by the parents/guardians. When the information on this survey indicates that a language other than English is in any one, or more of the answers, the student will automatically be referred for assessment in English, using the English Language Proficiency Assessment of California (ELPAC), or its equivalent language screener. The results of this assessment determines if the student is currently fluent in English or not. If the student is determined to be fluent in English, based on the ELPAC (or equivalent) assessment, the student will be determined to be Initially Fluent English Proficient (I-FEP), If the student is determined to not yet be fluent, s/he will be designated as an English Learner (EL), and referred for classroom based instruction in English Language Development, Designated ELD, along with ELD strategies embedded in all other content instruction.

**Home Language Survey Questions**

1. Which language did your child learn when he/she first began to talk?
2. Which language does your child most frequently speak at home?

3. Which language do you (the parents or guardians) most frequently use when speaking with your child?
4. Which language is most often spoken by adults in the home (parents, guardians, grandparents, or any other adults)?

**Language Proficiency Assessments**  
To measure the ongoing development of English language proficiency, the English Learners (ELs) in Prepa Tec Los Angeles High will be assessed annually with the English Language Proficiency Assessment of California (ELPAC). This assessment measures an English Learner's Oral and Written Language Development in Reading, Writing, Speaking, and Listening. These four assessments will be used to determine an EL's overall proficiency in English in one of four levels, 1-4, which corresponds to Level 1 (Emerging), Level 2 (mid to lower levels of Expanding) Level 3 (lower Bridging level and upper Expanding levels), and Level 4 (upper range of Expanding level). This assessment will be given annually, as directed by the CDE, in the spring of every academic year.

For an ongoing assessment that monitors English language proficiency in ELs, the administrators and teachers of Prepa Tec Los Angeles High will develop a tool, based on the 2012 CA ELD Standards, that can be used to document ongoing growth in English Language development.

**Parent Confirmation of Program Placement**  
As required, all parents of ELs will receive annual notification of academic program placement. This notification will inform parents of the instructional delivery that their child will receive ELD instruction throughout the academic year. This annual notification will inform the parents of (1) the most recent ELPAC scores, the program placement (SEI, DLI, or Mainstream Instructional Placement). This way, the parent can inquire more about the details of the instructional program of the school, as it is specifically related to their child.

This notification will be delivered in US mail to every English Learner within 30 calendar days of the first day of instruction, in each academic year. (Please see the Parent Notification Form from the Los Angeles Unified School District Master Plan for English Learners)

**Transfer Students**  
Students who are transferring to Prepa Tec Los Angeles High from another country, another state, another district, or another school within the same district, will be met with enthusiasm and welcome, as they enter the school. For those students transferring from out of the country or state, these students will be asked to complete the entire enrollment

package, including the Home Language Survey (HLS) (see forms). If the HLS indicates a language other than English spoken at home, the student will be assessed, in the same way a newly enrolled student would be who has never attended school before. The process for informing these transfer students and families about the instructional program and options available to them mirrors the standards enrollment process.

For students transferring from another district, or another school within the district, the transfer process relies on the information available on CALPADS, the CA online system of student information. Once a child is identified within that online system, and the updated enrollment and instructional information is gathered for that student, the student is efficiently assigned to appropriate instruction within Prepa Tec Los Angeles High .

**Professional Learning for Staff and Administration on Initial Identification, Placement, and Related Parental Rights/Informed Consent**

In the context of everyday instruction, the teachers of Prepa Tec Los Angeles High have one prep period per day for teacher planning and collaboration and/or professional learning each day. In this daily time, the teachers are developing and planning their IB Units of Instruction, and integrating meaningful and appropriate elements of the adopted curriculum. As these units drive the overall instruction of this IB school, many hours have been dedicated to developing the best possible and most meaningful units in each grade level. The support and development of International Baccalaureate will continue as an integral part of professional learning for the administration and staff. In the past four years, the focus at Prepa Tec Los Angeles High has been on understanding and fully implementing the International Baccalaureate Middle Years Programme (MYP) and Diploma Programme (DP).

In the 2020-2021, the new administration team of Prepa Tec Los Angeles High plan to enhance the success of the International Baccalaureate MYP and DP with professional learning and support for teachers around the California Standards (ELA, MATH and ELD) so that all students, including ELs and LTELs have access to the benefits of the MYP and DP International Baccalaureate Programmes. That means that the teachers and administrative staff of Prepa Tec Los Angeles High, while still developing as an International Baccalaureate Middle Years and Diploma Programme school, will include explicit approaches and supports to meet the instructional needs of our students to prepare them for reclassification to English Proficient via ManageBac.

Teachers will be trained in Guided Language Acquisition Design (GLAD). Teachers will use GLAD strategies to teach reading, writing, and the structures of the English language to ELs. The GLAD strategies involve students in metacognitive thinking, builds vocabulary, assists in reading comprehension, and provides structures for writing and



conversation.

During the 2020-2021 academic year, teachers and administrators will discover the academic and linguistic power of developing academic speaking and writing in all students. As they read and discuss the essential California ELA and Math Standards, at their grade level (and other grade levels) they will begin to see how the 2012 CA English Language Development Standards support the academic language needed to be successful in grade level content. Through ongoing professional learning sessions, support in the classroom with a peer coach, and support for the administrative team with an administrative coach, the entire school will discover how to work together for the benefit of all students, especially English Learners.

In subsequent years, the deep understanding of the California standards will lead to discussions around student work samples and how to support, especially English Learners, in the attainment of those standards. Academic speaking and writing will be developed and supported throughout the school, and students will continue to be “developing inquiring, knowledgeable and caring young people who are motivated to succeed.” <https://www.ibo.org/benefits/why-the-ib-is-different/>

**Principle 1: Initial Identification, Placement, Reclassification, and Related Parental Rights / Informed Consent**

Parents of students in Prepa Tec Los Angeles High have the right to be fully informed of the identification of their child’s identification of English Learner status, the placement of their child in the instructional program, and the academic and linguistic growth of their child.

They have the right to share their concerns with the administrative team and their child’s teacher. They have the right to know about the instructional programs and the various opportunities to be involved in their child’s education.

**Reclassification Process and Criteria**

“ELs are reclassified to fluent-English proficient based on the following multiple criteria, in alignment with California EC and the State Board of Education recommendations:

1. Assessment of language proficiency, using an objective assessment instrument, including but not limited to, the state test of English language development
2. Teacher evaluation, including but not limited to, a review of the student’s curriculum mastery
3. Parent/guardian opinion and consultation
4. Comparison of student performance in basic skills

To clarify, specifically for English Learners at Prepa Tec Los Angeles High, when an English Learner reaches the following criteria on annual state assessments, s/he meets the criteria for reclassification to R-FEP status.

On the annual ELPAC, an English Learner must score at an overall rating of 3 or 4, with no subtest scores at level 2. Teacher recommendation, based on whether the English Learner regularly performs at grade level performance in ELA and Math.

**Parent/Guardian consultation.**

On the annual grade Smarter Balanced Assessment of English Language Arts (SBAC-ELA, Overall Score), an English Learner must score in the “Nearly Met” scoring band or above. To complete the documentation of this reclassification process to RFEP Status, Prepa Tec Los Angeles High will utilize the documentation forms for Reclassification to RFEP from Los Angeles Unified School District (Attached):

**Monitoring Process After Reclassification**

Each LEA must monitor the progress of reclassified pupils for a minimum of four years to ensure correct classification, placement, and additional academic support, as needed. (California Department of Education, 2017)

Prepa Tec Los Angeles High will monitor the ongoing progress of every RFEP student for four years, or until they exit the school’s program) by:

1. Monitoring SBAC Scores on ELA and Math in 11th grade year
2. Monitoring Interim Assessments and NWEA Assessment each year

If there is a noticeable drop in test scores and observed academic behavior, appropriate interventions will occur with notification to the parent. Further action will be taken, as needed.

**Reclassification of English Learners with Disabilities**

Students who are English Learners and have qualified for specialized instruction for a learning disability, can be reclassified to “Reclassified Fluent English Proficient” using an alternate criteria for that status. In the case of a student who, according to the expertise of the Individual Education Plan (IEP) Team for that particular student, will not realistically be able to meet the district’s criteria of RFEP status, because of a diagnosed learning disability, CAN determine either (1) an alternate criteria for RFEP status for that student, or, with adequate documentation, can change a particular student’s status to RFEP. This process requires complete documentation and written approval from the entire IEP team, as well as informed consent from the parent/guardian.

**Principle 2: Instructional Program Options**  
**Structured English Immersion**  
“SEI, also known as “Structured English Immersion,” is a program designed to promote language acquisition in which nearly all classroom instruction is given in English, but with the curriculum and presentation designed for children who are learning the language.” (CDE, 2018)

In Prepa Tec Los Angeles High , as an authorized IB Diploma program, SEI is designed to promote the goals of IB, while supporting and encouraging the academic language needed to properly respond to the linguistic needs of the student population. Using both Designated and Integrated English Language Development structures, ELs, all students of the school are (1) academically responding using oral language appropriate to the content being taught, and (2) held accountable for the use of the language with ongoing reminders, accountability structures, and small interruptions of teachers to insure the appropriate academic discourse within the classroom.

**Mainstream English Instructional Programs**  
“Students who have acquired reasonable fluency in English are placed in English Language Mainstream. These classrooms are taught in English. The students receive appropriate English Language Development (ELD) and grade level academic content through Specially Designed Academic Instruction in English(SDAIE).” (CDE, 2018)

As described in the above section, students in this context receive instructional appropriate for IB, Designated and Integrated ELD, and the appropriate support and accountability measures to ensure full academic language development across the content areas.

The difference here is that the students in this context are more fluent in English, but still need appropriate support. At this higher level of language proficiency, students are working in the context of IB to read, write, speak, and listen at an academic level appropriate for the academic standards of their grade level. As needed, teachers are offering linguistic and academic interventions and support.

**Interventions for Students that are Not Meeting Minimum Standards**  
As a key aspect of interventions for students that are not meeting minimum progress expectations, the teachers and specialists at Prepa Tec Los Angeles High uses a system of instructional differentiation to give to students what they may be lacking to meet standards.

**Differentiation**

Throughout the school day, Instructional differentiation and support is delivered by the classroom teacher, an instructional assistant, and in some cases classroom volunteers and/or parents. This instruction, designed to meet specific instructional needs of specific students is delivered by the teacher, then the student(s) has/have the opportunity for more practice of the skill or lesson with the other adults in the classroom. Small group and individual instruction for each student is determined by the teacher and planned as an integral part of the lessons.

Different from all other areas of the curriculum is the differentiation of English Language Development. It is determined by the student's current level of English Language Development (ELD). Determined by initial assessment or the annual assessment of the ELPAC, English Learners are grouped by their current ELD level and given instruction so the student builds skills to reach the next level of his/her language development. That grouping, sometimes called "deployment" is used within a particular group of grade level teachers, in order to deliver the most targeted instruction in ELD. Specific intervention systems and programs are developing.

Another differentiated support system is through the instructional support from paraprofessionals who support students in their native language. These dedicated staff members use the primary language of ELs to help them understand the content instruction delivered by the classroom teacher.

**Principle 3: Instructional Services for English Learners**

Guiding Practices for Instructional Services to ELS and SELS - Per ELD instruction provided by Saunders and Goldenberg (in CDE, 2010, pp.27-28)

A separate block of time is devoted to daily ELD instruction. ELD instruction emphasizes listening and speaking although it can incorporate reading and writing. ELD instruction explicitly teaches elements of English (e.g., vocabulary, syntax, grammar, functions and conventions). ELD instruction is planned and delivered with specific language objectives for each lesson. ELD instruction integrates meaning and communication to support explicit teaching of language. ELD instruction includes carefully planned interactive activities among students. ELD instruction provides students with corrective feedback on form. ELD teachers attend communication and language-learning strategies during instruction. ELD instruction emphasizes academic language as well as conversational language. ELD instruction continues until students meet reclassification criteria. ELs are carefully grouped by language proficiency for ELD instruction; they are in mixed classrooms, not segregated by language proficiency at other times of the school day

English Language Development

Prepa Tec Los Angeles High implements English Language Development (ELD) instruction in two ways to support the English Learners, based on, and following the 2012 California English Language Development Standards. The first is Designated ELD, where every English Learner is given instruction to address their current English language proficiency level. That differentiated language instruction happens within the classroom, and in some cases, across the classrooms of a particular grade level. This ELD instruction occurs daily and is specific to the English language proficiency of the EL student or group of students.

The other form of English Language Development (ELD) is Integrated ELD where the instruction supports the development of academic speaking and writing across all content areas. This instruction is delivered to all students throughout the day, with specific attention to the English Learners and their current English Language Proficiency (ELP) level. Throughout the day the instruction (1) promotes collaborative discussions, (2) supporting comprehension and interpretation of complex text, and (3) supporting academic speaking and writing.

The ELD instruction that occurs every day is designed to develop the language the students need to actively and proactively participate in grade level content instruction. The ELD instruction, whether designated or integrated is, should build the language that students can immediately use this language in the content areas in their grade level classrooms.

Instructional Program

Prepa Tec Los Angeles High is an authorized International Baccalaureate Programme MYP and the Diploma Program. The instructional program is structured around academic units at each grade level that prepare, “students to become active, caring, lifelong learners who demonstrate respect for themselves and others and have the capacity to participate in the world around them.” <https://www.ibo.org/programmes/> The academic units are structured through a unit template that is offered through the IB supported ManageBac system, and developed by individuals and teams of teachers within the site. Teachers are given ongoing and scheduled collaboration time to develop these units, as well as support each other in all areas of instruction.

These academic units are the major driving force of the everyday instruction at Prepa Tec Los Angeles High which address the California Standards in all areas of the content are supported in the ongoing instruction of all students.

All English Learner students in Prepa Tec Los Angeles High receive instruction in all the core content areas. For English Only students, IFEP students and RFEP students, they receive instruction in all areas EXCEPT English Language Development.

Professional Learning for Key Aspects of English Learner Instructional Program

The administrative leadership, and support from outside expertise, of Prepa Tec Los Angeles High provides information for the fellow administrators and teaching staff with the importance of the key elements of the instructional program designed to specifically support English Learners. These ongoing training support the understanding of these important instructional aspects, as well as the practical in-classroom implementation of the aspects, for the full benefit of students.

Teachers will be instructed on the ELD elements of quality. Emphasis on theory and research will be given. Teachers will be trained on adopted instructional materials to learn and practice ELD teaching strategies coupled with academic vocabulary and daily instruction and activities.

**Principle 4: Instructional Program for Standard English Learners**

Guiding Practices for Instructional Services to ELS and SELS.

- Groups considered to fall under this area are:
1. Mexican-American or Chicano
  2. African American
  3. Central-American
  4. Caucasian
  5. South-American

Guiding Practices

- Teachers design inquiry-based learning experiences that support all learners by:
1. Differentiating the content, process, and products delivered to students in order to provide equal access to standards-based education for all learners
  2. Collaboratively writing effective standards-based lesson plans and through the MYP and IB Diploma Program of Inquiry by building knowledge and understanding of the linguistic knowledge
  3. Teaching linguistic knowledge about non-standard varieties

Instructional Goals

Goal 1 - By the end of June 2025, all ninth (9<sup>th</sup>) through twelve (12<sup>th</sup>) grade students subgroups will show a 5% increase in their proficiency of ELA and mathematics each year as measured by the Smarter Balanced Assessment.

Goal 2 - By the end of June 2025, all students designated as English Learners will increase in their proficiency of English Language Development by one level each year as measured by the ELPAC Assessment.

Goal 3 - By the end of June 2025, the student reclassification rate will increase by 25% each year as measured by the Reclassification Criteria found in the EL Master Plan.

Defining the Population of Prepa Tec Los Angeles High

At the time of printing this document, Prepa Tec Los Angeles High has 323 students in grades 9<sup>th</sup>-12<sup>th</sup>. The school currently has an administrative staff of three, one Principal and two Assistant Principals; as well as an office staff of four. There are twenty five classroom teachers, including two teachers offering Special Education support, along with a full time counselor.

Currently, Prepa Tec Los Angeles High has 323 students enrolled who are 99% Hispanic and 1% White and African-American. The student population has an English Learner (EL) population of 233, and a Re-designated EL (RFEP) population of 95. There are nine students in Prepa Tec Los Angeles High whose native language is not English, but after being assessed using the schools English proficiency assessment (The English Language Proficiency Assessment of California- ELPAC) the students' proficiency in English was assessed as being proficient. (R-FEP) There is also a population of students whose native language is English (English Only, EO). The number of EO students is currently 67.

Instructional Program For SESL

Please refer to the detailed description in Principles 2 and 3, above describing the instructional program for English Learners. All details within those principles apply to English Learners, except for one key aspect of instruction. Designated ELD. All of the remaining aspects of the instructional plan, including International Baccalaureate, school adopted curriculum, and Integrated ELD all apply to students working to develop Standard English.

Defining the Population of Prepa Tec Los Angeles High

The students of Prepa Tec Los Angeles High, are assessed of their learning in an ongoing way, through three types of assessments that occur (1) at certain times of the year, and (2) throughout the year. These assessments are directed toward developing "Capable Learners for Collective Efficacy"

Annual Assessments

All students in Prepa Tec Los Angeles High are assessed annually through the state assessment for grade level standards, the CAASPP system. This system assesses their knowledge of grade level content in ELA, Mathematics, Social Science, and Science. English Learners are also assessed in the development of English, through the annual EPLAC exam. This assessment measures their ability to read, write, speak, and listen in English, and compares that to previous scores of this same assessment in previous year. If the assessment is new to the student, it serves as a foundation for further comparisons

and as a tool to determine appropriate ELD instruction.

#### District/Site Assessments

This academic year, Prepa Tec Los Angeles High will continue to implement the NWEA Assessment system to determine students' current mastery of ELA and Mathematics California Standards. These assessments will be given at the beginning of the academic year to each student, then at the middle of the year, and at the end of the year, to show growth and drive ongoing instruction with all students. All students will participate in this system, as the California Standards are to be met by all students.

[https://www.nwea.org/?gclid=EAIaIQobChMI7Pih5sbA3QIVD5t-ChlyKgYHEAAYASAAEgItEfD\\_BwE](https://www.nwea.org/?gclid=EAIaIQobChMI7Pih5sbA3QIVD5t-ChlyKgYHEAAYASAAEgItEfD_BwE)

#### Classroom Based Assessments

On an ongoing basis, each classroom teacher will develop and implement classroom based assessments to deliver to his/her students. The assessments could be in the form of quizzes, short assignments, longer assignments, partner and/or team assignments, group work assignments, etc. These assessments would be used for daily grading, progress reporting, and/or modifying instruction as needed. These assessments are usually teacher developed and reflect the most current and meaningful learning that has recently occurred in students.

#### Professional Development

The ongoing professional development for administrators and teachers in Prepa Tec Los Angeles High is an important element of the instructional plan for all of our students.

Being sure that teachers and administrators are informed of the 2010 English Language Arts and Math Standard, the 2012 English Language Development Standards, as well as the Next Generation Science Standards and the newly adopted 2017 History and Social Science Standards.

GLAD strategies is an instructional model that teachers receive professional development in the area of language acquisition and literacy. GLAD is researched based and emphasizes the authentic use of academic language, reading, writing, the use of visuals (i.e., graphic organizers, pictures) scaffolding, modeling, conversation, and critical thinking. GLAD also emphasizes the reflection process which is in alignment of the International Baccalaureate (IB) philosophy. GLAD also stresses metacognitive processes that help students with reading, language patterns, and writing. GLAD and IB are geared towards inquiry, and project based learning. These approaches to learning ensure that all Prepa Tec Los Angeles High students acquire English language skills in the domains of reading, writing, language, and listening and speaking.



Along with training and understanding of the California Standards, the adopted curriculum and the ongoing training to result in the effective implementation of that curriculum are projects that are currently happening and will continue to occur through the implementation of the state standards and locally adopted curriculum.

Accountability for Implementation of Instruction

With a recently hired administrative team, Prepa Tec Los Angeles High is in the process of developing a plan of ongoing classroom observations that involve constructive feedback for teachers. The new team of administrators will regularly visit and observe classroom instruction. They will document those visitations and use them as an integral part of the development of professional development services planned for the teachers.

The administrative team will continue to monitor instruction and give appropriate feedback for teachers, in order to continue to develop and maintain a quality standards-based International Baccalaureate education for all the students of Prepa Tec Los Angeles High .

Principle 5: Family and Community Involvement

Parent and Community Participation

From the moment a parent enters the office of Prepa Tec Los Angeles High to inquire about enrollment, parents are encouraged to fully participate in their child's education. They are met by an informed and bilingual office staff that can answer their questions and work to resolve any issues that may arise.

As an independent charter school, the parents of students in Prepa Tec Los Angeles High are encouraged to volunteer twenty hours in a given school year. These hours can be accumulated in time at the school and other contributions to the school and its students. The welcoming staff in the front office coordinate all the documentation of hours, so each parent can monitor their own involvement all along the way. At the end of each academic year, the school celebrates parent participation with annual gala. At this gala, parents who have met the twenty hours of volunteerism are recognized, as well as all parents that have contributed to the success of the school.

Prepa Tec Los Angeles High offers all the traditional opportunities for parent involvement like Back To School Night, Open House, Parent Conferencing, School Site Council, English Language Advisory Committees, tours of the school, monthly "chats" with the school administration over coffee or snacks, and other meaningful conversations that happen before school, after school, and whenever a parent may want an appointment.

As required by Title 1, parents are notified and informed of many workings of the school. On a regular basis, Prepa Tec Los Angeles High invites parents to give input on the plans for using federal and state funding sources, and is encouraged to give their opinions on the use.

Also, parents are regularly given the opportunity to hear about instructional plans for the students, and how those plans are to promote their student acquisition of English and knowledge of grade level content. Prepa Tec Los Angeles High also employs a Parent Coordinator who informs parents and community members of the schools plans, as well as bridges the communication between parent and teacher.

All of the above services to parents are available in English and in the home language of the parent. These communications are available in oral and in written form, using all available technological resources and tools.

English Learner Advisory Committee

Prepa Tec Los Angeles High is re-establishing an ongoing English Learner Advisory Committee, where parents have opportunities to learn about the school, the budget that supports it, the different funding sources that are to serve English Learners, and to give feedback to the school community based on what parents and the community feel are important.

This committee is derived from parents with a structure that allows for regular and constructive feedback to the school. It will meet regularly throughout the academic year, with guidance from the school administration.

Delegate of Authority (SSC)

Another important aspect of parent and community involvement is the School Site Council (SSC). At Prepa Tec Los Angeles High , the SSC is an elected committee where parents are involved in many crucial decisions regarding how the school runs smoothly and effectively. As per the regulations from the California Department of Education, 2018: Pursuant to California Education Code (EC) Section 52855 and EC 64001 a school site council (SSC) is to develop, annually review and update the Single Plan for Student Achievement (SPSA). The SSC must recommend the SPSA to the local governing board for approval. Thus the role of the SSC is crucial to the success of the categorical programs a school may have.

The SSC must meet the composition requirements specified in EC 52852 unless granted a waiver from the State Board of Education (SBE). The composition of the SSC is specified as follows:

The SSC shall be composed of:  
The principal; teachers selected by teachers at the school, and other school personnel selected by other school personnel at the school, parents of students attending the school and/or community members selected by such parents, At the elementary level, the SSC shall be constituted to ensure parity between:  
(a) the principal, classroom teachers, and other school personnel; and  
(b) parents; or community members selected by parents.

At both the elementary and secondary levels, classroom teachers shall comprise the majority of persons represented under subdivision (a) of this section.

At the discretion of the local governing board, the middle school may, but is not required to, include student representation on the SSC. If a middle school SSC includes students, the SSC must meet the composition requirements of secondary schools.

#### School-site Selection of Members

The means of selecting SSC members is not specified in law, except that members must be chosen by their peers (EC Section 52852). No additional membership qualifications may be required. Beyond the composition requirements stated above, no member position on the SSC may be reserved for any group or individual. SSC membership may be determined by ballot or may be decided in an open meeting by voice vote. To broaden the support for the SSC membership selection process, and to avoid controversy over the selection of SSC members, board policy, or SSC bylaws may specify:

1. The means of selecting members and officers
2. Terms of office for members and officers
3. The notice of elections for each peer group

The responsibilities of the SSC and time commitment involves. A policy of nondiscrimination, as may occur by limiting membership to a select group. Many schools elect members for a two-year term, with elections for half the members held in even years and half in odd years. This practice ensures that the SSC will not be composed entirely of new members each year. Some schools assure additional continuity by electing non-voting alternate members, who are seated as voting members by the SSC in the event of a midterm vacancy on the school site council. In order to conduct business effectively, the SSC may include officers with stated responsibilities and authority, including:

1. A chairperson to organize, convene, and lead meetings of the SSC
2. A vice chairperson to serve in the absence of the chairperson
3. A secretary to record actions taken at SSC meetings and keep SSC records
4. A parliamentarian to resolve questions of procedure, often with the help of Robert's Rules of Order or similar guide

Other officers as necessary to perform stated duties in support of the work of the SSC (<https://www.cde.ca.gov/fg/aa/co/ssc.asp>)

Accountability for Implementation of Family and Community Involvement. The administrative team of Prepa Tec Los Angeles High will take full responsibility of the accountability of the full involvement of parents, in SSC and ELAC, and in ongoing parent involvement in the school. This accountability would include sign-in sheets, agendas, and other documentation of parent involvement.

**Principle 6: Monitoring, Evaluation, and Accountability**

**Purposes of EL Program Monitoring, Evaluation and Accountability**

The administrative and instructional teaching teams of Prepa Tec Los Angeles High understand the importance of the maintenance of the highest quality instruction for the students of this school. Including effective instruction of International Baccalaureate, the development of academic speaking and writing, and the consistent linguistic and academic achievement of English Learners are the purposes for monitoring, evaluating, and maintaining accountability of the most effective instruction.

**EL program Goals and Related Evaluation Questions**

Increase EL proficiency level one year, every year and reclassify 25% each year.

**Principle 7: Meeting State and Federal Compliance Requirements**

**Authorization to Teach English Learners**

All current and subsequently hired teachers and administrators are and will be fully credentialed to teach all students assigned to them in their assignments. If teacher interns are needed, their university transcripts will be examined to ensure that they have sufficient training and certification for their assignment. The Human Resources Department in ALTA Schools is primarily responsible for these assurances.

**Language Immersion**

English Language Learners are immersed in English classrooms with English Language Development (ELD) teaching strategies included in its core program in the areas of listening, speaking, reading, and writing. ELD and SDAIE support is offered to all students who are identified as ELL. All students have access to the ELD, ELA and other core content curriculum through SDAIE strategies.

Prepa Tec Los Angeles High hires instructional staff that hold California Teacher of English Learners (CTEL) or equivalent to teach ELLs. All teachers possess a C.L.A.D. certification. In addition, all instructional staff receive ongoing professional development training in English Language Development strategies through the use of SDAIE and state approved ELD Curriculum.

### **Home Language Survey**

Based on the student's Home Language Survey, students who are identified as English Language Learners are placed in an ELD class that is supported in a variety of ways through the use of the curriculum, pacing guides, assessments and other viable research based instructional strategies. Prepa Tec Los Angeles High has an established English Learner Advisory Council (ELAC). Both Prepa Tec Los Angeles High and ELAC follow the guidelines for ELAC formation, responsibilities and documentation as listed in LAUSD's Master Plan for English Learners. Instructional staff monitor the language acquisition of each English Learner to determine progress and follow reclassification procedures as stated in Education Code section 313.

### **Special Education**

Special Education teachers are certified to teach English Language Learners and meet the special education instructional needs of English Learner students. Performance standards and assessments for students with special needs or limited English proficiency are adapted as appropriate to their Individualized Education Plans or English proficiency levels.

### **Teacher and Administrator Evaluation**

Teacher and Administrative evaluations are determined by the ALTA Charter School System. Teacher evaluations will be based on the The Framework for Teaching by The Danielson Group. The framework consists of 4 domains: Domain 1- Planning and Preparation; Domain 2- The Classroom Environment; Domain 3- Instruction; and Domain 4-Professional Responsibilities. This framework will be used to guide support, evaluation, and growth opportunities for teachers. Administration's evaluation will be guided by the California Professional Standards for Education Leaders (CPSEL). Both evaluation tools allow for the identification of what educators need and be able to do to positively impact all learners.

Prepa Tec Los Angeles High 's English Language Learners (ELLs) receive Language instruction in English as per Education Code section 305 with Specially Designed Academic Instruction in English (SDAIE) strategies to access state approved curriculum. Academia Charter complies with all federal and state mandates for English Language Learners. In addition, Prepa Tec Los Angeles High follows LAUSD's Master Plan for English Learners and works closely with LAUSD in revising the master plan. Students are identified as ELL through home language surveys and ELPAC scores. Other student records are also used as supporting documentation. All ELL students are placed in the appropriate ELD Level course based on the results of the ELPAC scores.

### **Funding**

PTLAH uses General Funds, Title 1 Funds, Title 3 Funds to support English Learners.

General Funds-Will help Prepa Tec Los Angeles High increase the quality and improved involvement of staff, parents, and community. It will also increase the use of technology integrated into instruction as well as equitable access to the core curriculum to improve English language proficiency and academic achievement.

General fund monies provide the core of the English Learner educational program. This includes monies towards curricular materials, program placement needs, ELPAC testing, and other activities to enrich learning for ELs. This also includes school adopted ELD program materials and primary language instructional materials for students.

The California Department of Education and the federal government both provide supplemental funds to support programs and services for English Learners. Monies are used to supplement not supplant, and enrich the core educational program for English Learners by making the core educational program accessible.

Title III Limited English Proficient (LEP), Immigrant Education Title III, federal funding provides funds for targeted supplementary programs and services for English Learners. This includes providing instructional support, professional development, curriculum development, parental involvement, EL technology, and related EL program activities. The funds are to assist English Learners reach language proficiency and academic benchmarks that will contribute towards graduation requirements. The district office oversees Title III funds and ensures compliance according to state and federal guidelines.

Title I, Part A Title I, federal funding provides general supplementary resources to improve the instruction of low-income disadvantaged students and to assist in meeting academic standards. Funding can be used for supplemental instructional materials and equipment that supports standards-based instruction and core programs. The district office oversees Title I funds and expenditures to ensure compliance according to the federal guidelines.

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High

Multi-Year Forecast

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Assumptions</b>				
	[unadited]			
LCFF COLA	n/a	0.00%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%
Enrollment	334.00	356.00	450.00	460.00
Average Daily Attendance	317.30	338.20	427.50	437.00
<b>Revenues</b>				
<b>State Aid - Revenue Limit</b>				
8011 LCFF State Aid	\$ 3,971,941	\$ 4,237,643	\$ 5,356,736	\$ 5,471,531
8012 Education Protection Account	63,460	67,640	85,500	87,400
8019 State Aid - Prior Year	(397)	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-
	<u>4,035,004</u>	<u>4,305,283</u>	<u>5,442,236</u>	<u>5,558,931</u>
<b>Federal Revenue</b>				
8181 Special Education - Entitlement	38,329	44,642	56,430	57,684
8182 Special Education - Discretionary	-	-	-	-
8220 Federal Child Nutrition	62,368	185,068	233,934	239,133
8290 Title I, Part A - Basic Low Income	95,914	160,031	202,286	206,782
8291 Title II, Part A - Teacher Quality	13,443	18,120	22,904	23,413
8293 Title III - Limited English	-	8,658	10,944	11,187
8294 Title V, Part B - PCSG	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-
8296 Other Federal Revenue	88,515	588,857	10,000	10,000
8299 Prior Year Federal Revenue	155,331	-	-	-
	<u>453,899</u>	<u>1,005,377</u>	<u>536,499</u>	<u>548,199</u>
<b>Other State Revenue</b>				
8311 State Special Education	163,389	202,967	256,560	262,261
8520 Child Nutrition	5,012	17,517	22,143	22,635
8545 School Facilities (SB740)	284,753	360,386	430,635	449,009
8550 Mandated Cost	12,448	14,872	15,851	20,037
8560 State Lottery	62,568	70,007	88,493	90,459
8598 Prior Year Revenue	17,910	-	-	-
8599 Other State Revenue	5,519	299,015	299,015	299,015
	<u>551,599</u>	<u>964,765</u>	<u>1,112,697</u>	<u>1,143,416</u>
<b>Other Local Revenue</b>				
8634 Food Service Sales	-	-	-	-
8650 Lease and Rental Income	-	-	-	-
8660 Interest Revenue	-	-	-	-
8689 Other Fees and Contracts	234	-	-	-
8698 ASB Fundraising	-	-	-	-
8699 School Fundraising	22,764	5,749	7,268	7,429
8980 Contributions, Unrestricted	-	-	-	-
8990 Contributions, Restricted	1,000	-	-	-
	<u>23,999</u>	<u>5,749</u>	<u>7,268</u>	<u>7,429</u>
<b>Total Revenue</b>	<b>\$ 5,064,501</b>	<b>\$ 6,281,174</b>	<b>\$ 7,098,700</b>	<b>\$ 7,257,975</b>
<b>Expenses</b>				
<b>Certificated Salaries</b>				
1100 Teachers' Salaries	1,318,762	1,479,866	1,839,866	1,839,866

**Prepa Tec Los Angeles High**

**Multi-Year Forecast**

*Revised 9/14/20*



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
1170 Teachers' Substitute Hours	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,708	12,000	12,000	12,000
1200 Pupil Support Salaries	-	-	-	-
1300 Administrators' Salaries	203,927	293,286	293,286	293,286
1900 Other Certificated Salaries	51,898	182,613	182,613	182,613
	<u>1,593,294</u>	<u>1,967,764</u>	<u>2,327,764</u>	<u>2,327,764</u>



**Prepa Tec Los Angeles High**

**Multi-Year Forecast**

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Classified Salaries</b>				
2100 Instructional Salaries	33,139	148,378	148,378	148,378
2200 Support Salaries	38,063	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-
2400 Clerical and Office Staff Salaries	81,990	75,254	75,254	75,254
2900 Other Classified Salaries	108,355	82,739	82,739	82,739
	<u>261,547</u>	<u>306,372</u>	<u>306,372</u>	<u>306,372</u>
<b>Benefits</b>				
3101 STRS	250,451	317,794	372,908	416,670
3202 PERS	374	69,546	75,367	77,818
3301 OASDI	6,480	18,995	18,995	18,995
3311 Medicare	25,796	32,975	38,195	38,195
3401 Health and Welfare	148,947	148,350	169,850	174,150
3501 State Unemployment	9,000	21,560	24,500	24,500
3601 Workers' Compensation	18,797	31,838	36,878	36,878
3901 Other Benefits	-	-	-	-
	<u>459,845</u>	<u>641,058</u>	<u>736,693</u>	<u>787,206</u>
<b>Books and Supplies</b>				
4100 Textbooks and Core Curricula	(2,530)	48,000	51,888	54,102
4200 Books and Other Materials	39,608	8,000	10,315	10,755
4302 School Supplies	37,927	217,015	239,803	250,035
4305 Software	25,450	23,804	30,691	32,001
4310 Office Expense	15,336	7,538	9,718	10,133
4311 Business Meals	712	366	471	491
4312 School Fundraising	-	-	-	-
4400 Noncapitalized Equipment	29,814	548,857	30,411	31,708
4700 Food Services	163,458	202,585	261,199	272,343
	<u>309,775</u>	<u>1,056,165</u>	<u>634,495</u>	<u>661,567</u>
<b>Subagreement Services</b>				
5101 Nursing	-	-	-	-
5102 Special Education	99,003	115,101	148,403	154,735
5103 Substitute Teacher	38,611	33,667	43,408	45,260
5104 Transportation	1,988	16,000	20,629	21,509
5105 Security	4,845	3,976	5,126	5,345
5106 Other Educational Consultants	11,350	4,042	4,122	4,205
5107 IB Fees	47,769	43,802	44,678	45,572
	<u>203,566</u>	<u>216,588</u>	<u>266,367</u>	<u>276,626</u>

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High

Multi-Year Forecast

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Operations and Housekeeping</b>				
5201 Auto and Travel	1,589	1,718	2,215	2,309
5300 Dues & Memberships	(1,118)	1,756	2,264	2,361
5400 Insurance	23,196	32,603	42,036	43,830
5501 Utilities	55,875	47,890	51,746	53,954
5502 Janitorial Services	5,692	4,800	6,189	6,453
5516 Miscellaneous Expense	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-
5900 Communications	45,422	30,000	31,680	33,031
5901 Postage and Shipping	238	599	772	805
	<u>130,895</u>	<u>119,366</u>	<u>136,902</u>	<u>142,743</u>
<b>Facilities, Repairs and Other Leases</b>				
5601 Rent	543,600	543,600	597,408	622,897
5602 Additional Rent	-	39,775	40,570	42,301
5603 Equipment Leases	48,035	31,099	31,721	33,075
5604 Other Leases	11,246	4,800	4,896	5,105
5605 Real/Personal Property Taxes	-	14,870	15,168	15,815
5610 Repairs and Maintenance	37,381	26,459	26,988	28,140
	<u>640,262</u>	<u>660,604</u>	<u>716,752</u>	<u>747,333</u>
<b>Professional/Consulting Services</b>				
5801 IT	-	5,000	6,447	6,722
5802 Audit & Taxes	-	18,000	18,360	18,727
5803 Legal	(2,708)	4,216	4,300	4,386
5804 Professional Development	36,930	5,722	7,377	7,692
5805 General Consulting	25,737	21,100	27,205	28,366
5806 Special Activities/Field Trips	17,122	24,064	31,026	32,350
5807 Bank Charges	65	705	909	948
5808 Printing	-	2,375	3,062	3,193
5809 Other taxes and fees	8,778	4,099	5,285	5,511
5810 Payroll Service Fee	-	-	-	-
5811 Management Fee	856,626	861,041	972,522	994,343
5812 District Oversight Fee	42,644	43,053	54,422	55,589
5813 County Fees	6,934	8,262	10,652	11,107
5814 SPED Encroachment	-	9,904	12,520	12,798
5815 Public Relations/Recruitment	-	8,000	28,160	28,723
	<u>992,128</u>	<u>1,015,541</u>	<u>1,182,248</u>	<u>1,210,454</u>
<b>Depreciation</b>				
6900 Depreciation Expense	409,560	147,539	147,539	147,539
	<u>409,560</u>	<u>147,539</u>	<u>147,539</u>	<u>147,539</u>
<b>Interest</b>				
7438 Interest Expense	59,555	49,939	114,002	3,333
	<u>59,555</u>	<u>49,939</u>	<u>114,002</u>	<u>3,333</u>
<b>Total Expenses</b>	<b>\$ 5,060,428</b>	<b>\$ 6,180,936</b>	<b>\$ 6,569,135</b>	<b>\$ 6,610,938</b>
<b>Surplus (Deficit)</b>	<b>\$ 4,074</b>	<b>\$ 100,238</b>	<b>\$ 529,565</b>	<b>\$ 647,037</b>
Fund Balance, Beginning of Year	<u>\$ (489,792)</u>	<u>\$ (485,718)</u>	<u>\$ (385,480)</u>	<u>\$ 144,084</u>
Fund Balance, End of Year	<u>\$ (485,718)</u>	<u>\$ (385,480)</u>	<u>\$ 144,084</u>	<u>\$ 791,121</u>
	<u>-9.6%</u>	<u>-6.2%</u>	<u>2.2%</u>	<u>12.0%</u>

## Prepa Tec Los Angeles High

### Multi-Year Forecast

Revised 9/14/20



	2019-20	2020-21	2021-22	2022-23
	Prior Year	Budget	Forecast	Forecast
<b>Cash Flow Adjustments</b>				
Surplus (Deficit)	4,074	100,238	529,565	647,037
Cash Flows From Operating Activities				
Depreciation/Amortization	409,560	147,539	147,539	147,539
Public Funding Receivables	(333,337)	(1,780,033)	1,376,497	87,283
Grants and Contributions Rec.	(41,213)	-	-	-
Due To/From Related Parties	(603,659)	500,000	(100,000)	(300,000)
Prepaid Expenses	(73,972)	-	-	-
Other Assets	68,200	-	-	-
Accounts Payable	(115,894)	23,703	(13,722)	(859)
Accrued Expenses	896,293	(830,000)	-	-
Other Liabilities	21,006	-	-	-
Cash Flows From Investing Activities	-			
Purchases of Prop. And Equip.	(91,465)	-	-	-
Notes Receivable	-	-	-	-
Cash Flows From Financing Activities	-			
Proceeds from Factoring	1,187,545	-	-	-
Payments on Factoring	(1,187,545)	-	-	-
Proceeds(Payments) on Debt	(156,216)	1,795,876	(1,895,872)	(449,998)
<b>Total Change in Cash</b>	<b>(16,623)</b>	<b>(42,677)</b>	<b>44,008</b>	<b>131,003</b>
Cash, Beginning of Year	95,620	78,997	36,320	80,328
<b>Cash, End of Year</b>	<b>\$ 78,997</b>	<b>\$ 36,320</b>	<b>\$ 80,328</b>	<b>\$ 211,330</b>

# Prepa Tec Los Angeles High Budget and Financial Projections



## Prepa Tec Los Angeles High

### Monthly Cash Flow/Budget FY20-21

Revised 9/14/20

ADA = 338.20

405,075

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
LCFF State Aid	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	0.0%	0.0%	0.0%	0.0%	100.000%			
New School/New Grade Apportionment	0.0%	0.0%	0.0%	37.0%	0.0%	0.0%	18.0%	0.0%	n/a	n/a	n/a	n/a	n/a			
In Lieu of Property Taxes	0.0%	6.0%	12.0%	8.0%	8.0%	8.0%	8.0%	8.0%	33.3%	16.7%	16.7%	16.7%	16.7%			
New School In Lieu of Property Taxes	0.0%	0.0%	0.0%	26.0%	8.0%	8.0%	8.0%	8.0%	n/a	n/a	n/a	n/a	n/a			
Special Education	0.0%	5.0%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	20.0%	20.0%	20.0%	20.0%	20.0%			
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	2,050,971	-	-	-
LCFF - Continuing Charters	-	198,788	198,788	357,819	357,819	357,819	357,819	357,819	-	-	-	-	2,050,971	4,237,643	4,237,643	-
8011 LCFF State Aid	-	198,788	198,788	357,819	357,819	357,819	357,819	357,819	-	-	-	-	2,050,971	4,237,643	4,237,643	-
8012 Education Protection Account	-	-	-	16,910	-	-	16,910	-	-	16,910	-	-	16,910	67,640	67,640	-
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	198,788	198,788	374,729	357,819	357,819	374,729	357,819	-	16,910	-	-	2,067,881	4,305,283	4,305,283	-
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,094	2,094	3,770	3,770	3,770	3,770	3,770	4,321	4,321	4,321	4,321	4,321	44,642	44,642	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	-	9,253	17,581	17,581	17,581	17,581	17,581	17,581	17,581	17,581	35,163	185,068	185,068	-
8290 Title I, Part A - Basic Low Income	-	-	40,008	-	-	120,023	-	-	-	-	-	-	-	160,031	160,031	-
8291 Title II, Part A - Teacher Quality	-	-	4,530	-	-	13,590	-	-	-	-	-	-	-	18,120	18,120	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	8,658	-	8,658	8,658	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	578,857	-	-	-	-	-	10,000	-	588,857	588,857	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,094	46,632	13,023	21,351	733,821	21,351	21,351	21,903	21,903	21,903	40,561	39,484	1,005,377	1,005,377	-
<b>Other State Revenue</b>																
8311 State Special Education	-	9,521	9,521	17,138	17,138	17,138	17,138	17,138	19,647	19,647	19,647	19,647	19,647	202,967	202,967	-
8520 Child Nutrition	-	-	-	876	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	3,328	17,517	17,517	-
8545 School Facilities (SB740)	-	-	-	-	-	-	180,193	-	-	-	90,096	-	90,096	360,386	360,386	-
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	14,872	14,872	-
8560 State Lottery	-	-	-	-	-	-	16,420	-	-	16,420	-	-	37,167	70,007	70,007	-
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	-	194,360	-	-	-	-	74,754	-	-	29,902	299,015	299,015	-
	-	9,521	9,521	18,014	213,162	33,674	215,416	18,802	21,311	112,485	111,407	21,311	180,140	964,765	964,765	-
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	287	287	747	632	632	632	632	632	632	632	-	5,749	5,749	5,749	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	287	287	747	632	632	632	632	632	632	632	-	-	5,749	5,749	-
<b>Total Revenue</b>	-	210,691	255,229	406,513	592,965	1,125,947	612,128	398,605	43,846	151,930	133,943	61,872	2,287,505	6,281,174	6,281,174	-
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	134,533	-	1,479,866	1,479,866	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	-
	24,441	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	176,666	-	1,967,764	1,967,764	-

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Prepa Tec Los Angeles High  
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Revised 9/14/20

ADA = 338.20

405,075

	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
<b>Classified Salaries</b>																
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	-
	<b>20,789</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	<b>25,962</b>	-	<b>306,372</b>	<b>306,372</b>	-
<b>Benefits</b>																
3101 STRS	3,947	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	28,532	-	317,794	317,794	-
3202 PERS	4,719	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	5,893	-	69,546	69,546	-
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	-
3311 Medicare	656	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	2,938	-	32,975	32,975	-
3401 Health and Welfare	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	-	148,350	148,350	-
3501 State Unemployment	1,078	1,078	1,078	1,078	1,078	1,078	5,390	4,312	2,156	1,078	1,078	1,078	-	21,560	21,560	-
3601 Workers' Compensation	633	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	31,838	31,838	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>24,685</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	<b>59,562</b>	<b>58,484</b>	<b>56,328</b>	<b>55,250</b>	<b>55,250</b>	<b>55,250</b>	-	<b>641,058</b>	<b>641,058</b>	-
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	12,000	12,000	12,000	12,000	-	-	-	-	-	-	-	-	48,000	48,000	-
4200 Books and Reference Materials	1,600	1,600	1,600	1,600	1,600	-	-	-	-	-	-	-	-	8,000	8,000	-
4302 School Supplies	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	-	217,015	217,015	-
4305 Software	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	-	23,804	23,804	-
4310 Office Expense	628	628	628	628	628	628	628	628	628	628	628	628	-	7,538	7,538	-
4311 Business Meals	30	30	30	30	30	30	30	30	30	30	30	30	-	366	366	-
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	548,857	-	-	-	-	-	-	-	548,857	548,857	-
4700 Food Services	-	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	18,417	-	202,585	202,585	-
	<b>22,327</b>	<b>52,744</b>	<b>52,744</b>	<b>52,744</b>	<b>52,744</b>	<b>588,001</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	<b>39,144</b>	-	<b>1,056,165</b>	<b>1,056,165</b>	-

Prepa Tec Los Angeles High Budget  
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Prepa Tec Los Angeles High

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													405,075				
													Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)	
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun-21					
<b>Subagreement Services</b>																	
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	-	115,101	115,101	-	-
5103 Substitute Teacher	-	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	-	33,667	33,667	-	-
5104 Transportation	-	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	-	16,000	16,000	-	-
5105 Security	-	361	361	361	361	361	361	361	361	361	361	361	-	3,976	3,976	-	-
5106 Other Educational Consultants	-	-	404	404	404	404	404	404	404	404	404	404	-	4,042	4,042	-	-
5107 IB Fees	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	-	43,802	43,802	-	-
	3,650	18,991	19,395	19,395	19,395	19,395	19,395	19,395	19,395	19,395	19,395	19,395	-	216,588	216,588	-	-
<b>Operations and Housekeeping</b>																	
5201 Auto and Travel	-	156	156	156	156	156	156	156	156	156	156	156	-	1,718	1,718	-	-
5300 Dues & Memberships	146	146	146	146	146	146	146	146	146	146	146	146	-	1,756	1,756	-	-
5400 Insurance	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	-	32,603	32,603	-	-
5501 Utilities	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	-	47,890	47,890	-	-
5502 Janitorial Services	400	400	400	400	400	400	400	400	400	400	400	400	-	4,800	4,800	-	-
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	30,000	30,000	-	-
5901 Postage and Shipping	-	-	60	60	60	60	60	60	60	60	60	60	-	599	599	-	-
	9,754	9,910	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	-	119,366	119,366	-	-
<b>Facilities, Repairs and Other Leases</b>																	
5601 Rent	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	-	543,600	543,600	-	-
5602 Additional Rent	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	39,775	39,775	-	-
5603 Equipment Leases	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	-	31,099	31,099	-	-
5604 Other Leases	400	400	400	400	400	400	400	400	400	400	400	400	-	4,800	4,800	-	-
5605 Real/Personal Property Taxes	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	-	14,870	14,870	-	-
5610 Repairs and Maintenance	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	-	26,459	26,459	-	-
	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	-	660,604	660,604	-	-
<b>Professional/Consulting Services</b>																	
5801 IT	417	417	417	417	417	417	417	417	417	417	417	417	-	5,000	5,000	-	-
5802 Audit & Taxes	-	-	-	6,000	6,000	6,000	-	-	-	-	-	-	-	18,000	18,000	-	-
5803 Legal	351	351	351	351	351	351	351	351	351	351	351	351	-	4,216	4,216	-	-
5804 Professional Development	-	-	572	572	572	572	572	572	572	572	572	572	-	5,722	5,722	-	-
5805 General Consulting	-	-	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	-	21,100	21,100	-	-
5806 Special Activities/Field Trips	-	-	-	-	-	8,021	8,021	8,021	-	-	-	-	-	24,064	24,064	-	-
5807 Bank Charges	-	-	71	71	71	71	71	71	71	71	71	71	-	705	705	-	-
5808 Printing	-	-	238	238	238	238	238	238	238	238	238	238	-	2,375	2,375	-	-
5809 Other taxes and fees	-	-	410	410	410	410	410	410	410	410	410	410	-	4,099	4,099	-	-
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	71,753	-	861,041	861,041	-	-
5812 District Oversight Fee	-	1,988	1,988	3,747	3,578	3,578	3,747	3,578	-	169	-	-	20,679	43,053	43,053	-	-
5813 County Fees	-	-	-	2,066	-	-	2,066	-	-	2,066	-	-	2,066	8,262	8,262	-	-
5814 SPED Encroachment	-	465	465	836	836	836	836	836	959	959	959	959	959	9,904	9,904	-	-
5815 Public Relations/Recruitment	-	-	800	800	800	800	800	800	800	800	800	800	-	8,000	8,000	-	-
	72,521	74,974	79,174	89,371	87,136	95,157	91,392	89,157	77,680	79,915	77,680	77,680	23,703	1,015,541	1,015,541	-	-
<b>Depreciation</b>																	
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-	-
	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-	-
<b>Interest</b>																	
7438 Interest Expense	333	333	333	333	333	333	333	9,521	9,521	9,521	9,521	9,521	-	49,939	49,939	-	-
	333	333	333	333	333	333	333	9,521	9,521	9,521	9,521	9,521	-	49,939	49,939	-	-
<b>Total Expenses</b>	<b>245,845</b>	<b>482,175</b>	<b>486,839</b>	<b>497,036</b>	<b>494,801</b>	<b>1,038,079</b>	<b>489,769</b>	<b>495,644</b>	<b>482,011</b>	<b>483,168</b>	<b>480,933</b>	<b>480,933</b>	<b>23,703</b>	<b>6,180,936</b>	<b>6,180,936</b>	<b>-</b>	<b>-</b>
<b>Monthly Surplus (Deficit)</b>	<b>(245,845)</b>	<b>(271,484)</b>	<b>(231,610)</b>	<b>(90,522)</b>	<b>98,163</b>	<b>87,867</b>	<b>122,359</b>	<b>(97,039)</b>	<b>(438,165)</b>	<b>(331,237)</b>	<b>(346,990)</b>	<b>(419,061)</b>	<b>2,263,802</b>	<b>100,238</b>	<b>100,238</b>	<b>-</b>	<b>-</b>

Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Budget FY20-21**

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	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun-21	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
												405,075				
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(245,845)	(271,484)	(231,610)	(90,522)	98,163	87,867	122,359	(97,039)	(438,165)	(331,237)	(346,990)	(419,061)	2,263,802	100,238		
Cash flows from operating activities																
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539		
Public Funding Receivables	430,090	77,382	-	-	-	-	-	-	-	-	-	-	(2,287,505)	(1,780,033)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	200,000	150,000	150,000	-	-	-	-	-	-	-	-	-	500,000		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	23,703	23,703		
Accrued Expenses	-	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	-	-	(830,000)		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt				(8,333)	(8,333)	(8,333)	(8,333)	1,837,541	-	(8,333)	-	-	-	1,795,876		
<b>Total Change in Cash</b>	196,540	(64,807)	(152,315)	(19,560)	19,125	8,829	43,321	1,669,797	(508,870)	(410,276)	(417,695)	(406,766)				
<b>Cash, Beginning of Month</b>	78,997	275,537	210,730	58,415	38,855	57,980	66,810	110,131	1,779,927	1,271,057	860,782	443,086				
<b>Cash, End of Month</b>	<b>275,537</b>	<b>210,730</b>	<b>58,415</b>	<b>38,855</b>	<b>57,980</b>	<b>66,810</b>	<b>110,131</b>	<b>1,779,927</b>	<b>1,271,057</b>	<b>860,782</b>	<b>443,086</b>	<b>36,320</b>				

# Prepa Tec Los Angeles High Budget and Financial Projections



## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY21-22

Revised 9/14/20

ADA = 427.50

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	215,271	215,271	387,487	387,487	387,487	387,487	387,487	597,752	597,752	597,752	597,752	597,752	5,356,736	4,237,643	1,119,093
8011 LCFF State Aid	-	215,271	215,271	387,487	387,487	387,487	387,487	387,487	597,752	597,752	597,752	597,752	597,752	5,356,736	4,237,643	1,119,093
8012 Education Protection Account	-	-	-	16,910	-	-	16,910	-	-	30,305	-	-	21,375	85,500	67,640	17,860
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	215,271	215,271	404,397	387,487	387,487	404,397	387,487	597,752	628,057	597,752	597,752	619,127	5,442,236	4,305,283	1,136,953
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,822	2,822	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	5,079	56,430	44,642	11,788
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	11,697	11,697	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	23,393	233,934	185,068	48,866
8290 Title I, Part A - Basic Low Income	-	-	50,572	-	-	50,572	-	-	50,572	-	-	-	50,572	202,286	160,031	42,255
8291 Title II, Part A - Teacher Quality	-	-	5,726	-	-	5,726	-	-	5,726	-	-	-	5,726	22,904	18,120	4,784
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	10,944	-	10,944	8,658	2,286
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	588,857	(578,857)
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,822	70,816	16,775	28,472	84,770	28,472	28,472	84,770	28,472	28,472	49,416	84,770	536,499	1,005,377	(468,877)
<b>Other State Revenue</b>																
8311 State Special Education	-	12,828	12,828	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	23,090	256,560	202,967	53,593
8520 Child Nutrition	-	-	1,107	1,107	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	2,214	22,143	17,517	4,625
8545 School Facilities (SB740)	-	-	-	-	-	-	215,318	-	-	-	107,659	-	107,659	430,635	360,386	70,249
8550 Mandated Cost	-	-	-	-	-	15,851	-	-	-	-	-	-	-	15,851	14,872	980
8560 State Lottery	-	-	-	-	-	-	22,123	-	-	22,123	-	-	44,246	88,493	70,007	18,485
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	-	194,360	-	-	-	-	74,754	-	-	29,902	299,015	299,015	-
	-	12,828	13,935	24,198	219,664	41,156	262,745	25,305	25,305	122,182	132,963	25,305	207,111	1,112,697	964,765	77,683
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	363	363	945	799	799	799	799	799	799	799	-	-	7,268	5,749	1,518
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	363	363	945	799	799	799	799	799	799	799	-	-	7,268	5,749	1,518
<b>Total Revenue</b>	-	<b>231,284</b>	<b>300,385</b>	<b>446,315</b>	<b>636,423</b>	<b>514,213</b>	<b>696,414</b>	<b>442,063</b>	<b>708,626</b>	<b>779,510</b>	<b>759,987</b>	<b>672,473</b>	<b>911,008</b>	<b>7,098,700</b>	<b>6,281,174</b>	<b>817,526</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	-	1,839,866	1,479,866	(360,000)
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	-
	24,441	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	-	2,327,764	1,967,764	(360,000)
<b>Classified Salaries</b>																
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	-



Prepa Tec Los Angeles High Budget  
and Financial Projections



Prepa Tec Los Angeles High

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	20,789	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	-	306,372	306,372	-
<b>Benefits</b>																
3101 STRS	4,632	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	33,480	-	372,908	317,794	(55,114)
3202 PERS	5,114	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	6,387	-	75,367	69,546	(5,821)
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	-
3311 Medicare	760	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	-	38,195	32,975	(5,220)
3401 Health and Welfare	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	14,154	-	169,850	148,350	(21,500)
3501 State Unemployment	1,225	1,225	1,225	1,225	1,225	1,225	6,125	4,900	2,450	1,225	1,225	1,225	-	24,500	21,560	(2,940)
3601 Workers' Compensation	733	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	-	36,878	31,838	(5,040)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	27,907	63,544	63,544	63,544	63,544	63,544	68,444	67,219	64,769	63,544	63,544	63,544	-	736,693	641,058	(95,635)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula Materi	-	12,972	12,972	12,972	12,972	-	-	-	-	-	-	-	-	51,888	48,000	(3,888)
4200 Books and Other Reference Materi	2,063	2,063	2,063	2,063	2,063	-	-	-	-	-	-	-	-	10,315	8,000	(2,315)
4302 School Supplies	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	19,984	-	239,803	217,015	(22,788)
4305 Software	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	2,558	-	30,691	23,804	(6,887)
4310 Office Expense	810	810	810	810	810	810	810	810	810	810	810	810	-	9,718	7,538	(2,181)
4311 Business Meals	39	39	39	39	39	39	39	39	39	39	39	39	-	471	366	(106)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	30,411	-	-	-	-	-	-	-	30,411	548,857	518,446
4700 Food Services	-	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	23,745	-	261,199	202,585	(58,613)
	25,453	62,170	62,170	62,170	62,170	77,546	47,136	47,136	47,136	47,136	47,136	47,136	-	634,495	1,056,165	421,669

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<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	13,491	-	148,403	115,101	(33,302)
5103 Substitute Teacher	-	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	3,946	-	43,408	33,667	(9,741)
5104 Transportation	-	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	-	20,629	16,000	(4,629)
5105 Security	-	466	466	466	466	466	466	466	466	466	466	466	-	5,126	3,976	(1,150)
5106 Other Educational Consultants	-	-	412	412	412	412	412	412	412	412	412	412	-	4,122	4,042	(81)
5107 IB Fees	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	-	44,678	43,802	(876)
	3,723	23,502	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	23,914	-	266,367	216,588	(49,779)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	201	201	201	201	201	201	201	201	201	201	201	-	2,215	1,718	(497)
5300 Dues & Memberships	189	189	189	189	189	189	189	189	189	189	189	189	-	2,264	1,756	(508)
5400 Insurance	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	3,503	-	42,036	32,603	(9,433)
5501 Utilities	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	4,312	-	51,746	47,890	(3,856)
5502 Janitorial Services	516	516	516	516	516	516	516	516	516	516	516	516	-	6,189	4,800	(1,389)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	-	31,680	30,000	(1,680)
5901 Postage and Shipping	-	-	77	77	77	77	77	77	77	77	77	77	-	772	599	(173)
	11,160	11,361	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	-	136,902	119,366	(17,536)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	49,784	-	597,408	543,600	(53,808)
5602 Additional Rent	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	3,381	-	40,570	39,775	(795)
5603 Equipment Leases	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	-	31,721	31,099	(622)
5604 Other Leases	408	408	408	408	408	408	408	408	408	408	408	408	-	4,896	4,800	(96)
5605 Real/Personal Property Taxes	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	1,264	-	15,168	14,870	(297)
5610 Repairs and Maintenance	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	2,249	-	26,988	26,459	(529)
	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	59,729	-	716,752	660,604	(56,148)
<b>Professional/Consulting Services</b>																
5801 IT	537	537	537	537	537	537	537	537	537	537	537	537	-	6,447	5,000	(1,447)
5802 Audit & Taxes	-	-	-	6,120	6,120	6,120	-	-	-	-	-	-	-	18,360	18,000	(360)
5803 Legal	358	358	358	358	358	358	358	358	358	358	358	358	-	4,300	4,216	(84)
5804 Professional Development	-	-	738	738	738	738	738	738	738	738	738	738	-	7,377	5,722	(1,655)
5805 General Consulting	-	-	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	-	27,205	21,100	(6,105)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	10,342	10,342	10,342	-	-	-	31,026	24,064	(6,962)
5807 Bank Charges	-	-	91	91	91	91	91	91	91	91	91	91	-	909	705	(204)
5808 Printing	-	-	306	306	306	306	306	306	306	306	306	306	-	3,062	2,375	(687)
5809 Other taxes and fees	-	-	529	529	529	529	529	529	529	529	529	529	-	5,285	4,099	(1,186)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	81,043	-	972,522	861,041	(111,481)
5812 District Oversight Fee	-	2,153	2,153	4,044	3,875	3,875	4,044	3,875	5,978	6,281	5,978	5,978	6,191	54,422	43,053	(11,370)
5813 County Fees	-	-	-	2,663	-	-	2,663	-	-	2,663	-	-	2,663	10,652	8,262	(2,390)
5814 SPED Encroachment	-	626	626	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	12,520	9,904	(2,615)
5815 Public Relations/Recruitment	-	-	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	2,816	-	28,160	8,000	(20,160)
	81,939	84,718	91,918	103,093	100,261	100,261	96,973	104,483	106,585	109,551	96,243	96,243	9,981	1,182,248	1,015,541	(166,707)
<b>Depreciation</b>																
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
<b>Interest</b>																
7438 Interest Expense	9,521	9,521	9,521	9,521	9,521	9,521	9,479	9,479	9,479	9,479	9,479	9,479	-	114,002	49,939	(64,064)
	9,521	9,521	9,521	9,521	9,521	9,521	9,479	9,479	9,479	9,479	9,479	9,479	-	114,002	49,939	(64,064)
<b>Total Expenses</b>	<b>276,956</b>	<b>562,196</b>	<b>569,885</b>	<b>581,060</b>	<b>578,228</b>	<b>593,604</b>	<b>564,764</b>	<b>571,049</b>	<b>570,701</b>	<b>572,442</b>	<b>559,134</b>	<b>559,134</b>	<b>9,981</b>	<b>6,569,135</b>	<b>6,180,936</b>	<b>(388,199)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(276,956)</b>	<b>(330,912)</b>	<b>(269,500)</b>	<b>(134,745)</b>	<b>58,195</b>	<b>(79,391)</b>	<b>131,650</b>	<b>(128,985)</b>	<b>137,924</b>	<b>207,067</b>	<b>200,853</b>	<b>113,338</b>	<b>901,027</b>	<b>529,565</b>	<b>100,238</b>	<b>429,327</b>

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<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(276,956)	(330,912)	(269,500)	(134,745)	58,195	(79,391)	131,650	(128,985)	137,924	207,067	200,853	113,338	901,027	529,565		
Cash flows from operating activities																
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539		
Public Funding Receivables	410,194	410,194	410,194	410,194	184,587	37,167	424,974	-	-	-	-	-	(911,008)	1,376,497		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	(100,000)	-	-	-	-	-	-	-	-	-	-	-	(100,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(23,703)	-	-	-	-	-	-	-	-	-	-	-	9,981	(13,722)		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(461,468)	(469,801)	(461,468)	(461,468)	-	(1,895,872)		
<b>Total Change in Cash</b>	<b>121,830</b>	<b>(8,423)</b>	<b>152,989</b>	<b>279,411</b>	<b>246,744</b>	<b>(38,262)</b>	<b>560,587</b>	<b>(125,023)</b>	<b>(311,249)</b>	<b>(250,439)</b>	<b>(248,321)</b>	<b>(335,835)</b>				
Cash, Beginning of Month	36,320	158,150	149,727	302,716	582,127	828,871	790,609	1,351,195	1,226,172	914,923	664,484	416,163				
<b>Cash, End of Month</b>	<b>158,150</b>	<b>149,727</b>	<b>302,716</b>	<b>582,127</b>	<b>828,871</b>	<b>790,609</b>	<b>1,351,195</b>	<b>1,226,172</b>	<b>914,923</b>	<b>664,484</b>	<b>416,163</b>	<b>80,328</b>				

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	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	271,904	271,904	489,428	489,428	489,428	489,428	489,428	496,117	496,117	496,117	496,117	496,117	5,471,531	5,356,736	114,795
8011 LCFF State Aid	-	271,904	271,904	489,428	489,428	489,428	489,428	489,428	496,117	496,117	496,117	496,117	496,117	5,471,531	5,356,736	114,795
8012 Education Protection Account	-	-	-	16,910	-	-	16,910	-	-	30,305	-	-	-	23,275	85,500	1,900
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	271,904	271,904	506,338	489,428	489,428	506,338	489,428	496,117	526,422	496,117	496,117	519,392	5,558,931	5,442,236	116,695
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,884	2,884	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	5,192	57,684	56,430	1,254
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	11,957	11,957	23,913	23,913	23,913	23,913	23,913	23,913	23,913	23,913	23,913	239,133	233,934	5,199
8290 Title I, Part A - Basic Low Income	-	-	51,695	-	-	51,695	-	-	51,695	-	-	-	51,695	206,782	202,286	4,495
8291 Title II, Part A - Teacher Quality	-	-	5,853	-	-	5,853	-	-	5,853	-	-	-	5,853	23,413	22,904	509
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	10,944	243	11,187	10,944	243
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
8299 Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	2,884	72,390	17,148	29,105	86,654	29,105	29,105	86,654	29,105	29,105	50,049	86,897	548,199	536,499	11,700
<b>Other State Revenue</b>																
8311 State Special Education	-	13,113	13,113	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	23,604	262,261	256,560	5,701
8520 Child Nutrition	-	-	1,132	1,132	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	2,263	22,635	22,143	492
8545 School Facilities (SB740)	-	-	-	-	-	-	224,505	-	-	-	-	112,252	112,252	449,009	430,635	-
8550 Mandated Cost	-	-	-	-	-	15,851	-	-	-	-	-	-	4,185	20,037	15,851	4,185
8560 State Lottery	-	-	-	-	-	-	22,615	-	-	22,615	-	-	45,230	90,459	88,493	1,967
8598 Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8599 Other State Revenue	-	-	-	-	194,360	-	-	-	-	74,754	-	-	29,902	299,015	299,015	-
	-	13,113	14,245	24,735	220,227	41,718	272,986	25,867	25,867	123,235	138,119	25,867	217,436	1,143,416	1,112,697	12,345
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	371	371	966	817	817	817	817	817	817	817	-	-	7,429	7,268	162
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	371	371	966	817	817	817	817	817	817	817	-	-	7,429	7,268	162
<b>Total Revenue</b>	-	<b>288,273</b>	<b>358,910</b>	<b>549,187</b>	<b>739,576</b>	<b>618,617</b>	<b>809,246</b>	<b>545,217</b>	<b>609,455</b>	<b>679,579</b>	<b>664,158</b>	<b>572,033</b>	<b>823,724</b>	<b>7,257,975</b>	<b>7,098,700</b>	<b>159,275</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	-	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	167,261	-	1,839,866	1,839,866	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	-	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	-	12,000	12,000	-
1200 Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Administrators' Salaries	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	24,441	-	293,286	293,286	-
1900 Other Certificated Salaries	-	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	16,601	-	182,613	182,613	-
	24,441	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	209,393	-	2,327,764	2,327,764	-
<b>Classified Salaries</b>																
2100 Instructional Salaries	10,465	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	12,538	-	148,378	148,378	-
2200 Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	6,271	-	75,254	75,254	-
2900 Other Classified Salaries	4,053	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	82,739	82,739	-

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<b>Benefits</b>	20,789	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	25,962	-	306,372	306,372	-
3101 STRS	5,175	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	37,409	-	416,670	372,908	(43,762)
3202 PERS	5,280	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	6,594	-	77,818	75,367	(2,451)
3301 OASDI	1,289	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	1,610	-	18,995	18,995	-
3311 Medicare	760	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	3,403	-	38,195	38,195	-
3401 Health and Welfare	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	14,513	-	174,150	169,850	(4,300)
3501 State Unemployment	1,225	1,225	1,225	1,225	1,225	1,225	6,125	4,900	2,450	1,225	1,225	1,225	-	24,500	24,500	-
3601 Workers' Compensation	733	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	-	36,878	36,878	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	28,975	68,039	68,039	68,039	68,039	68,039	72,939	71,714	69,264	68,039	68,039	68,039	-	787,206	736,693	(50,513)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula Materi	-	13,525	13,525	13,525	13,525	-	-	-	-	-	-	-	-	54,102	51,888	(2,214)
4200 Books and Other Reference Materi	2,151	2,151	2,151	2,151	2,151	-	-	-	-	-	-	-	-	10,755	10,315	(440)
4302 School Supplies	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	20,836	-	250,035	239,803	(10,232)
4305 Software	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	-	32,001	30,691	(1,309)
4310 Office Expense	844	844	844	844	844	844	844	844	844	844	844	844	-	10,133	9,718	(415)
4311 Business Meals	41	41	41	41	41	41	41	41	41	41	41	41	-	491	471	(20)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	-	-	-	-	31,708	-	-	-	-	-	-	-	31,708	30,411	(1,298)
4700 Food Services	-	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	24,758	-	272,343	261,199	(11,144)
	26,539	64,823	64,823	64,823	64,823	80,855	49,147	49,147	49,147	49,147	49,147	49,147	-	661,567	634,495	(27,072)

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<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	14,067	-	154,735	148,403	(6,332)
5103 Substitute Teacher	-	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	-	45,260	43,408	(1,852)
5104 Transportation	-	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	-	21,509	20,629	(880)
5105 Security	-	486	486	486	486	486	486	486	486	486	486	486	-	5,345	5,126	(219)
5106 Other Educational Consultants	-	-	420	420	420	420	420	420	420	420	420	420	-	4,205	4,122	(82)
5107 IB Fees	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	-	45,572	44,678	(894)
	3,798	24,420	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	24,841	-	276,626	266,367	(10,259)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	210	210	210	210	210	210	210	210	210	210	210	-	2,309	2,215	(94)
5300 Dues & Memberships	197	197	197	197	197	197	197	197	197	197	197	197	-	2,361	2,264	(97)
5400 Insurance	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	3,652	-	43,830	42,036	(1,794)
5501 Utilities	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	4,496	-	53,954	51,746	(2,208)
5502 Janitorial Services	538	538	538	538	538	538	538	538	538	538	538	538	-	6,453	6,189	(264)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	-	33,031	31,680	(1,352)
5901 Postage and Shipping	-	-	81	81	81	81	81	81	81	81	81	81	-	805	772	(33)
	11,636	11,846	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	11,926	-	142,743	136,902	(5,841)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	51,908	-	622,897	597,408	(25,489)
5602 Additional Rent	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	-	42,301	40,570	(1,731)
5603 Equipment Leases	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	-	33,075	31,721	(1,353)
5604 Other Leases	425	425	425	425	425	425	425	425	425	425	425	425	-	5,105	4,896	(209)
5605 Real/Personal Property Taxes	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,318	-	15,815	15,168	(647)
5610 Repairs and Maintenance	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	2,345	-	28,140	26,988	(1,152)
	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	62,278	-	747,333	716,752	(30,581)
<b>Professional/Consulting Services</b>																
5801 IT	560	560	560	560	560	560	560	560	560	560	560	560	-	6,722	6,447	(275)
5802 Audit & Taxes	-	-	-	6,242	6,242	6,242	-	-	-	-	-	-	-	18,727	18,360	(367)
5803 Legal	366	366	366	366	366	366	366	366	366	366	366	366	-	4,386	4,300	(86)
5804 Professional Development	-	-	769	769	769	769	769	769	769	769	769	769	-	7,692	7,377	(315)
5805 General Consulting	-	-	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	-	28,366	27,205	(1,161)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	10,783	10,783	10,783	-	-	-	32,350	31,026	(1,324)
5807 Bank Charges	-	-	95	95	95	95	95	95	95	95	95	95	-	948	909	(39)
5808 Printing	-	-	319	319	319	319	319	319	319	319	319	319	-	3,193	3,062	(131)
5809 Other taxes and fees	-	-	551	551	551	551	551	551	551	551	551	551	-	5,511	5,285	(226)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	82,862	-	994,343	972,522	(21,821)
5812 District Oversight Fee	-	2,719	2,719	5,063	4,894	4,894	5,063	4,894	4,961	5,264	4,961	4,961	5,194	55,589	54,422	(1,167)
5813 County Fees	-	-	-	2,777	-	-	2,777	-	-	2,777	-	-	-	11,107	10,652	(455)
5814 SPED Encroachment	-	640	640	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	12,798	12,520	(278)
5815 Public Relations/Recruitment	-	-	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	-	28,723	28,160	(563)
	83,788	87,146	94,590	106,465	103,519	103,519	100,223	108,060	108,127	111,207	97,344	97,344	9,122	1,210,454	1,182,248	(28,206)
<b>Depreciation</b>																
6900 Depreciation Expense	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539	147,539	-
<b>Interest</b>																
7438 Interest Expense	333	333	333	333	333	333	333	333	333	333	-	-	-	3,333	114,002	110,669
	333	333	333	333	333	333	333	333	333	333	-	-	-	3,333	114,002	110,669
<b>Total Expenses</b>	<b>274,870</b>	<b>566,536</b>	<b>574,480</b>	<b>586,356</b>	<b>583,410</b>	<b>599,441</b>	<b>569,337</b>	<b>575,949</b>	<b>573,566</b>	<b>575,421</b>	<b>561,225</b>	<b>561,225</b>	<b>9,122</b>	<b>6,610,938</b>	<b>6,569,135</b>	<b>(41,803)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(274,870)</b>	<b>(278,263)</b>	<b>(215,570)</b>	<b>(37,169)</b>	<b>156,167</b>	<b>19,175</b>	<b>239,909</b>	<b>(30,733)</b>	<b>35,888</b>	<b>104,158</b>	<b>102,934</b>	<b>10,808</b>	<b>814,602</b>	<b>647,037</b>	<b>529,565</b>	<b>117,472</b>

Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY22-23**

Revised 9/14/20

ADA = 437.00

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(274,870)	(278,263)	(215,570)	(37,169)	156,167	19,175	239,909	(30,733)	35,888	104,158	102,934	10,808	814,602	647,037		
Cash flows from operating activities																
Depreciation/Amortization	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	147,539		
Public Funding Receivables	644,734	107,659	44,246	-	-	-	114,368	-	-	-	-	-	(823,724)	87,283		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	(300,000)	-	-	(300,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(9,981)	-	-	-	-	-	-	-	-	-	-	-	9,122	(859)		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	-	(408,333)	-	-	-	(449,998)		
<b>Total Change in Cash</b>	<b>372,178</b>	<b>(158,309)</b>	<b>(159,029)</b>	<b>(33,207)</b>	<b>160,129</b>	<b>23,137</b>	<b>358,239</b>	<b>(26,771)</b>	<b>48,183</b>	<b>(291,880)</b>	<b>(184,771)</b>	<b>23,103</b>				
Cash, Beginning of Month	80,328	452,505	294,196	135,167	101,961	262,089	285,227	643,466	616,695	664,878	372,999	188,227				
<b>Cash, End of Month</b>	<b>452,505</b>	<b>294,196</b>	<b>135,167</b>	<b>101,961</b>	<b>262,089</b>	<b>285,227</b>	<b>643,466</b>	<b>616,695</b>	<b>664,878</b>	<b>372,999</b>	<b>188,227</b>	<b>211,330</b>				

Prepa Tec Los Angeles High Budget  
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Prepa Tec Los Angeles High

Multi-Year Forecast

Revised 11/06/20



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Assumptions</b>	[Unaudited]					
LCFF COLA	n/a	0.00%	0.00%	0.00%	0.00%	0.00%
Non-LCFF Revenue COLA	n/a	n/a	0.00%	0.00%	0.00%	0.00%
Expense COLA	n/a	2.00%	2.00%	2.00%	2.00%	2.00%
Enrollment	334.00	334.00	370.00	380.00	380.00	380.00
Average Daily Attendance	317.30	317.30	351.50	361.00	361.00	361.00
<b>Revenues</b>						
<b>State Aid - Revenue Limit</b>						
8011 LCFF State Aid	\$ 3,971,941	\$ 3,975,039	\$ 4,404,428	\$ 4,519,993	\$ 4,522,642	\$ 4,522,292
8012 Education Protection Account	63,460	63,460	70,300	72,200	72,200	72,200
8019 State Aid - Prior Year	(397)	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-
	<u>4,035,004</u>	<u>4,038,499</u>	<u>4,474,728</u>	<u>4,592,193</u>	<u>4,594,842</u>	<u>4,594,492</u>
<b>Federal Revenue</b>						
8181 Special Education - Entitlement	38,329	41,884	46,398	47,652	46,398	46,398
8182 Special Education - Discretionary	-	-	-	-	-	-
8220 Federal Child Nutrition	62,368	164,950	182,729	187,667	187,667	187,667
8290 Title I, Part A - Basic Low Income	95,914	160,031	177,280	182,071	182,071	182,071
8291 Title II, Part A - Teacher Quality	13,443	18,120	20,073	20,616	20,616	20,616
8293 Title III - Limited English	-	8,658	9,591	9,850	9,850	9,850
8294 Title V, Part B - PCSG	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-
8296 Other Federal Revenue	88,515	633,906	-	-	-	-
8299 Prior Year Federal Revenue	155,331	82,911	91,847	94,330	94,330	94,330
	<u>453,899</u>	<u>1,110,459</u>	<u>527,918</u>	<u>542,186</u>	<u>540,932</u>	<u>540,932</u>
<b>Other State Revenue</b>						
8311 State Special Education	163,389	190,424	210,949	216,651	216,651	216,651
8520 Child Nutrition	5,012	15,613	17,296	17,763	17,763	17,763
8545 School Facilities (SB740)	284,753	338,115	425,667	437,171	437,171	437,171
8550 Mandated Cost	12,448	14,872	14,872	16,475	16,920	16,920
8560 State Lottery	62,568	65,681	72,761	74,727	74,727	74,727
8598 Prior Year Revenue	17,910	(1,155)	(1,280)	(1,314)	(1,314)	(1,314)
8599 Other State Revenue	70,631	299,015	331,244	340,197	340,197	340,197
	<u>616,711</u>	<u>922,565</u>	<u>1,071,508</u>	<u>1,101,669</u>	<u>1,102,114</u>	<u>1,102,114</u>
<b>Other Local Revenue</b>						
8634 Food Service Sales	-	-	-	-	-	-



Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**

**Multi-Year Forecast**

Revised 11/06/20



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
8650 Lease and Rental Income	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-
8689 Other Fees and Contracts	234	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-
8699 School Fundraising	22,764	7,763	8,600	8,833	8,833	8,833
8980 Contributions, Unrestricted	-	-	-	-	-	-
8990 Contributions, Restricted	1,000	-	-	-	-	-
	<u>23,999</u>	<u>7,763</u>	<u>8,600</u>	<u>8,833</u>	<u>8,833</u>	<u>8,833</u>
<b>Total Revenue</b>	<b>\$ 5,129,613</b>	<b>\$ 6,079,287</b>	<b>\$ 6,082,754</b>	<b>\$ 6,244,881</b>	<b>\$ 6,246,722</b>	<b>\$ 6,246,371</b>
<b>Expenses</b>						
<b>Certificated Salaries</b>						
1100 Teachers' Salaries	1,318,762	1,456,766	1,470,384	1,470,384	1,470,384	1,470,384
1170 Teachers' Substitute Hours	-	4,156	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,708	12,000	12,000	12,000	12,000	12,000
1200 Pupil Support Salaries	-	47,932	61,860	61,860	61,860	61,860
1300 Administrators' Salaries	203,927	357,800	355,146	355,146	355,146	355,146
1900 Other Certificated Salaries	51,898	79,573	68,374	68,374	68,374	68,374
	<u>1,593,294</u>	<u>1,958,227</u>	<u>1,967,764</u>	<u>1,967,764</u>	<u>1,967,764</u>	<u>1,967,764</u>

Prepa Tec Los Angeles High Budget  
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Prepa Tec Los Angeles High

Multi-Year Forecast

Revised 11/06/20



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Classified Salaries</b>						
2100 Instructional Salaries	33,139	88,002	99,578	99,578	99,578	99,578
2200 Support Salaries	38,063	31,603	45,600	45,600	45,600	45,600
2300 Classified Administrators' Salaries	-	3,106	-	-	-	-
2400 Clerical and Office Staff Salaries	81,990	91,164	101,254	101,254	101,254	101,254
2900 Other Classified Salaries	108,355	87,686	82,739	82,739	82,739	82,739
	<u>261,547</u>	<u>301,560</u>	<u>329,172</u>	<u>329,172</u>	<u>329,172</u>	<u>329,172</u>
<b>Benefits</b>						
3101 STRS	250,451	319,876	315,236	352,230	352,230	352,230
3202 PERS	374	55,873	80,976	83,610	85,914	86,572
3301 OASDI	6,480	19,949	20,409	20,409	20,409	20,409
3311 Medicare	25,796	33,434	33,306	33,306	33,306	33,306
3401 Health and Welfare	148,947	158,203	148,350	148,350	148,350	148,350
3501 State Unemployment	9,000	17,959	22,050	22,050	22,050	22,050
3601 Workers' Compensation	18,797	32,644	32,157	32,157	32,157	32,157
3901 Other Benefits	-	-	-	-	-	-
	<u>459,845</u>	<u>637,938</u>	<u>652,483</u>	<u>692,111</u>	<u>694,415</u>	<u>695,073</u>
<b>Books and Supplies</b>						
4100 Textbooks and Core Curricula	(2,530)	13,020	14,712	15,412	15,720	16,035
4200 Books and Other Materials	39,608	1,600	1,808	1,894	1,932	1,970
4302 School Supplies	37,927	177,015	200,016	209,531	213,721	217,996
4305 Software	25,450	30,139	34,055	35,675	36,389	37,117
4310 Office Expense	15,336	20,229	22,857	23,945	24,423	24,912
4311 Business Meals	712	403	456	477	487	497
4312 School Fundraising	-	-	-	-	-	-
4400 Noncapitalized Equipment	29,814	420,913	33,688	35,291	35,997	36,717
4700 Food Services	163,458	131,817	148,946	156,031	159,151	162,334
	<u>309,775</u>	<u>795,137</u>	<u>456,539</u>	<u>478,255</u>	<u>487,820</u>	<u>497,577</u>
<b>Subagreement Services</b>						
5101 Nursing	-	-	-	-	-	-
5102 Special Education	99,003	88,473	99,969	104,725	106,819	108,955
5103 Substitute Teacher	38,611	27,221	30,758	32,221	32,866	33,523
5104 Transportation	1,988	11,636	13,148	13,774	14,049	14,330
5105 Security	4,845	6,009	6,790	7,113	7,255	7,400
5106 Other Educational Consultants	11,350	7,268	7,414	7,562	7,713	7,867
5107 IB Fees	47,769	32,352	32,999	33,659	34,332	35,018
	<u>203,566</u>	<u>172,959</u>	<u>191,078</u>	<u>199,053</u>	<u>203,034</u>	<u>207,095</u>

Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**

**Multi-Year Forecast**

Revised 11/06/20



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Operations and Housekeeping</b>						
5201 Auto and Travel	1,589	1,249	1,411	1,479	1,508	1,538
5300 Dues & Memberships	(1,118)	3,556	4,018	4,209	4,293	4,379
5400 Insurance	23,196	30,844	34,852	36,510	37,240	37,985
5501 Utilities	55,875	46,954	53,055	55,579	56,690	57,824
5502 Janitorial Services	5,692	4,225	4,774	5,001	5,101	5,203
5516 Miscellaneous Expense	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-
5900 Communications	45,422	37,285	42,130	44,134	45,016	45,917
5901 Postage and Shipping	238	567	641	671	685	699
	<u>130,895</u>	<u>124,680</u>	<u>140,880</u>	<u>147,582</u>	<u>150,533</u>	<u>153,544</u>
<b>Facilities, Repairs and Other Leases</b>						
5601 Rent	543,600	549,537	620,944	650,481	663,490	676,760
5602 Additional Rent	-	26,517	29,962	31,387	32,015	32,655
5603 Equipment Leases	48,035	24,789	28,010	29,342	29,929	30,528
5604 Other Leases	11,246	34,534	39,022	40,878	41,696	42,530
5605 Real/Personal Property Taxes	-	9,914	11,202	11,735	11,969	12,209
5610 Repairs and Maintenance	37,381	20,289	22,926	24,016	24,497	24,987
	<u>640,262</u>	<u>665,580</u>	<u>752,065</u>	<u>787,839</u>	<u>803,596</u>	<u>819,668</u>
<b>Professional/Consulting Services</b>						
5801 IT	-	3,333	3,766	3,946	4,025	4,105
5802 Audit & Taxes	-	12,000	12,240	12,485	12,734	12,989
5803 Legal	(2,708)	3,756	3,831	3,907	3,986	4,065
5804 Professional Development	36,930	14,397	16,268	17,042	17,383	17,730
5805 General Consulting	25,737	22,444	25,361	26,567	27,099	27,640
5806 Special Activities/Field Trips	17,122	25,037	28,290	29,636	30,229	30,833
5807 Bank Charges	65	564	637	668	681	695
5808 Printing	-	1,900	2,147	2,249	2,294	2,340
5809 Other taxes and fees	8,778	5,580	6,305	6,605	6,737	6,872
5810 Payroll Service Fee	-	-	-	-	-	-
5811 Management Fee	856,626	833,382	941,672	986,465	1,006,194	1,026,318
5812 District Oversight Fee	42,644	40,385	44,747	45,922	45,948	45,945
5813 County Fees	6,934	6,197	7,002	7,335	7,481	7,631
5814 SPED Encroachment	-	9,292	10,294	10,572	10,522	10,522
5815 Public Relations/Recruitment	-	6,777	6,912	7,051	7,192	7,335
	<u>992,128</u>	<u>985,045</u>	<u>1,109,473</u>	<u>1,160,449</u>	<u>1,182,504</u>	<u>1,205,022</u>
<b>Depreciation</b>						

Prepa Tec Los Angeles High Budget  
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Prepa Tec Los Angeles High

Multi-Year Forecast

Revised 11/06/20



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
6900 Depreciation Expense	409,560	238,876	243,653	248,526	253,497	258,567
	409,560	238,876	243,653	248,526	253,497	258,567
<b>Interest</b>						
7438 Interest Expense	59,555	52,494	76,484	32,131	663	-
	59,555	52,494	76,484	32,131	663	-
<b>Total Expenses</b>	<b>\$ 5,060,428</b>	<b>\$ 5,932,495</b>	<b>\$ 5,919,592</b>	<b>\$ 6,042,883</b>	<b>\$ 6,072,999</b>	<b>\$ 6,133,481</b>
<b>Surplus (Deficit)</b>	<b>\$ 69,186</b>	<b>\$ 146,792</b>	<b>\$ 163,163</b>	<b>\$ 201,999</b>	<b>\$ 173,723</b>	<b>\$ 112,890</b>
Fund Balance, Beginning of Year	\$ (489,792)	\$ (420,606)	\$ 133,970	\$ 297,133	\$ 499,131	\$ 672,854
PPP Loan Forgiveness	\$ -	\$ 407,784	\$ -	\$ -	\$ -	\$ -
<b>Fund Balance, End of Year</b>	<b>\$ (420,606)</b>	<b>\$ 133,970</b>	<b>\$ 297,133</b>	<b>\$ 499,131</b>	<b>\$ 672,854</b>	<b>\$ 785,744</b>
	<b>-8.3%</b>	<b>2.3%</b>	<b>5.0%</b>	<b>8.3%</b>	<b>11.1%</b>	<b>12.8%</b>

Cash Flow Adjustments

Surplus (Deficit)	69,186	146,792	163,163	201,999	173,723	112,890
<b>Cash Flows From Operating Activities</b>						
Depreciation/Amortization	409,560	238,876	243,653	248,526	253,497	258,567
Public Funding Receivables	(333,337)	(1,346,801)	1,310,541	13,525	12,722	32
Grants and Contributions Rec.	(41,213)	-	-	-	-	-
Due To/From Related Parties	(603,659)	599,532	(100,000)	(300,000)	(300,000)	-
Prepaid Expenses	(73,972)	1,822	-	-	-	-
Other Assets	68,200	-	-	-	-	-
Accounts Payable	(115,894)	263,989	(209,391)	8,564	3,725	3,937
Accrued Expenses	831,181	(972,947)	-	-	-	-
Other Liabilities	21,006	269,944	-	-	-	-
<b>Cash Flows From Investing Activities</b>						
Purchases of Prop. And Equip.	(91,465)	(9,395)	-	-	-	-
Notes Receivable	-	-	-	-	-	-
<b>Cash Flows From Financing Activities</b>						
Proceeds from Factoring	1,187,545	-	-	-	-	-
Payments on Factoring	(1,187,545)	-	-	-	-	-
Proceeds(Payments) on Debt	(156,216)	1,560,187	(1,610,185)	-	-	-
<b>Total Change in Cash</b>	<b>(16,623)</b>	<b>751,997</b>	<b>(202,220)</b>	<b>172,614</b>	<b>143,667</b>	<b>375,425</b>

Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**  
**Multi-Year Forecast**  
*Revised 11/06/20*



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Prior Year	Forecast	Forecast	Forecast	Forecast	Forecast
Cash, Beginning of Year	95,620	78,997	830,995	628,775	801,389	945,056
<b>Cash, End of Year</b>	<b>\$ 78,997</b>	<b>\$ 830,995</b>	<b>\$ 628,775</b>	<b>\$ 801,389</b>	<b>\$ 945,056</b>	<b>\$ 1,320,480</b>

Prepa Tec Los Angeles High Budget  
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Prepa Tec Los Angeles High

Monthly Cash Flow/Forecast FY20-21

Revised 11/06/20

ADA = 317.30

	Jul-20	Aug 20	Sep 20	Oct 20	Nov-20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Revenues</b>	<b>ADA = 336.30</b>															
<b>State Aid - Revenue Limit</b>																
8011 LCFF State Aid	-	198,597	198,597	357,475	357,819	357,819	357,819	357,819	-	-	-	-	1,789,094	3,975,039	3,874,372	100,668
8012 Education Protection Account	-	-	-	15,865	-	-	15,865	-	-	15,865	-	-	15,865	63,460	67,260	(3,800)
	-	198,597	198,597	373,340	357,819	357,819	373,684	357,819	-	15,865	-	-	1,804,959	4,038,499	3,941,632	96,868
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	-	-	-	3,770	3,770	3,770	3,770	5,361	5,361	5,361	5,361	5,361	41,884	44,392	(2,508)
8220 Federal Child Nutrition	-	-	-	-	16,495	16,495	16,495	16,495	16,495	16,495	16,495	16,495	32,990	164,950	184,028	(19,079)
8290 Title I, Part A - Basic Low Income	-	-	-	-	40,008	120,023	-	-	-	-	-	-	(0)	160,031	160,031	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	4,530	13,590	-	-	-	-	-	-	-	18,120	18,120	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	8,658	-	8,658	8,658	-
8296 Other Federal Revenue	-	-	125,904	45,049	-	452,953	-	-	-	-	-	-	10,000	633,906	143,378	490,528
8299 Prior Year Federal Revenue	-	15,195	17,166	50,550	-	-	-	-	-	-	-	-	-	82,911	-	82,911
	-	15,195	143,070	95,598	64,803	606,831	20,265	20,265	21,856	21,856	21,856	30,514	48,351	1,110,459	558,607	551,852
<b>Other State Revenue</b>																
8311 State Special Education	-	-	-	-	17,138	17,138	17,138	17,138	24,374	24,374	24,374	24,374	24,374	190,424	179,921	10,504
8520 Child Nutrition	-	-	-	-	1,561	1,561	1,561	1,561	1,561	1,561	1,561	1,561	3,123	15,613	17,419	(1,806)
8545 School Facilities (SB740)	-	-	-	-	-	-	169,057	-	-	-	84,529	-	84,529	338,115	358,361	(20,246)
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	14,872	14,884	(12)
8560 State Lottery	-	-	-	-	-	-	16,420	-	-	16,420	-	-	32,841	65,681	69,614	(3,933)
8598 Prior Year Revenue	-	-	-	(1,155)	-	-	-	-	-	-	-	-	-	(1,155)	-	(1,155)
8599 Other State Revenue	-	-	-	-	194,360	-	-	-	-	74,754	-	-	29,902	299,015	299,015	-
	-	-	-	(1,155)	213,059	33,571	204,177	18,699	25,936	117,110	110,464	25,936	174,768	922,565	939,214	(16,649)
<b>Other Local Revenue</b>																
8699 School Fundraising	-	-	-	3,610	593	593	593	593	593	593	593	-	-	7,763	5,717	2,046
	-	-	-	3,610	593	593	593	593	593	593	593	-	-	7,763	5,717	2,046
<b>Total Revenue</b>	-	213,792	341,667	471,393	636,274	998,814	598,719	397,376	48,385	155,424	132,914	56,450	2,028,078	6,079,287	5,445,170	634,117
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	1,298	119,144	136,744	130,210	133,671	133,671	133,671	133,671	133,671	133,671	133,671	133,671	-	1,456,766	1,440,922	(15,844)
1170 Teachers' Substitute Hours	-	595	70	3,491	-	-	-	-	-	-	-	-	-	4,156	-	(4,156)
1175 Teachers' Extra Duty/Stipends	18,002	4,399	-	3,000	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	(22,128)	12,000	12,000	-
1200 Pupil Support Salaries	-	-	2,943	-	5,624	5,624	5,624	5,624	5,624	5,624	5,624	5,624	-	47,932	-	(47,932)
1300 Administrators' Salaries	18,544	35,961	31,306	26,958	30,629	30,629	30,629	30,629	30,629	30,629	30,629	30,629	-	357,800	213,679	(144,121)
1900 Other Certificated Salaries	-	14,435	6,234	9,177	6,216	6,216	6,216	6,216	6,216	6,216	6,216	6,216	-	79,573	172,075	92,502
	37,843	174,534	177,297	172,837	177,230	177,230	177,230	177,230	177,230	177,230	177,230	177,230	(22,128)	1,958,227	1,838,676	(119,551)
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	1,035	7,374	11,826	8,471	8,471	8,471	8,471	8,471	8,471	8,471	8,471	-	88,002	174,065	86,063
2200 Support Salaries	-	300	903	-	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	-	31,603	-	(31,603)
2300 Classified Administrators' Salaries	1,791	(1,791)	-	3,106	-	-	-	-	-	-	-	-	-	3,106	-	(3,106)
2400 Clerical and Office Staff Salaries	3,680	7,564	7,136	5,282	8,438	8,438	8,438	8,438	8,438	8,438	8,438	8,438	-	91,164	73,706	(17,458)
2900 Other Classified Salaries	5,477	8,725	9,225	7,033	7,153	7,153	7,153	7,153	7,153	7,153	7,153	7,153	-	87,686	81,483	(6,203)
	10,947	15,833	24,637	27,247	27,862	27,862	27,862	27,862	27,862	27,862	27,862	27,862	-	301,560	329,253	27,693
<b>Benefits</b>																
3101 STRS	5,279	28,476	28,150	27,874	28,762	28,762	28,762	28,762	28,762	28,762	28,762	28,762	-	319,876	296,946	(22,930)
3202 PERS	-	397	(134)	380	6,904	6,904	6,904	6,904	6,904	6,904	6,904	6,904	-	55,873	74,740	18,867
3301 OASDI	677	977	1,524	1,686	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	-	19,949	20,414	465
3311 Medicare	707	2,746	2,912	2,887	3,023	3,023	3,023	3,023	3,023	3,023	3,023	3,023	-	33,434	31,435	(1,999)
3401 Health and Welfare	13,689	13,076	14,715	17,823	12,363	12,363	12,363	12,363	12,363	12,363	12,363	12,363	-	158,203	148,350	(9,853)

Prepa Tec Los Angeles High Budget  
and Financial Projections



**Prepa Tec Los Angeles High**  
**Monthly Cash Flow/Forecast FY20-21**

Revised 11/06/20

ADA = 317.30

	Jul-20	Aug 20	Sep 20	Oct 20	Nov-20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
3501 State Unemployment	24	95	100	100	1,103	1,103	5,513	4,410	2,205	1,103	1,103	1,103	-	17,959	21,560	3,601
3601 Workers' Compensation	2,324	2,324	2,324	2,324	2,918	2,918	2,918	2,918	2,918	2,918	2,918	2,918	-	32,644	30,351	(2,293)
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	22,700	48,091	49,592	53,073	56,958	56,958	61,368	60,265	58,060	56,958	56,958	56,958	-	637,938	623,796	(14,141)
<b>Books and Supplies</b>																
4100 Textbooks and Core Materials	-	-	-	1,020	12,000	-	-	-	-	-	-	-	-	13,020	48,000	34,980
4200 Books and Reference Materials	-	-	-	-	1,600	-	-	-	-	-	-	-	-	1,600	8,000	6,400
4302 School Supplies	2,192	6,886	1,054	2,853	18,085	18,085	18,085	18,085	18,085	18,085	18,085	18,085	19,354	177,015	217,015	40,000
4305 Software	2,634	1,811	6,454	3,371	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	-	30,139	23,804	(6,335)
4310 Office Expense	6,974	6,032	337	1,861	628	628	628	628	628	628	628	628	-	20,229	7,538	(12,691)
4311 Business Meals	-	160	-	-	30	30	30	30	30	30	30	30	-	403	366	(38)
4400 Noncapitalized Equipment	-	25,730	1,006	770	84,183	84,183	-	-	-	-	-	-	225,042	420,913	24,088	(396,825)
4700 Food Services	-	499	-	-	16,415	16,415	16,415	16,415	16,415	16,415	16,415	16,415	-	131,817	201,447	69,630
	11,799	41,118	8,851	9,874	134,924	121,324	37,142	37,142	37,142	37,142	37,142	37,142	244,396	795,137	530,257	(264,879)

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High

Monthly Cash Flow/Forecast FY20-21

Revised 11/06/20

ADA = 317.30



	Jul-20	Aug 20	Sep 20	Oct 20	Nov-20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5102 Special Education	-	-	4,763	-	10,464	10,464	10,464	10,464	10,464	10,464	10,464	10,464	-	88,473	115,101	26,628
5103 Substitute Teacher	-	-	-	2,736	3,061	3,061	3,061	3,061	3,061	3,061	3,061	3,061	-	27,221	33,667	6,446
5104 Transportation	-	-	-	-	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	-	11,636	16,000	4,364
5105 Security	-	644	2,473	-	361	361	361	361	361	361	361	361	-	6,009	3,976	(2,033)
5106 Other Educational Consultants	934	934	1,234	934	404	404	404	404	404	404	404	404	-	7,268	4,042	(3,227)
5107 IB Fees	-	-	-	3,150	3,650	3,650	3,650	3,650	3,650	3,650	3,650	3,650	-	32,352	43,802	
	934	1,577	8,470	6,820	19,395	19,395	19,395	19,395	19,395	19,395	19,395	19,395	-	172,959	216,588	32,178
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	156	156	156	156	156	156	156	156	-	1,249	1,718	468
5300 Dues & Memberships	219	1,729	219	219	146	146	146	146	146	146	146	146	-	3,556	1,756	(1,800)
5400 Insurance	2,277	2,277	2,277	2,277	2,717	2,717	2,717	2,717	2,717	2,717	2,717	2,717	-	30,844	32,603	1,759
5501 Utilities	2,711	3,071	6,037	3,208	3,991	3,991	3,991	3,991	3,991	3,991	3,991	3,991	-	46,954	47,890	936
5502 Janitorial Services	344	341	341	-	400	400	400	400	400	400	400	400	-	4,225	4,800	575
5900 Communications	7,201	5,348	4,041	694	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	37,285	30,000	(7,285)
5901 Postage and Shipping	44	-	-	44	60	60	60	60	60	60	60	60	-	567	599	32
	12,796	12,766	12,914	6,442	9,970	9,970	9,970	9,970	9,970	9,970	9,970	9,970	-	124,680	119,366	(5,313)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	45,300	47,279	47,279	47,279	45,300	45,300	45,300	45,300	45,300	45,300	45,300	45,300	-	549,537	543,600	(5,937)
5602 Additional Rent	-	-	-	-	3,315	3,315	3,315	3,315	3,315	3,315	3,315	3,315	-	26,517	39,775	13,258
5603 Equipment Leases	82	1,225	2,251	498	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	-	24,789	31,099	6,310
5604 Other Leases	914	762	1,244	28,414	400	400	400	400	400	400	400	400	-	34,534	4,800	(29,734)
5605 Real/Personal Property Taxes	-	-	-	-	1,239	1,239	1,239	1,239	1,239	1,239	1,239	1,239	-	9,914	14,870	4,957
5610 Repairs and Maintenance	550	120	1,980	-	2,205	2,205	2,205	2,205	2,205	2,205	2,205	2,205	-	20,289	26,459	6,170
	46,845	49,386	52,754	76,192	55,050	55,050	55,050	55,050	55,050	55,050	55,050	55,050	-	665,580	660,604	(4,976)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	417	417	417	417	417	417	417	417	-	3,333	5,000	1,667
5802 Audit & Taxes	-	-	-	-	6,000	6,000	-	-	-	-	-	-	-	12,000	18,000	6,000
5803 Legal	-	-	945	-	351	351	351	351	351	351	351	351	-	3,756	4,216	460
5804 Professional Development	4,500	-	-	5,320	572	572	572	572	572	572	572	572	-	14,397	5,722	(8,676)
5805 General Consulting	-	1,706	3,858	-	2,110	2,110	2,110	2,110	2,110	2,110	2,110	2,110	-	22,444	21,100	(1,344)
5806 Special Activities/Field Trips	773	-	200	-	-	8,021	8,021	8,021	-	-	-	-	-	25,037	24,064	(973)
5807 Bank Charges	-	-	-	-	71	71	71	71	71	71	71	71	-	564	705	141
5808 Printing	-	-	-	-	238	238	238	238	238	238	238	238	-	1,900	2,375	475
5809 Other taxes and fees	-	575	1,726	-	410	410	410	410	410	410	410	410	-	5,580	4,099	(1,481)
5811 Management Fee	-	38,390	49,073	64,640	69,449	69,449	69,449	69,449	69,449	69,449	69,449	69,449	125,691	833,382	746,508	(86,874)
5812 District Oversight Fee	-	-	-	-	3,578	3,578	3,737	3,578	-	159	-	-	25,755	40,385	39,416	(969)
5813 County Fees	-	-	-	-	-	-	2,066	-	-	2,066	-	-	2,066	6,197	8,262	2,066
5814 SPED Encroachment	-	-	-	-	836	836	836	836	1,189	1,189	1,189	1,189	1,189	9,292	8,972	(320)
5815 Public Relations/Recruitment	-	377	-	-	800	800	800	800	800	800	800	800	-	6,777	8,000	1,223
	5,273	41,048	55,802	69,960	84,831	92,852	89,077	86,852	75,606	77,830	75,606	75,606	154,701	985,045	896,440	(88,605)
<b>Depreciation</b>																
6900 Depreciation Expense	35,051	35,051	35,207	35,207	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	238,876	147,539	(91,336)
	35,051	35,051	35,207	35,207	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	238,876	147,539	(91,336)
<b>Interest</b>																
7438 Interest Expense	849	849	849	1,641	-	-	8,051	8,051	8,051	8,051	8,051	8,051	-	52,494	32,959	(19,535)
	849	849	849	1,641	-	-	8,051	8,051	8,051	8,051	8,051	8,051	-	52,494	32,959	(19,535)
<b>Total Expenses</b>	<b>185,037</b>	<b>420,253</b>	<b>426,374</b>	<b>459,293</b>	<b>578,516</b>	<b>572,937</b>	<b>497,440</b>	<b>494,113</b>	<b>480,662</b>	<b>481,783</b>	<b>479,559</b>	<b>479,559</b>	<b>376,969</b>	<b>5,932,495</b>	<b>5,395,479</b>	<b>(548,467)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(185,037)</b>	<b>(206,461)</b>	<b>(84,706)</b>	<b>12,100</b>	<b>57,758</b>	<b>425,877</b>	<b>101,279</b>	<b>(96,737)</b>	<b>(432,277)</b>	<b>(326,359)</b>	<b>(346,645)</b>	<b>(423,109)</b>	<b>1,651,109</b>	<b>146,792</b>	<b>49,691</b>	<b>85,651</b>



Prepa Tec Los Angeles High Budget  
and Financial Projections



**Prepa Tec Los Angeles High**  
**Monthly Cash Flow/Forecast FY20-21**

Revised 11/06/20  
ADA = 317.30

	Jul-20	Aug 20	Sep 20	Oct 20	Nov-20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)	
<b>Cash Flow Adjustments</b>																	
Monthly Surplus (Deficit)	(185,037)	(206,461)	(84,706)	12,100	57,758	425,877	101,279	(96,737)	(432,277)	(326,359)	(346,645)	(423,109)	1,651,109	146,792			
Cash flows from operating activities																	
Depreciation/Amortization	35,051	35,051	35,207	35,207	12,295	12,295	12,295	12,295	12,295	12,295	12,295	12,295	-	238,876			
Public Funding Receivables	379,346	-	1,920	(66,169)	50,643	-	-	-	-	-	-	315,536	(2,028,078)	(1,346,801)			
Due To/From Related Parties	88,893	246,946	10,828	102,865	150,000	-	-	-	-	-	-	-	-	599,532			
Prepaid Expenses	900	(12,892)	18,014	(4,200)	-	-	-	-	-	-	-	-	-	1,822			
Accounts Payable	(39,016)	(74,223)	9,397	(9,139)	-	-	-	-	-	-	-	-	376,969	263,989			
Accrued Expenses	(4,346)	(80,651)	(83,079)	(85,249)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	(138,623)	-	(972,947)			
Other Liabilities	-	(15,195)	301,191	(16,051)	-	-	-	-	-	-	-	-	-	269,944			
Cash flows from investing activities																	
Purchases of Prop. And Equip.	-	-	(9,395)	-	-	-	-	-	-	-	-	-	-	-	(9,395)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																	
Proceeds(Payments) on Debt	-	-	-	(8,333)	(8,333)	(8,333)	1,601,852	(8,333)	-	(8,333)	-	-	-	1,560,187			
<b>Total Change in Cash</b>	<b>275,792</b>	<b>(107,425)</b>	<b>199,376</b>	<b>(38,968)</b>	<b>179,363</b>	<b>346,839</b>	<b>1,632,426</b>	<b>(175,775)</b>	<b>(502,982)</b>	<b>(405,397)</b>	<b>(417,350)</b>	<b>(233,901)</b>					
Cash, Beginning of Month	78,997	354,789	247,363	446,740	407,772	587,135	933,974	2,566,400	2,390,625	1,887,644	1,482,246	1,064,896					
<b>Cash, End of Month</b>	<b>354,789</b>	<b>247,363</b>	<b>446,740</b>	<b>407,772</b>	<b>587,135</b>	<b>933,974</b>	<b>2,566,400</b>	<b>2,390,625</b>	<b>1,887,644</b>	<b>1,482,246</b>	<b>1,064,896</b>	<b>830,995</b>					

# Prepa Tec Los Angeles High Budget and Financial Projections



## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY21-22

Revised 11/06/20

ADA = 351.50

		Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>ADA = 317.30</b>																	
<b>Revenues</b>																	
<b>State Aid - Revenue Limit</b>																	
	LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LCFF - Continuing Charters	-	201,967	201,967	363,541	363,541	363,541	363,541	363,541	436,557	436,557	436,557	436,557	436,557	4,404,428	3,975,766	428,661
8011	LCFF State Aid	-	201,967	201,967	363,541	363,541	363,541	363,541	363,541	436,557	436,557	436,557	436,557	436,557	4,404,428	3,975,039	429,388
8012	Education Protection Account	-	-	-	15,865	-	-	15,865	-	-	20,995	-	-	-	17,575	63,460	6,840
8019	State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	201,967	201,967	379,406	363,541	363,541	379,406	363,541	436,557	457,552	436,557	436,557	454,132	4,474,728	4,038,499	436,228
<b>Federal Revenue</b>																	
8181	Special Education - Entitlement	-	2,320	2,320	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	46,398	41,884	4,514
8182	Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	Federal Child Nutrition	-	-	9,136	9,136	18,273	18,273	18,273	18,273	18,273	18,273	18,273	18,273	18,273	182,729	164,950	17,779
8290	Title I, Part A - Basic Low Income	-	-	44,320	-	-	44,320	-	-	44,320	-	-	-	44,320	177,280	160,031	17,249
8291	Title II, Part A - Teacher Quality	-	-	5,018	-	5,018	-	-	-	5,018	-	-	-	-	20,073	18,120	1,953
8293	Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	9,591	9,591	8,658	933	
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296	Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	633,906	(633,906)
8299	Prior Year Federal Revenue	-	16,833	19,017	55,998	-	-	-	-	-	-	-	-	-	91,847	82,911	8,937
		-	19,153	79,811	69,310	27,467	71,787	22,449	22,449	71,787	22,449	22,449	32,040	66,769	527,918	1,110,459	(582,541)
<b>Other State Revenue</b>																	
8311	State Special Education	-	10,547	10,547	18,985	18,985	18,985	18,985	18,985	18,985	18,985	18,985	18,985	18,985	210,949	190,424	20,525
8520	Child Nutrition	-	-	865	865	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730	17,296	15,613	1,683
8545	School Facilities (SB740)	-	-	-	-	-	-	212,833	-	-	-	106,417	-	106,417	425,667	338,115	-
8550	Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	14,872	14,872	-
8560	State Lottery	-	-	-	-	-	-	18,190	-	-	-	18,190	-	36,380	72,761	65,681	7,079
8598	Prior Year Revenue	-	-	-	(1,280)	-	-	-	-	-	-	-	-	-	(1,280)	(1,155)	(125)
8599	Other State Revenue	-	-	-	-	215,309	-	-	-	-	82,811	-	-	-	331,244	299,015	32,229
		-	10,547	11,412	18,571	236,024	35,587	251,738	20,715	20,715	121,716	127,132	20,715	196,636	1,071,508	922,565	61,392
<b>Other Local Revenue</b>																	
8634	Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689	Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	School Fundraising	-	-	-	3,999	657	657	657	657	657	657	657	-	-	8,600	7,763	837
8980	Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990	Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	3,999	657	657	657	657	657	657	657	-	-	8,600	7,763	837
<b>Total Revenue</b>																	
		-	231,668	293,191	471,286	627,689	471,572	654,251	407,362	529,716	602,374	586,795	489,312	717,537	6,082,754	6,079,287	3,467
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100	Teachers' Salaries	1,310	120,258	138,022	131,427	134,921	134,921	134,921	134,921	134,921	134,921	134,921	134,921	-	1,470,384	1,456,766	(13,618)
1170	Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,156	4,156
1175	Teachers' Extra Duty/Stipends	18,002	4,399	-	3,000	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	(22,128)	12,000	-	-
1200	Pupil Support Salaries	-	-	3,798	-	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	-	61,860	47,932	(13,928)
1300	Administrators' Salaries	18,406	35,694	31,074	26,759	30,402	30,402	30,402	30,402	30,402	30,402	30,402	30,402	-	355,146	357,800	2,653
1900	Other Certificated Salaries	-	12,404	5,357	7,885	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	-	68,374	79,573	11,199
		37,717	172,754	178,251	169,071	179,012	179,012	179,012	179,012	179,012	179,012	179,012	179,012	(22,128)	1,967,764	1,958,227	(9,537)
<b>Classified Salaries</b>																	
2100	Instructional Salaries	-	1,171	8,344	13,382	9,585	9,585	9,585	9,585	9,585	9,585	9,585	9,585	-	99,578	88,002	(11,576)
2200	Support Salaries	-	433	1,302	-	5,483	5,483	5,483	5,483	5,483	5,483	5,483	5,483	-	45,600	31,603	(13,997)
2300	Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,106	3,106
2400	Clerical and Office Staff Salaries	4,087	8,401	7,925	5,867	9,372	9,372	9,372	9,372	9,372	9,372	9,372	9,372	-	101,254	91,164	(10,090)
2900	Other Classified Salaries	5,168	8,233	8,705	6,636	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	-	82,739	87,686	4,947

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High

Monthly Cash Flow/Forecast FY21-22

Revised 11/06/20

ADA = 351.50



	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)	
	9,255	18,237	26,276	25,884	31,190	31,190	31,190	31,190	31,190	31,190	31,190	31,190	-	329,172	301,560	(27,611)	
<b>Benefits</b>																	
3101 STRS	5,203	28,063	27,742	27,469	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	-	315,236	319,876	4,641	
3202 PERS	-	576	(195)	550	10,006	10,006	10,006	10,006	10,006	10,006	10,006	10,006	-	80,976	55,873	(25,103)	
3301 OASDI	693	1,000	1,559	1,725	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	-	20,409	19,949	(460)	
3311 Medicare	704	2,735	2,901	2,876	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	-	33,306	33,434	128	
3401 Health and Welfare	12,836	12,261	13,799	16,713	11,593	11,593	11,593	11,593	11,593	11,593	11,593	11,593	-	148,350	158,203	9,853	
3501 State Unemployment	30	116	123	122	1,354	1,354	6,768	5,415	2,707	1,354	1,354	1,354	-	22,050	17,959	(4,091)	
3601 Workers' Compensation	2,289	2,289	2,289	2,289	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	-	32,157	32,644	486	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	21,755	47,041	48,219	51,745	59,112	59,112	64,526	63,173	60,466	59,112	59,112	59,112	-	652,483	637,938	(14,546)	
<b>Books and Supplies</b>																	
4100 Textbooks and Core Curricula Mat	-	-	-	1,153	13,559	-	-	-	-	-	-	-	-	-	14,712	13,020	(1,692)
4200 Books and Other Reference Mater	-	-	-	-	1,808	-	-	-	-	-	-	-	-	-	1,808	1,600	(208)
4302 School Supplies	2,476	7,781	1,191	3,223	20,434	20,434	20,434	20,434	20,434	20,434	20,434	20,434	21,869	200,016	177,015	(23,001)	
4305 Software	2,976	2,046	7,293	3,809	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	-	34,055	30,139	(3,916)	
4310 Office Expense	7,880	6,816	381	2,102	710	710	710	710	710	710	710	710	-	22,857	20,229	(2,629)	
4311 Business Meals	-	180	-	-	34	34	34	34	34	34	34	34	-	456	403	(52)	
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	2,059	80	62	6,738	6,738	-	-	-	-	-	-	18,012	33,688	420,913	387,225	
4700 Food Services	-	564	-	-	18,548	18,548	18,548	18,548	18,548	18,548	18,548	18,548	-	148,946	131,817	(17,128)	
	13,332	19,447	8,945	10,349	64,073	48,706	41,968	41,968	41,968	41,968	41,968	41,968	39,880	456,539	795,137	338,598	

**Prepa Tec Los Angeles High Budget  
and Financial Projections**



**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY21-22**

Revised 11/06/20

ADA = 351.50

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	5,382	-	11,823	11,823	11,823	11,823	11,823	11,823	11,823	11,823	-	99,969	88,473	(11,496)
5103 Substitute Teacher	-	-	-	3,092	3,458	3,458	3,458	3,458	3,458	3,458	3,458	3,458	-	30,758	27,221	(3,537)
5104 Transportation	-	-	-	-	1,644	1,644	1,644	1,644	1,644	1,644	1,644	1,644	-	13,148	11,636	(1,512)
5105 Security	-	727	2,795	-	408	408	408	408	408	408	408	408	-	6,790	6,009	(781)
5106 Other Educational Consultants	952	952	1,258	952	412	412	412	412	412	412	412	412	-	7,414	7,268	(145)
5107 IB Fees	-	-	-	3,213	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	-	32,999	32,352	(647)
	952	1,680	9,435	7,257	21,469	21,469	21,469	21,469	21,469	21,469	21,469	21,469	-	191,078	172,959	(18,119)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	176	176	176	176	176	176	176	176	-	1,411	1,249	(162)
5300 Dues & Memberships	247	1,953	247	247	165	165	165	165	165	165	165	165	-	4,018	3,556	(462)
5400 Insurance	2,573	2,573	2,573	2,573	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	-	34,852	30,844	(4,008)
5501 Utilities	3,063	3,470	6,821	3,625	4,509	4,509	4,509	4,509	4,509	4,509	4,509	4,509	-	53,055	46,954	(6,101)
5502 Janitorial Services	388	385	385	-	452	452	452	452	452	452	452	452	-	4,774	4,225	(549)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	8,137	6,043	4,566	784	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	-	42,130	37,285	(4,845)
5901 Postage and Shipping	50	-	-	50	68	68	68	68	68	68	68	68	-	641	567	(74)
	14,459	14,425	14,593	7,279	11,266	11,266	11,266	11,266	11,266	11,266	11,266	11,266	-	140,880	124,680	(16,201)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	51,186	53,422	53,422	53,422	51,186	51,186	51,186	51,186	51,186	51,186	51,186	51,186	-	620,944	549,537	(71,407)
5602 Additional Rent	-	-	-	-	3,745	3,745	3,745	3,745	3,745	3,745	3,745	3,745	-	29,962	26,517	(3,446)
5603 Equipment Leases	92	1,384	2,544	563	2,928	2,928	2,928	2,928	2,928	2,928	2,928	2,928	-	28,010	24,789	(3,221)
5604 Other Leases	1,032	862	1,406	32,107	452	452	452	452	452	452	452	452	-	39,022	34,534	(4,487)
5605 Real/Personal Property Taxes	-	-	-	-	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	-	11,202	9,914	(1,288)
5610 Repairs and Maintenance	621	136	2,237	-	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	-	22,926	20,289	(2,636)
	52,932	55,803	59,609	86,092	62,204	62,204	62,204	62,204	62,204	62,204	62,204	62,204	-	752,065	665,580	(86,486)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	471	471	471	471	471	471	471	471	-	3,766	3,333	(433)
5802 Audit & Taxes	-	-	-	-	6,120	6,120	-	-	-	-	-	-	-	12,240	12,000	(240)
5803 Legal	-	-	964	-	358	358	358	358	358	358	358	358	-	3,831	3,756	(75)
5804 Professional Development	5,085	-	-	6,011	647	647	647	647	647	647	647	647	-	16,268	14,397	(1,871)
5805 General Consulting	-	1,928	4,359	-	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	-	25,361	22,444	(2,916)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	9,430	9,430	9,430	-	-	-	28,290	25,037	(3,253)
5807 Bank Charges	-	-	-	-	80	80	80	80	80	80	80	80	-	637	564	(73)
5808 Printing	-	-	-	-	268	268	268	268	268	268	268	268	-	2,147	1,900	(247)
5809 Other taxes and fees	-	649	1,950	-	463	463	463	463	463	463	463	463	-	6,305	5,580	(725)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	-	43,378	55,450	73,040	78,473	78,473	78,473	78,473	78,473	78,473	78,473	78,473	142,023	941,672	833,382	(108,290)
5812 District Oversight Fee	-	2,020	2,020	3,794	3,635	3,635	3,794	3,635	4,366	4,576	4,366	4,366	4,541	44,747	40,385	(4,362)
5813 County Fees	-	-	-	-	-	-	2,334	-	-	2,334	-	-	-	7,002	6,197	(805)
5814 SPED Encroachment	-	515	515	926	926	926	926	926	926	926	926	926	926	10,294	9,292	(1,002)
5815 Public Relations/Recruitment	-	384	-	-	816	816	816	816	816	816	816	816	-	6,912	6,777	(136)
	5,085	48,874	65,257	83,771	94,642	94,642	91,014	97,952	98,682	101,226	89,252	89,252	149,825	1,109,473	985,045	(124,428)
<b>Depreciation</b>																
6900 Depreciation Expense	35,752	35,752	35,911	35,911	12,541	12,541	12,541	12,541	12,541	12,541	12,541	12,541	-	243,653	238,876	(4,778)
	35,752	35,752	35,911	35,911	12,541	12,541	12,541	12,541	12,541	12,541	12,541	12,541	-	243,653	238,876	(4,778)
<b>Interest</b>																
7438 Interest Expense	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	6,038	4,025	2,013	(0)	-	76,484	52,494	(23,990)
	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	6,038	4,025	2,013	(0)	-	76,484	52,494	(23,990)
<b>Total Expenses</b>	<b>199,290</b>	<b>422,065</b>	<b>454,547</b>	<b>485,412</b>	<b>543,558</b>	<b>528,191</b>	<b>523,241</b>	<b>528,825</b>	<b>524,835</b>	<b>524,012</b>	<b>510,026</b>	<b>508,013</b>	<b>167,578</b>	<b>5,919,592</b>	<b>5,932,495</b>	<b>12,903</b>
<b>Monthly Surplus (Deficit)</b>	<b>(199,290)</b>	<b>(190,397)</b>	<b>(161,356)</b>	<b>(14,125)</b>	<b>84,131</b>	<b>(56,619)</b>	<b>131,010</b>	<b>(121,462)</b>	<b>4,882</b>	<b>78,362</b>	<b>76,769</b>	<b>(18,701)</b>	<b>549,960</b>	<b>163,163</b>	<b>146,792</b>	<b>16,370</b>

Prepa Tec Los Angeles High Budget  
and Financial Projections



**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY21-22**

Revised 11/06/20

ADA = 351.50

	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun-22	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(199,290)	(190,397)	(161,356)	(14,125)	84,131	(56,619)	131,010	(121,462)	4,882	78,362	76,769	(18,701)	549,960	163,163		
Cash flows from operating activities																
Depreciation/Amortization	35,752	35,752	35,911	35,911	12,541	12,541	12,541	12,541	12,541	12,541	12,541	12,541	-	243,653		
Public Funding Receivables	1,233,460	-	29,902	-	84,529	32,841	647,347	-	-	-	-	-	(717,537)	1,310,541		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	(100,000)	-	-	-	-	-	-	-	-	-	-	-	(100,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(376,969)	-	-	-	-	-	-	-	-	-	-	-	167,578	(209,391)		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	(402,546)	(402,546)	(402,546)	(402,546)	(402,546)	-	(1,610,185)		
<b>Total Change in Cash</b>	<b>692,953</b>	<b>(254,646)</b>	<b>(95,543)</b>	<b>21,786</b>	<b>181,200</b>	<b>(11,237)</b>	<b>790,898</b>	<b>(108,921)</b>	<b>(385,124)</b>	<b>(311,643)</b>	<b>(313,236)</b>	<b>(408,706)</b>				
Cash, Beginning of Month	830,995	1,523,947	1,269,301	1,173,758	1,195,544	1,376,745	1,365,507	2,156,405	2,047,484	1,662,360	1,350,717	1,037,481				
<b>Cash, End of Month</b>	<b>1,523,947</b>	<b>1,269,301</b>	<b>1,173,758</b>	<b>1,195,544</b>	<b>1,376,745</b>	<b>1,365,507</b>	<b>2,156,405</b>	<b>2,047,484</b>	<b>1,662,360</b>	<b>1,350,717</b>	<b>1,037,481</b>	<b>628,775</b>				

Prepa Tec Los Angeles High Budget  
and Financial Projections



Prepa Tec Los Angeles High

Monthly Cash Flow/Forecast FY22-23

Revised 11/06/20

ADA = 361.00

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun-23	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>ADA = 351.50</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	223,567	223,567	402,421	402,421	402,421	402,421	402,421	412,151	412,151	412,151	412,151	412,151	4,519,993	4,404,428	115,566
8011 LCFF State Aid	-	223,567	223,567	402,421	402,421	402,421	402,421	402,421	412,151	412,151	412,151	412,151	412,151	4,519,993	4,404,428	115,566
8012 Education Protection Account	-	-	-	15,865	-	-	15,865	-	-	20,995	-	-	-	19,475	70,300	1,900
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	223,567	223,567	418,286	402,421	402,421	418,286	402,421	412,151	433,146	412,151	412,151	431,626	4,592,193	4,474,728	117,466
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,383	2,383	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	47,652	46,398	1,254
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	9,383	9,383	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	187,667	182,729	4,939
8290 Title I, Part A - Basic Low Income	-	-	45,518	-	-	45,518	-	-	45,518	-	-	-	45,518	182,071	177,280	4,791
8291 Title II, Part A - Teacher Quality	-	-	5,154	-	5,154	5,154	-	-	5,154	-	-	-	-	20,616	20,073	543
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	9,591	259	9,850	9,591	259
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	17,288	19,530	57,512	-	-	-	-	-	-	-	-	-	94,330	91,847	2,482
	-	19,670	81,968	71,184	28,209	73,727	23,055	23,055	73,727	23,055	23,055	32,647	68,832	542,186	527,918	14,268
<b>Other State Revenue</b>																
8311 State Special Education	-	10,833	10,833	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	216,651	210,949	5,701
8520 Child Nutrition	-	-	888	888	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	17,763	17,296	467
8545 School Facilities (SB740)	-	-	-	-	-	-	218,586	-	-	-	109,293	-	109,293	437,171	425,667	-
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	16,475	14,872	1,603
8560 State Lottery	-	-	-	-	-	-	18,682	-	-	18,682	-	-	37,364	74,727	72,761	1,967
8598 Prior Year Revenue	-	-	-	(1,314)	-	-	-	-	-	-	-	-	-	(1,314)	(1,280)	(35)
8599 Other State Revenue	-	-	-	-	221,128	-	-	-	-	85,049	-	-	34,020	340,197	331,244	8,953
	-	10,833	11,721	19,072	242,403	36,147	258,542	21,275	21,275	125,006	130,568	21,275	203,554	1,101,669	1,071,508	18,656
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	4,107	675	675	675	675	675	675	675	675	-	8,833	8,600	232
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	4,107	675	675	675	675	675	675	675	675	-	8,833	8,600	232
<b>Total Revenue</b>	-	254,070	317,256	512,649	673,708	512,970	700,559	447,427	507,828	581,882	566,449	466,072	704,012	6,244,881	6,082,754	162,127
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	1,310	120,258	138,022	131,427	134,921	134,921	134,921	134,921	134,921	134,921	134,921	134,921	-	1,470,384	1,470,384	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,002	4,399	-	3,000	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	(22,128)	12,000	-	
1200 Pupil Support Salaries	-	-	3,798	-	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	-	61,860	-	
1300 Administrators' Salaries	18,406	35,694	31,074	26,759	30,402	30,402	30,402	30,402	30,402	30,402	30,402	30,402	-	355,146	355,146	
1900 Other Certificated Salaries	-	12,404	5,357	7,885	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	-	68,374	68,374	
	37,717	172,754	178,251	169,071	179,012	179,012	179,012	179,012	179,012	179,012	179,012	179,012	(22,128)	1,967,764	1,967,764	-
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	1,171	8,344	13,382	9,585	9,585	9,585	9,585	9,585	9,585	9,585	9,585	-	99,578	99,578	-
2200 Support Salaries	-	433	1,302	-	5,483	5,483	5,483	5,483	5,483	5,483	5,483	5,483	-	45,600	45,600	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	4,087	8,401	7,925	5,867	9,372	9,372	9,372	9,372	9,372	9,372	9,372	9,372	-	101,254	101,254	-
2900 Other Classified Salaries	5,168	8,233	8,705	6,636	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	-	82,739	82,739	-

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	9,255	18,237	26,276	25,884	31,190	31,190	31,190	31,190	31,190	31,190	31,190	31,190	-	329,172	329,172	-
<b>Benefits</b>																
3101 STRS	5,813	31,357	30,997	30,693	31,671	31,671	31,671	31,671	31,671	31,671	31,671	31,671	-	352,230	315,236	(36,994)
3202 PERS	-	595	(201)	568	10,331	10,331	10,331	10,331	10,331	10,331	10,331	10,331	-	83,610	80,976	(2,633)
3301 OASDI	693	1,000	1,559	1,725	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	-	20,409	20,409	-
3311 Medicare	704	2,735	2,901	2,876	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	-	33,306	33,306	-
3401 Health and Welfare	12,836	12,261	13,799	16,713	11,593	11,593	11,593	11,593	11,593	11,593	11,593	11,593	-	148,350	148,350	-
3501 State Unemployment	30	116	123	122	1,354	1,354	6,768	5,415	2,707	1,354	1,354	1,354	-	22,050	22,050	-
3601 Workers' Compensation	2,289	2,289	2,289	2,289	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	-	32,157	32,157	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	22,365	50,353	51,468	54,986	62,764	62,764	68,178	66,825	64,117	62,764	62,764	62,764	-	692,111	652,483	(39,627)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula Mat	-	-	-	1,208	14,204	-	-	-	-	-	-	-	-	15,412	14,712	(700)
4200 Books and Other Reference Mater	-	-	-	-	1,894	-	-	-	-	-	-	-	-	1,894	1,808	(86)
4302 School Supplies	2,594	8,151	1,247	3,377	21,407	21,407	21,407	21,407	21,407	21,407	21,407	21,407	22,909	209,531	200,016	(9,514)
4305 Software	3,118	2,144	7,640	3,990	2,348	2,348	2,348	2,348	2,348	2,348	2,348	2,348	-	35,675	34,055	(1,620)
4310 Office Expense	8,255	7,140	399	2,202	744	744	744	744	744	744	744	744	-	23,945	22,857	(1,087)
4311 Business Meals	-	189	-	-	36	36	36	36	36	36	36	36	-	477	456	(22)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	2,157	84	65	7,058	7,058	-	-	-	-	-	-	18,868	35,291	33,688	(1,602)
4700 Food Services	-	591	-	-	19,430	19,430	19,430	19,430	19,430	19,430	19,430	19,430	-	156,031	148,946	(7,085)
	13,966	20,372	9,371	10,841	67,120	51,022	43,964	43,964	43,964	43,964	43,964	43,964	41,777	478,255	456,539	(21,716)

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<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	5,638	-	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	-	104,725	99,969	(4,755)
5103 Substitute Teacher	-	-	-	3,239	3,623	3,623	3,623	3,623	3,623	3,623	3,623	3,623	-	32,221	30,758	(1,463)
5104 Transportation	-	-	-	-	1,722	1,722	1,722	1,722	1,722	1,722	1,722	1,722	-	13,774	13,148	(625)
5105 Security	-	762	2,928	-	428	428	428	428	428	428	428	428	-	7,113	6,790	(323)
5106 Other Educational Consultants	971	971	1,284	971	420	420	420	420	420	420	420	420	-	7,562	7,414	(148)
5107 IB Fees	-	-	-	3,277	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	-	33,659	32,999	(660)
	971	1,733	9,850	7,487	22,376	22,376	22,376	22,376	22,376	22,376	22,376	22,376	-	199,053	191,078	(7,975)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	185	185	185	185	185	185	185	185	-	1,479	1,411	(67)
5300 Dues & Memberships	259	2,046	259	259	173	173	173	173	173	173	173	173	-	4,209	4,018	(191)
5400 Insurance	2,695	2,695	2,695	2,695	3,216	3,216	3,216	3,216	3,216	3,216	3,216	3,216	-	36,510	34,852	(1,658)
5501 Utilities	3,209	3,635	7,146	3,797	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	-	55,579	53,055	(2,524)
5502 Janitorial Services	407	403	403	-	473	473	473	473	473	473	473	473	-	5,001	4,774	(227)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	8,524	6,331	4,784	822	2,959	2,959	2,959	2,959	2,959	2,959	2,959	2,959	-	44,134	42,130	(2,004)
5901 Postage and Shipping	52	-	-	52	71	71	71	71	71	71	71	71	-	671	641	(30)
	15,146	15,111	15,287	7,625	11,802	11,802	11,802	11,802	11,802	11,802	11,802	11,802	-	147,582	140,880	(6,701)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	53,621	55,964	55,964	55,964	53,621	53,621	53,621	53,621	53,621	53,621	53,621	53,621	-	650,481	620,944	(29,537)
5602 Additional Rent	-	-	-	-	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	-	31,387	29,962	(1,425)
5603 Equipment Leases	97	1,450	2,665	590	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	-	29,342	28,010	(1,332)
5604 Other Leases	1,082	903	1,472	33,634	473	473	473	473	473	473	473	473	-	40,878	39,022	(1,856)
5605 Real/Personal Property Taxes	-	-	-	-	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	-	11,735	11,202	(533)
5610 Repairs and Maintenance	651	142	2,344	-	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	-	24,016	22,926	(1,091)
	55,450	58,458	62,444	90,187	65,162	65,162	65,162	65,162	65,162	65,162	65,162	65,162	-	787,839	752,065	(35,774)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	493	493	493	493	493	493	493	493	-	3,946	3,766	(179)
5802 Audit & Taxes	-	-	-	-	6,242	6,242	-	-	-	-	-	-	-	12,485	12,240	(245)
5803 Legal	-	-	983	-	366	366	366	366	366	366	366	366	-	3,907	3,831	(77)
5804 Professional Development	5,327	-	-	6,297	677	677	677	677	677	677	677	677	-	17,042	16,268	(774)
5805 General Consulting	-	2,020	4,567	-	2,498	2,498	2,498	2,498	2,498	2,498	2,498	2,498	-	26,567	25,361	(1,206)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	9,879	9,879	9,879	-	-	-	29,636	28,290	(1,346)
5807 Bank Charges	-	-	-	-	83	83	83	83	83	83	83	83	-	668	637	(30)
5808 Printing	-	-	-	-	281	281	281	281	281	281	281	281	-	2,249	2,147	(102)
5809 Other taxes and fees	-	680	2,043	-	485	485	485	485	485	485	485	485	-	6,605	6,305	(300)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	-	45,442	58,087	76,514	82,205	82,205	82,205	82,205	82,205	82,205	82,205	82,205	148,779	986,465	941,672	(44,793)
5812 District Oversight Fee	-	2,236	2,236	4,183	4,024	4,024	4,183	4,024	4,122	4,331	4,122	4,122	4,316	45,922	44,747	(1,175)
5813 County Fees	-	-	-	-	-	-	2,445	-	-	2,445	-	-	-	7,335	7,002	(333)
5814 SPED Encroachment	-	529	529	951	951	951	951	951	951	951	951	951	951	10,572	10,294	(278)
5815 Public Relations/Recruitment	-	392	-	-	832	832	832	832	832	832	832	832	-	7,051	6,912	(138)
	5,327	51,298	68,444	87,945	99,139	99,139	95,500	102,776	102,873	105,528	92,994	92,994	156,491	1,160,449	1,109,473	(50,976)
<b>Depreciation</b>																
6900 Depreciation Expense	36,467	36,467	36,630	36,630	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	-	248,526	243,653	(4,873)
	36,467	36,467	36,630	36,630	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	-	248,526	243,653	(4,873)
<b>Interest</b>																
7438 Interest Expense	2,319	2,319	2,319	2,319	2,319	2,319	1,656	1,656	1,656	1,656	1,656	9,938	-	32,131	76,484	44,353
	2,319	2,319	2,319	2,319	2,319	2,319	1,656	1,656	1,656	1,656	1,656	9,938	-	32,131	76,484	44,353
<b>Total Expenses</b>	<b>198,984</b>	<b>427,103</b>	<b>460,338</b>	<b>492,977</b>	<b>553,676</b>	<b>537,578</b>	<b>531,633</b>	<b>537,555</b>	<b>534,945</b>	<b>536,246</b>	<b>523,712</b>	<b>531,994</b>	<b>176,141</b>	<b>6,042,883</b>	<b>5,919,592</b>	<b>(123,291)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(198,984)</b>	<b>(173,033)</b>	<b>(143,082)</b>	<b>19,672</b>	<b>120,032</b>	<b>(24,608)</b>	<b>168,926</b>	<b>(90,128)</b>	<b>(27,117)</b>	<b>45,636</b>	<b>42,736</b>	<b>(65,921)</b>	<b>527,871</b>	<b>201,999</b>	<b>163,163</b>	<b>38,836</b>



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<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(198,984)	(173,033)	(143,082)	19,672	120,032	(24,608)	168,926	(90,128)	(27,117)	45,636	42,736	(65,921)	527,871	201,999		
Cash flows from operating activities																
Depreciation/Amortization	36,467	36,467	36,630	36,630	12,792	12,792	12,792	12,792	12,792	12,792	12,792	12,792	-	248,526		
Public Funding Receivables	474,135	106,417	36,380	-	-	-	100,606	-	-	-	-	-	(704,012)	13,525		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	(300,000)	-	-	-	-	(300,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(167,578)	-	-	-	-	-	-	-	-	-	-	-	176,141	8,564		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>144,040</b>	<b>(30,149)</b>	<b>(70,072)</b>	<b>56,302</b>	<b>132,824</b>	<b>(11,816)</b>	<b>282,323</b>	<b>(77,336)</b>	<b>(314,325)</b>	<b>58,428</b>	<b>55,528</b>	<b>(53,130)</b>				
Cash, Beginning of Month	628,775	772,814	742,665	672,593	728,894	861,718	849,902	1,132,225	1,054,888	740,563	798,990	854,518				
<b>Cash, End of Month</b>	<b>772,814</b>	<b>742,665</b>	<b>672,593</b>	<b>728,894</b>	<b>861,718</b>	<b>849,902</b>	<b>1,132,225</b>	<b>1,054,888</b>	<b>740,563</b>	<b>798,990</b>	<b>854,518</b>	<b>801,389</b>				

# Prepa Tec Los Angeles High Budget and Financial Projections



## Prepa Tec Los Angeles High

### Monthly Cash Flow/Forecast FY23-24

Revised 11/06/20

ADA = 361.00

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun-24	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	229,742	229,742	413,536	413,536	413,536	413,536	413,536	399,096	399,096	399,096	399,096	399,096	4,522,642	4,519,993	2,649
8011 LCFF State Aid	-	229,742	229,742	413,536	413,536	413,536	413,536	413,536	399,096	399,096	399,096	399,096	399,096	4,522,642	4,519,993	2,649
8012 Education Protection Account	-	-	-	15,865	-	-	15,865	-	-	20,995	-	-	-	72,200	72,200	-
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	229,742	229,742	429,401	413,536	413,536	429,401	413,536	399,096	420,091	399,096	399,096	418,571	4,594,842	4,592,193	2,649
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,320	2,320	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	46,398	47,652	(1,254)
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	9,383	9,383	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	187,667	187,667	-
8290 Title I, Part A - Basic Low Income	-	-	45,518	-	-	45,518	-	-	45,518	-	-	-	45,518	182,071	182,071	-
8291 Title II, Part A - Teacher Quality	-	-	5,154	-	5,154	5,154	-	-	5,154	-	-	-	-	20,616	20,616	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	9,591	259	9,850	9,850	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	17,288	19,530	57,512	-	-	-	-	-	-	-	-	-	94,330	94,330	-
	-	19,608	81,905	71,071	28,096	73,614	22,943	22,943	73,614	22,943	22,943	32,534	68,720	540,932	542,186	(1,254)
<b>Other State Revenue</b>																
8311 State Special Education	-	10,833	10,833	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	216,651	216,651	-
8520 Child Nutrition	-	-	888	888	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	17,763	17,763	-
8545 School Facilities (SB740)	-	-	-	-	-	-	218,586	-	-	-	109,293	-	109,293	437,171	437,171	-
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	2,048	16,475	445
8560 State Lottery	-	-	-	-	-	-	18,682	-	-	18,682	-	-	-	37,364	74,727	-
8598 Prior Year Revenue	-	-	-	(1,314)	-	-	-	-	-	-	-	-	-	(1,314)	(1,314)	-
8599 Other State Revenue	-	-	-	-	221,128	-	-	-	-	85,049	-	-	34,020	340,197	340,197	-
	-	10,833	11,721	19,072	242,403	36,147	258,542	21,275	21,275	125,006	130,568	21,275	203,999	1,102,114	1,101,669	445
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	4,107	675	675	675	675	675	675	675	675	-	8,833	8,833	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	4,107	675	675	675	675	675	675	675	675	-	8,833	8,833	-
<b>Total Revenue</b>	-	<b>260,182</b>	<b>323,368</b>	<b>523,651</b>	<b>684,710</b>	<b>523,972</b>	<b>711,561</b>	<b>458,428</b>	<b>494,660</b>	<b>568,714</b>	<b>553,281</b>	<b>452,904</b>	<b>691,289</b>	<b>6,246,722</b>	<b>6,244,881</b>	<b>1,840</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	1,310	120,258	138,022	131,427	134,921	134,921	134,921	134,921	134,921	134,921	134,921	134,921	-	1,470,384	1,470,384	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,002	4,399	-	3,000	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	(22,128)	12,000	12,000	-
1200 Pupil Support Salaries	-	-	3,798	-	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	-	61,860	61,860	-
1300 Administrators' Salaries	18,406	35,694	31,074	26,759	30,402	30,402	30,402	30,402	30,402	30,402	30,402	30,402	-	355,146	355,146	-
1900 Other Certificated Salaries	-	12,404	5,357	7,885	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	-	68,374	68,374	-
	37,717	172,754	178,251	169,071	179,012	179,012	179,012	179,012	179,012	179,012	179,012	179,012	(22,128)	1,967,764	1,967,764	-
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	1,171	8,344	13,382	9,585	9,585	9,585	9,585	9,585	9,585	9,585	9,585	-	99,578	99,578	-
2200 Support Salaries	-	433	1,302	-	5,483	5,483	5,483	5,483	5,483	5,483	5,483	5,483	-	45,600	45,600	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	4,087	8,401	7,925	5,867	9,372	9,372	9,372	9,372	9,372	9,372	9,372	9,372	-	101,254	101,254	-
2900 Other Classified Salaries	5,168	8,233	8,705	6,636	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	-	82,739	82,739	-

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High

Monthly Cash Flow/Forecast FY23-24

Revised 11/06/20

ADA = 361.00



	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun-24	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)	
	9,255	18,237	26,276	25,884	31,190	31,190	31,190	31,190	31,190	31,190	31,190	31,190	-	329,172	329,172	-	
<b>Benefits</b>																	
3101 STRS	5,813	31,357	30,997	30,693	31,671	31,671	31,671	31,671	31,671	31,671	31,671	31,671	-	352,230	352,230	-	
3202 PERS	-	611	(207)	584	10,616	10,616	10,616	10,616	10,616	10,616	10,616	10,616	-	85,914	83,610	(2,304)	
3301 OASDI	693	1,000	1,559	1,725	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	-	20,409	20,409	-	
3311 Medicare	704	2,735	2,901	2,876	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	-	33,306	33,306	-	
3401 Health and Welfare	12,836	12,261	13,799	16,713	11,593	11,593	11,593	11,593	11,593	11,593	11,593	11,593	-	148,350	148,350	-	
3501 State Unemployment	30	116	123	122	1,354	1,354	6,768	5,415	2,707	1,354	1,354	1,354	-	22,050	22,050	-	
3601 Workers' Compensation	2,289	2,289	2,289	2,289	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	-	32,157	32,157	-	
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	22,365	50,370	51,462	55,002	63,048	63,048	68,463	67,109	64,402	63,048	63,048	63,048	-	694,415	692,111	(2,304)	
<b>Books and Supplies</b>																	
4100 Textbooks and Core Curricula Mat	-	-	-	1,232	14,488	-	-	-	-	-	-	-	-	-	15,720	15,412	(308)
4200 Books and Other Reference Mater	-	-	-	-	1,932	-	-	-	-	-	-	-	-	-	1,932	1,894	(38)
4302 School Supplies	2,646	8,314	1,272	3,444	21,835	21,835	21,835	21,835	21,835	21,835	21,835	21,835	23,367	213,721	209,531	(4,191)	
4305 Software	3,180	2,186	7,793	4,070	2,395	2,395	2,395	2,395	2,395	2,395	2,395	2,395	-	36,389	35,675	(714)	
4310 Office Expense	8,420	7,283	407	2,246	758	758	758	758	758	758	758	758	-	24,423	23,945	(479)	
4311 Business Meals	-	193	-	-	37	37	37	37	37	37	37	37	-	487	477	(10)	
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 Noncapitalized Equipment	-	2,200	86	66	7,199	7,199	-	-	-	-	-	-	19,246	35,997	35,291	(706)	
4700 Food Services	-	602	-	-	19,819	19,819	19,819	19,819	19,819	19,819	19,819	19,819	-	159,151	156,031	(3,121)	
	14,246	20,779	9,558	11,058	68,463	52,043	44,843	44,843	44,843	44,843	44,843	44,843	42,613	487,820	478,255	(9,565)	

**Prepa Tec Los Angeles High Budget  
and Financial Projections**



**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY23-24**

Revised 11/06/20

ADA = 361.00

	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun-24	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	5,751	-	12,634	12,634	12,634	12,634	12,634	12,634	12,634	12,634	-	106,819	104,725	(2,094)
5103 Substitute Teacher	-	-	-	3,303	3,695	3,695	3,695	3,695	3,695	3,695	3,695	3,695	-	32,866	32,221	(644)
5104 Transportation	-	-	-	-	1,756	1,756	1,756	1,756	1,756	1,756	1,756	1,756	-	14,049	13,774	(275)
5105 Security	-	777	2,986	-	436	436	436	436	436	436	436	436	-	7,255	7,113	(142)
5106 Other Educational Consultants	991	991	1,309	991	429	429	429	429	429	429	429	429	-	7,713	7,562	(151)
5107 IB Fees	-	-	-	3,343	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	-	34,332	33,659	(673)
	991	1,768	10,047	7,637	22,824	22,824	22,824	22,824	22,824	22,824	22,824	22,824	-	203,034	199,053	(3,981)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	189	189	189	189	189	189	189	189	-	1,508	1,479	(30)
5300 Dues & Memberships	264	2,087	264	264	177	177	177	177	177	177	177	177	-	4,293	4,209	(84)
5400 Insurance	2,749	2,749	2,749	2,749	3,280	3,280	3,280	3,280	3,280	3,280	3,280	3,280	-	37,240	36,510	(730)
5501 Utilities	3,273	3,708	7,289	3,873	4,818	4,818	4,818	4,818	4,818	4,818	4,818	4,818	-	56,690	55,579	(1,112)
5502 Janitorial Services	415	411	411	-	483	483	483	483	483	483	483	483	-	5,101	5,001	(100)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	8,695	6,457	4,879	838	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	-	45,016	44,134	(883)
5901 Postage and Shipping	53	-	-	53	72	72	72	72	72	72	72	72	-	685	671	(13)
	15,449	15,413	15,592	7,778	12,038	12,038	12,038	12,038	12,038	12,038	12,038	12,038	-	150,533	147,582	(2,952)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	54,694	57,083	57,083	57,083	54,694	54,694	54,694	54,694	54,694	54,694	54,694	54,694	-	663,490	650,481	(13,010)
5602 Additional Rent	-	-	-	-	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	-	32,015	31,387	(628)
5603 Equipment Leases	99	1,479	2,718	602	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	-	29,929	29,342	(587)
5604 Other Leases	1,103	921	1,502	34,306	483	483	483	483	483	483	483	483	-	41,696	40,878	(818)
5605 Real/Personal Property Taxes	-	-	-	-	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	-	11,969	11,735	(235)
5610 Repairs and Maintenance	664	145	2,391	-	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	-	24,497	24,016	(480)
	56,559	59,627	63,693	91,991	66,466	66,466	66,466	66,466	66,466	66,466	66,466	66,466	-	803,596	787,839	(15,757)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	503	503	503	503	503	503	503	503	-	4,025	3,946	(79)
5802 Audit & Taxes	-	-	-	-	6,367	6,367	-	-	-	-	-	-	-	12,734	12,485	(250)
5803 Legal	-	-	1,003	-	373	373	373	373	373	373	373	373	-	3,986	3,907	(78)
5804 Professional Development	5,433	-	-	6,423	691	691	691	691	691	691	691	691	-	17,383	17,042	(341)
5805 General Consulting	-	2,060	4,658	-	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	-	27,099	26,567	(531)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	10,076	10,076	10,076	-	-	-	30,229	29,636	(593)
5807 Bank Charges	-	-	-	-	85	85	85	85	85	85	85	85	-	681	668	(13)
5808 Printing	-	-	-	-	287	287	287	287	287	287	287	287	-	2,294	2,249	(45)
5809 Other taxes and fees	-	694	2,084	-	495	495	495	495	495	495	495	495	-	6,737	6,605	(132)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	-	46,351	59,249	78,044	83,850	83,850	83,850	83,850	83,850	83,850	83,850	83,850	151,754	1,006,194	986,465	(19,729)
5812 District Oversight Fee	-	2,297	2,297	4,294	4,135	4,135	4,294	4,135	3,991	4,201	3,991	3,991	4,186	45,948	45,922	(26)
5813 County Fees	-	-	-	-	-	-	2,494	-	-	2,494	-	-	-	7,481	7,335	(146)
5814 SPED Encroachment	-	526	526	947	947	947	947	947	947	947	947	947	947	10,522	10,572	50
5815 Public Relations/Recruitment	-	400	-	-	849	849	849	849	849	849	849	849	-	7,192	7,051	(141)
	5,433	52,328	69,817	89,708	101,129	101,129	97,414	104,838	104,694	107,397	94,617	94,617	159,381	1,182,504	1,160,449	(22,055)
<b>Depreciation</b>																
6900 Depreciation Expense	37,196	37,196	37,362	37,362	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	-	253,497	248,526	(4,971)
	37,196	37,196	37,362	37,362	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	-	253,497	248,526	(4,971)
<b>Interest</b>																
7438 Interest Expense	663	-	-	-	-	-	-	-	-	-	-	-	-	663	32,131	31,469
	663	-	-	-	-	-	-	-	-	-	-	-	-	663	32,131	31,469
<b>Total Expenses</b>	<b>199,874</b>	<b>428,473</b>	<b>462,059</b>	<b>495,493</b>	<b>557,217</b>	<b>540,797</b>	<b>535,298</b>	<b>541,368</b>	<b>538,516</b>	<b>539,866</b>	<b>527,086</b>	<b>527,086</b>	<b>179,866</b>	<b>6,072,999</b>	<b>6,042,883</b>	<b>(30,116)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(199,874)</b>	<b>(168,291)</b>	<b>(138,690)</b>	<b>28,159</b>	<b>127,493</b>	<b>(16,825)</b>	<b>176,263</b>	<b>(82,939)</b>	<b>(43,856)</b>	<b>28,848</b>	<b>26,195</b>	<b>(74,182)</b>	<b>511,423</b>	<b>173,723</b>	<b>201,999</b>	<b>(28,276)</b>

Prepa Tec Los Angeles High Budget  
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**Prepa Tec Los Angeles High**

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<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(199,874)	(168,291)	(138,690)	28,159	127,493	(16,825)	176,263	(82,939)	(43,856)	28,848	26,195	(74,182)	511,423	173,723		
Cash flows from operating activities																
Depreciation/Amortization	37,196	37,196	37,362	37,362	13,047	13,047	13,047	13,047	13,047	13,047	13,047	13,047	-	253,497		
Public Funding Receivables	452,169	109,293	37,364	-	-	-	105,187	-	-	-	-	-	(691,289)	12,722		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	(300,000)	-	-	-	-	-	-	(300,000)		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(176,141)	-	-	-	-	-	-	-	-	-	-	-	179,866	3,725		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	<b>113,349</b>	<b>(21,802)</b>	<b>(63,965)</b>	<b>65,521</b>	<b>140,540</b>	<b>(3,778)</b>	<b>(5,503)</b>	<b>(69,892)</b>	<b>(30,808)</b>	<b>41,896</b>	<b>39,242</b>	<b>(61,134)</b>				
Cash, Beginning of Month	801,389	914,738	892,936	828,971	894,492	1,035,032	1,031,255	1,025,752	955,860	925,052	966,947	1,006,190				
<b>Cash, End of Month</b>	<b>914,738</b>	<b>892,936</b>	<b>828,971</b>	<b>894,492</b>	<b>1,035,032</b>	<b>1,031,255</b>	<b>1,025,752</b>	<b>955,860</b>	<b>925,052</b>	<b>966,947</b>	<b>1,006,190</b>	<b>945,056</b>				

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ADA = 361.00

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun-25	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>ADA = 361.00</b>																
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																
LCFF - New Grade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF - Continuing Charters	-	229,725	229,725	413,504	413,504	413,504	413,504	413,504	399,064	399,064	399,064	399,064	399,064	4,522,292	4,522,642	(351)
8011 LCFF State Aid	-	229,725	229,725	413,504	413,504	413,504	413,504	413,504	399,064	399,064	399,064	399,064	399,064	4,522,292	4,522,642	(351)
8012 Education Protection Account	-	-	-	15,865	-	-	15,865	-	-	20,995	-	-	-	72,200	72,200	-
8019 State Aid - Prior Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	229,725	229,725	429,369	413,504	413,504	429,369	413,504	399,064	420,059	399,064	399,064	418,539	4,594,492	4,594,842	(351)
<b>Federal Revenue</b>																
8181 Special Education - Entitlement	-	2,320	2,320	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	46,398	46,398	-
8182 Special Education - Discretionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 Federal Child Nutrition	-	-	9,383	9,383	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	18,767	187,667	187,667	-
8290 Title I, Part A - Basic Low Income	-	-	45,518	-	-	45,518	-	-	45,518	-	-	-	45,518	182,071	182,071	-
8291 Title II, Part A - Teacher Quality	-	-	5,154	-	5,154	5,154	-	-	5,154	-	-	-	-	20,616	20,616	-
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	9,591	259	9,850	9,850	-
8294 Title V, Part B - PCSG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 Charter Facility Incentive Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8299 Prior Year Federal Revenue	-	17,288	19,530	57,512	-	-	-	-	-	-	-	-	-	94,330	94,330	-
	-	19,608	81,905	71,071	28,096	73,614	22,943	22,943	73,614	22,943	22,943	32,534	68,720	540,932	540,932	-
<b>Other State Revenue</b>																
8311 State Special Education	-	10,833	10,833	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	19,499	216,651	216,651	-
8520 Child Nutrition	-	-	888	888	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	1,776	17,763	17,763	-
8545 School Facilities (SB740)	-	-	-	-	-	-	218,586	-	-	-	109,293	-	109,293	437,171	437,171	-
8550 Mandated Cost	-	-	-	-	-	14,872	-	-	-	-	-	-	-	2,048	16,920	-
8560 State Lottery	-	-	-	-	-	-	18,682	-	-	18,682	-	-	-	74,727	74,727	-
8598 Prior Year Revenue	-	-	-	(1,314)	-	-	-	-	-	-	-	-	-	(1,314)	(1,314)	-
8599 Other State Revenue	-	-	-	-	221,128	-	-	-	-	85,049	-	-	34,020	340,197	340,197	-
	-	10,833	11,721	19,072	242,403	36,147	258,542	21,275	21,275	125,006	130,568	21,275	203,999	1,102,114	1,102,114	-
<b>Other Local Revenue</b>																
8634 Food Service Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Lease and Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8689 Other Fees and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 ASB Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 School Fundraising	-	-	-	4,107	675	675	675	675	675	675	675	675	-	8,833	8,833	-
8980 Contributions, Unrestricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8990 Contributions, Restricted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	4,107	675	675	675	675	675	675	675	-	-	8,833	8,833	-
<b>Total Revenue</b>	-	260,165	323,351	523,620	684,678	523,940	711,529	458,397	494,628	568,683	553,249	452,873	691,258	6,246,371	6,246,722	(351)
<b>Expenses</b>																
<b>Certificated Salaries</b>																
1100 Teachers' Salaries	1,310	120,258	138,022	131,427	134,921	134,921	134,921	134,921	134,921	134,921	134,921	134,921	-	1,470,384	1,470,384	-
1170 Teachers' Substitute Hours	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1175 Teachers' Extra Duty/Stipends	18,002	4,399	-	3,000	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	(22,128)	12,000	12,000	-
1200 Pupil Support Salaries	-	-	3,798	-	7,258	7,258	7,258	7,258	7,258	7,258	7,258	7,258	-	61,860	61,860	-
1300 Administrators' Salaries	18,406	35,694	31,074	26,759	30,402	30,402	30,402	30,402	30,402	30,402	30,402	30,402	-	355,146	355,146	-
1900 Other Certificated Salaries	-	12,404	5,357	7,885	5,341	5,341	5,341	5,341	5,341	5,341	5,341	5,341	-	68,374	68,374	-
	37,717	172,754	178,251	169,071	179,012	179,012	179,012	179,012	179,012	179,012	179,012	179,012	(22,128)	1,967,764	1,967,764	-
<b>Classified Salaries</b>																
2100 Instructional Salaries	-	1,171	8,344	13,382	9,585	9,585	9,585	9,585	9,585	9,585	9,585	9,585	-	99,578	99,578	-
2200 Support Salaries	-	433	1,302	-	5,483	5,483	5,483	5,483	5,483	5,483	5,483	5,483	-	45,600	45,600	-
2300 Classified Administrators' Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical and Office Staff Salaries	4,087	8,401	7,925	5,867	9,372	9,372	9,372	9,372	9,372	9,372	9,372	9,372	-	101,254	101,254	-
2900 Other Classified Salaries	5,168	8,233	8,705	6,636	6,750	6,750	6,750	6,750	6,750	6,750	6,750	6,750	-	82,739	82,739	-

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	9,255	18,237	26,276	25,884	31,190	31,190	31,190	31,190	31,190	31,190	31,190	31,190	-	329,172	329,172	-
<b>Benefits</b>																
3101 STRS	5,813	31,357	30,997	30,693	31,671	31,671	31,671	31,671	31,671	31,671	31,671	31,671	-	352,230	352,230	-
3202 PERS	-	616	(208)	589	10,697	10,697	10,697	10,697	10,697	10,697	10,697	10,697	-	86,572	85,914	(658)
3301 OASDI	693	1,000	1,559	1,725	1,929	1,929	1,929	1,929	1,929	1,929	1,929	1,929	-	20,409	20,409	-
3311 Medicare	704	2,735	2,901	2,876	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	-	33,306	33,306	-
3401 Health and Welfare	12,836	12,261	13,799	16,713	11,593	11,593	11,593	11,593	11,593	11,593	11,593	11,593	-	148,350	148,350	-
3501 State Unemployment	30	116	123	122	1,354	1,354	6,768	5,415	2,707	1,354	1,354	1,354	-	22,050	22,050	-
3601 Workers' Compensation	2,289	2,289	2,289	2,289	2,875	2,875	2,875	2,875	2,875	2,875	2,875	2,875	-	32,157	32,157	-
3901 Other Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	22,365	50,374	51,461	55,007	63,130	63,130	68,544	67,191	64,483	63,130	63,130	63,130	-	695,073	694,415	(658)
<b>Books and Supplies</b>																
4100 Textbooks and Core Curricula Mat	-	-	-	1,256	14,778	-	-	-	-	-	-	-	-	16,035	15,720	(314)
4200 Books and Other Reference Mater	-	-	-	-	1,970	-	-	-	-	-	-	-	-	1,970	1,932	(39)
4302 School Supplies	2,699	8,481	1,298	3,513	22,271	22,271	22,271	22,271	22,271	22,271	22,271	22,271	23,835	217,996	213,721	(4,274)
4305 Software	3,243	2,230	7,948	4,151	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	-	37,117	36,389	(728)
4310 Office Expense	8,588	7,429	415	2,291	774	774	774	774	774	774	774	774	-	24,912	24,423	(488)
4311 Business Meals	-	196	-	-	38	38	38	38	38	38	38	38	-	497	487	(10)
4312 School Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400 Noncapitalized Equipment	-	2,244	88	67	7,343	7,343	-	-	-	-	-	-	19,631	36,717	35,997	(720)
4700 Food Services	-	614	-	-	20,215	20,215	20,215	20,215	20,215	20,215	20,215	20,215	-	162,334	159,151	(3,183)
	14,531	21,195	9,749	11,279	69,832	53,084	45,740	45,740	45,740	45,740	45,740	45,740	43,465	497,577	487,820	(9,756)

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<b>Subagreement Services</b>																
5101 Nursing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5102 Special Education	-	-	5,866	-	12,886	12,886	12,886	12,886	12,886	12,886	12,886	12,886	-	108,955	106,819	(2,136)
5103 Substitute Teacher	-	-	-	3,369	3,769	3,769	3,769	3,769	3,769	3,769	3,769	3,769	-	33,523	32,866	(657)
5104 Transportation	-	-	-	-	1,791	1,791	1,791	1,791	1,791	1,791	1,791	1,791	-	14,330	14,049	(281)
5105 Security	-	793	3,046	-	445	445	445	445	445	445	445	445	-	7,400	7,255	(145)
5106 Other Educational Consultants	1,011	1,011	1,335	1,011	437	437	437	437	437	437	437	437	-	7,867	7,713	(154)
51070 IB Fees	-	-	-	3,410	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	-	35,018	34,332	(687)
	1,011	1,803	10,248	7,790	23,280	23,280	23,280	23,280	23,280	23,280	23,280	23,280	-	207,095	203,034	(4,061)
<b>Operations and Housekeeping</b>																
5201 Auto and Travel	-	-	-	-	192	192	192	192	192	192	192	192	-	1,538	1,508	(30)
5300 Dues & Memberships	269	2,129	269	269	180	180	180	180	180	180	180	180	-	4,379	4,293	(86)
5400 Insurance	2,804	2,804	2,804	2,804	3,346	3,346	3,346	3,346	3,346	3,346	3,346	3,346	-	37,985	37,240	(745)
5501 Utilities	3,338	3,782	7,434	3,951	4,915	4,915	4,915	4,915	4,915	4,915	4,915	4,915	-	57,824	56,690	(1,134)
5502 Janitorial Services	423	419	419	-	493	493	493	493	493	493	493	493	-	5,203	5,101	(102)
5516 Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5531 ASB Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	8,869	6,586	4,977	855	3,079	3,079	3,079	3,079	3,079	3,079	3,079	3,079	-	45,917	45,016	(900)
5901 Postage and Shipping	54	-	-	54	74	74	74	74	74	74	74	74	-	699	685	(14)
	15,758	15,721	15,904	7,933	12,278	12,278	12,278	12,278	12,278	12,278	12,278	12,278	-	153,544	150,533	(3,011)
<b>Facilities, Repairs and Other Leases</b>																
5601 Rent	55,787	58,225	58,225	58,225	55,787	55,787	55,787	55,787	55,787	55,787	55,787	55,787	-	676,760	663,490	(13,270)
5602 Additional Rent	-	-	-	-	4,082	4,082	4,082	4,082	4,082	4,082	4,082	4,082	-	32,655	32,015	(640)
5603 Equipment Leases	101	1,508	2,772	614	3,192	3,192	3,192	3,192	3,192	3,192	3,192	3,192	-	30,528	29,929	(599)
5604 Other Leases	1,125	939	1,532	34,993	493	493	493	493	493	493	493	493	-	42,530	41,696	(834)
5605 Real/Personal Property Taxes	-	-	-	-	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	-	12,209	11,969	(239)
5610 Repairs and Maintenance	677	148	2,438	-	2,715	2,715	2,715	2,715	2,715	2,715	2,715	2,715	-	24,987	24,497	(490)
	57,691	60,820	64,967	93,831	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	-	819,668	803,596	(16,072)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	513	513	513	513	513	513	513	513	-	4,105	4,025	(80)
5802 Audit & Taxes	-	-	-	-	6,495	6,495	-	-	-	-	-	-	-	12,989	12,734	(255)
5803 Legal	-	-	1,023	-	380	380	380	380	380	380	380	380	-	4,065	3,986	(80)
5804 Professional Development	5,542	-	-	6,552	705	705	705	705	705	705	705	705	-	17,730	17,383	(348)
5805 General Consulting	-	2,101	4,751	-	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	-	27,640	27,099	(542)
5806 Special Activities/Field Trips	-	-	-	-	-	-	-	10,278	10,278	10,278	-	-	-	30,833	30,229	(605)
5807 Bank Charges	-	-	-	-	87	87	87	87	87	87	87	87	-	695	681	(14)
5808 Printing	-	-	-	-	293	293	293	293	293	293	293	293	-	2,340	2,294	(46)
5809 Other taxes and fees	-	708	2,126	-	505	505	505	505	505	505	505	505	-	6,872	6,737	(135)
5810 Payroll Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5811 Management Fee	-	47,278	60,434	79,605	85,527	85,527	85,527	85,527	85,527	85,527	85,527	85,527	154,789	1,026,318	1,006,194	(20,124)
5812 District Oversight Fee	-	2,297	2,297	4,294	4,135	4,135	4,294	4,135	3,991	4,201	3,991	3,991	4,185	45,945	45,948	4
5813 County Fees	-	-	-	-	-	-	2,544	-	-	2,544	-	-	-	7,631	7,481	(150)
5814 SPED Encroachment	-	526	526	947	947	947	947	947	947	947	947	947	947	10,522	10,522	-
5815 Public Relations/Recruitment	-	408	-	-	866	866	866	866	866	866	866	866	-	7,335	7,192	(144)
	5,542	53,318	71,157	91,397	103,050	103,050	99,258	106,833	106,689	109,442	96,411	96,411	162,465	1,205,022	1,182,504	(22,517)
<b>Depreciation</b>																
6900 Depreciation Expense	37,940	37,940	38,110	38,110	13,308	13,308	13,308	13,308	13,308	13,308	13,308	13,308	-	258,567	253,497	(5,070)
	37,940	37,940	38,110	38,110	13,308	13,308	13,308	13,308	13,308	13,308	13,308	13,308	-	258,567	253,497	(5,070)
<b>Interest</b>																
7438 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	663	663
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	663	663
<b>Total Expenses</b>	<b>201,809</b>	<b>432,163</b>	<b>466,122</b>	<b>500,303</b>	<b>562,876</b>	<b>546,127</b>	<b>540,406</b>	<b>546,628</b>	<b>543,776</b>	<b>545,176</b>	<b>532,145</b>	<b>532,145</b>	<b>183,803</b>	<b>6,133,481</b>	<b>6,072,999</b>	<b>(60,483)</b>
<b>Monthly Surplus (Deficit)</b>	<b>(201,809)</b>	<b>(171,999)</b>	<b>(142,771)</b>	<b>23,317</b>	<b>121,803</b>	<b>(22,187)</b>	<b>171,123</b>	<b>(88,231)</b>	<b>(49,148)</b>	<b>23,506</b>	<b>21,104</b>	<b>(79,272)</b>	<b>507,455</b>	<b>112,890</b>	<b>173,723</b>	<b>(60,833)</b>



Prepa Tec Los Angeles High Budget  
and Financial Projections

**Prepa Tec Los Angeles High**

**Monthly Cash Flow/Forecast FY24-25**

Revised 11/06/20

ADA = 361.00



	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun-25	Year-End Accruals	Annual Forecast	Prior Year Forecast	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
Monthly Surplus (Deficit)	(201,809)	(171,999)	(142,771)	23,317	121,803	(22,187)	171,123	(88,231)	(49,148)	23,506	21,104	(79,272)	507,455	112,890		
Cash flows from operating activities																
Depreciation/Amortization	37,940	37,940	38,110	38,110	13,308	13,308	13,308	13,308	13,308	13,308	13,308	13,308	-	258,567		
Public Funding Receivables	439,114	109,293	37,364	-	-	-	105,519	-	-	-	-	-	(691,258)	32		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	(179,866)	-	-	-	-	-	-	-	-	-	-	-	183,803	3,937		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Change in Cash</b>	95,378	(24,766)	(67,298)	61,427	135,111	(8,879)	289,950	(74,923)	(35,840)	36,815	34,413	(65,964)				
Cash, Beginning of Month	945,056	1,040,434	1,015,668	948,370	1,009,796	1,144,908	1,136,029	1,425,979	1,351,056	1,315,217	1,352,031	1,386,444				
<b>Cash, End of Month</b>	<b>1,040,434</b>	<b>1,015,668</b>	<b>948,370</b>	<b>1,009,796</b>	<b>1,144,908</b>	<b>1,136,029</b>	<b>1,425,979</b>	<b>1,351,056</b>	<b>1,315,217</b>	<b>1,352,031</b>	<b>1,386,444</b>	<b>1,320,480</b>				

**Revenue Data Input**



School Name: **Prepa Tec Los Angeles High**

General	
Attendance Rate	95%
Lunch Pick Up %	74%
School Days Per Year	175
Oversight Fee	1%
SELPA Fee (% or \$)	4%

FY19-20 P2 ADA	
	ADA
Grade K-3	0.00
Grade 4-6	0.00
Grade 7-8	0.00
Grade 9-12	317.30
<b>Total Returning ADA</b>	<b>317.30</b>

New Grade/New School (PENSEC)		
	Enrollment	ADA
Grade K-3	0	0.00
Grade 4-6	0	0.00
Grade 7-8	0	0.00
Grade 9-12	0	0.00
<b>Total New ADA</b>		<b>0.00</b>

P1 ADA		
	Enrollment	ADA
Grade K-3	0	0.00
Grade 4-6	0	0.00
Grade 7-8	0	0.00
Grade 9-12	331	317.30
<b>Total P1 ADA</b>		<b>317.30</b>

P2 ADA		
	Enrollment	ADA
Grade K-3	0	0.00
Grade 4-6	0	0.00
Grade 7-8	0	0.00
Grade 9-12	356	317.30

**Annual Apportionment Amounts**

		Source
<b>FEDERAL REVENUE</b>		
Federal Special Education (IDEA)	132	LACOE
Title I, Part A - Basic Low Income	160,031	Estimate
Title II, Part A - Teacher Quality	18,120	Estimate
Title III - Limited English	8,658	Estimate
Title IV	10,000	
Title V, Part B - Charter School Grants	-	
Other Federal Funds	578,857	CARES Act - Federal F
<i>Federal Child Nutrition</i>		
Breakfast Rate	1.66	Estimate
Lunch Rate	3.09	Estimate
Federal Child Nutrition Per ADA	547	
<b>STATE REVENUE</b>		
Special Ed Instructional Entitlement	600	AB602 (Based on LAC)
SB740 Per Pupil Rate	1,211	
School Facilities Apportionment (SB740)	338,115	Calculation
Mandated Cost Reimbursement K-8	16.86	State Budget
Mandated Cost Reimbursement 9-12	46.87	State Budget
One-time Discretionary Funds	-	State Budget
State Lottery Revenue	207	Estimate
Other State Revenue (ASES)	299,015	
<i>State Child Nutrition</i>		
Breakfast Rate	0.22	Estimate
Lunch Rate	0.22	Estimate
State Child Nutrition Per ADA	52	
<b>LOCAL REVENUE</b>		
In Lieu of Property Taxes		District
<b>OTHER REVENUE</b>		
Food Service Sales	-	
Lease and Rental Income	-	
Interest Income	-	
Other Fees and Contracts	-	
ASB Fundraising Revenue (per pupil)	-	
School Fundraising Revenue (per pupil)	17	

Prepa Tec Los Angeles High Budget  
and Financial Projections

Prepa Tec Los Angeles High  
LCFF Funding Calculation



	<b>P1</b>					
Grade level	2020-21	2020-21	2021-22	2022-23	2023-24	2024-25
<b>COLA</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TK-3	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702	\$ 7,702
4-6	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818	\$ 7,818
7-8	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050	\$ 8,050
9-12	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329	\$ 9,329
	<b>Enrollment</b>	<b>Enrollment</b>	<b>Enrollment</b>	<b>Enrollment</b>	<b>Enrollment</b>	<b>Enrollment</b>
TK-3	-	-	-	-	-	-
4-6	-	-	-	-	-	-
7-8	-	-	-	-	-	-
9-12	331.00	334.00	370.00	380.00	380.00	380.00
<b>Total Enrollment</b>	<b>331.00</b>	<b>334.00</b>	<b>370.00</b>	<b>380.00</b>	<b>380.00</b>	<b>380.00</b>
	<b>ADA</b>	<b>ADA</b>	<b>ADA</b>	<b>ADA</b>	<b>ADA</b>	<b>ADA</b>
TK-3	-	-	-	-	-	-
4-6	-	-	-	-	-	-
7-8	-	-	-	-	-	-
9-12	317.30	317.30	351.50	361.00	361.00	361.00
<b>Total ADA</b>	<b>317.30</b>	<b>317.30</b>	<b>351.50</b>	<b>361.00</b>	<b>361.00</b>	<b>361.00</b>
<b>Total Base Target</b>	<b>\$ 2,960,092</b>	<b>\$ 2,960,092</b>	<b>\$ 3,279,144</b>	<b>\$ 3,367,769</b>	<b>\$ 3,367,769</b>	<b>\$ 3,367,769</b>
<i>**ADA From New Grade Levels</i>	-	-	-	-	-	-
<b>Grade Level Add-Ons</b>						
K-3 CSR Supplement (10.4% of K-3)	-	-	-	-	-	-
High School Supplement (2.6% of 9-12)	77,104	77,104	85,415	87,723	87,723	87,723
<b>Total Add-Ons</b>	<b>\$ 77,104</b>	<b>\$ 77,104</b>	<b>\$ 85,415</b>	<b>\$ 87,723</b>	<b>\$ 87,723</b>	<b>\$ 87,723</b>
<b>Total Target Base Plus Add-Ons</b>	<b>\$ 3,037,196</b>	<b>\$ 3,037,196</b>	<b>\$ 3,364,558</b>	<b>\$ 3,455,492</b>	<b>\$ 3,455,492</b>	<b>\$ 3,455,492</b>
<b>Average Base per ADA</b>	<b>\$ 9,572</b>	<b>\$ 9,572</b>	<b>\$ 9,572</b>	<b>\$ 9,572</b>	<b>\$ 9,572</b>	<b>\$ 9,572</b>
<b>Supplemental Grant</b>						
Unduplicated FRPM/ELL/FY Count	308	308	329	336	337	337
Total Enrollment	340	340	370	380	380	380
School Percent FRPM/ELL/FY	88.96%	88.96%	88.98%	88.45%	88.80%	88.74%
School Supplement Per Pupil (20%)	\$ 1,703	\$ 1,703	\$ 1,703	\$ 1,693	\$ 1,700	\$ 1,699
<b>Total Supplemental Grant</b>	<b>\$ 540,378</b>	<b>\$ 540,378</b>	<b>\$ 598,757</b>	<b>\$ 611,277</b>	<b>\$ 613,695</b>	<b>\$ 613,281</b>
<b>Concentration Grant</b>						
District Unduplicated FRPM/ELL/FY	85.40%	85.40%	85.40%	85.40%	85.40%	85.40%
<b>Total Concentration Grant</b>	<b>\$ 461,654</b>	<b>\$ 461,654</b>	<b>\$ 511,413</b>	<b>\$ 525,235</b>	<b>\$ 525,235</b>	<b>\$ 525,235</b>
<b>Total LCFF</b>	<b>\$ 4,039,227</b>	<b>\$ 4,039,226</b>	<b>\$ 4,474,728</b>	<b>\$ 4,592,193</b>	<b>\$ 4,594,842</b>	<b>\$ 4,594,492</b>
<b>Total Funding per ADA</b>	<b>\$ 12,730</b>	<b>\$ 12,730</b>	<b>\$ 12,730</b>	<b>\$ 12,721</b>	<b>\$ 12,728</b>	<b>\$ 12,727</b>
<b>EPA Rate (\$ or %)</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>	<b>\$ 200.00</b>
8011 - LCFF	\$ 3,975,767	\$ 3,975,766	\$ 4,404,428	\$ 4,519,993	\$ 4,522,642	\$ 4,522,292





Prepa Tec Los Angeles High Budget  
and Financial Projections

		1.45%	1.45%	1.45%	1.45%
Medicare		n/a	0.00%	0.00%	0.00%
Health Benefits COLA					
Health Insurance	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300
Unemployment	7.00%	7.00%	7.00%	7.00%	7.00%
Worker's Comp	1.40%	1.40%	1.40%	1.40%	1.40%
Retirement Plan (403b)	0.00%	0.00%	0.00%	0.00%	0.00%
3101 STRS	\$ 317,794	\$ 315,236	\$ 352,230	\$ 352,230	\$ 352,230
3202 PERS	\$ 74,722	\$ 80,976	\$ 83,610	\$ 85,914	\$ 86,572
3301 OASDI	\$ 20,409	\$ 20,409	\$ 20,409	\$ 20,409	\$ 20,409
3311 Medicare	\$ 33,306	\$ 33,306	\$ 33,306	\$ 33,306	\$ 33,306
3401 Health and Welfare Benefits	\$ 148,350	\$ 148,350	\$ 148,350	\$ 148,350	\$ 148,350
3501 State Unemp. Insurance	\$ 22,050	\$ 22,050	\$ 22,050	\$ 22,050	\$ 22,050
3601 Workers Comp	\$ 32,157	\$ 32,157	\$ 32,157	\$ 32,157	\$ 32,157
3901 Retirement Plan	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Benefits</b>	<b>\$ 648,787</b>	<b>\$ 652,483</b>	<b>\$ 692,111</b>	<b>\$ 694,415</b>	<b>\$ 695,073</b>

**ALTA PUBLIC SCHOOLS**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2019**

**OPERATING:**

**Academia Moderna (#1101)**  
**Prepa Tec - Los Angeles (#1542)**  
**Prepa Tec Los Angeles High (#1789)**



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Alta Public Schools  
Walnut Park, CA

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

We have audited the accompanying consolidated financial statements of Alta Public Schools (the School), a California nonprofit public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

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

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

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

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

Board of Directors  
Alta Public Schools

**Opinion**

In our opinion, the consolidated financial statements referred to on page 1 present fairly, in all material respects, the financial position of the School as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School's consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The consolidating information presented on the face of the consolidated statements of financial position, activities, and cash flows and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2019 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Glendora, California  
December 13, 2019

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2019**

	Academia Moderna	Prepa Tec	Prepa Tec High	Alta Public Schools	AMPT, LLC	Eliminations	Consolidated
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
Cash and Cash Equivalents	\$ 418,405	\$ 158,634	\$ 95,620	\$ 6,496	\$ 283	\$ -	\$ 679,438
Restricted Cash	-	-	-	-	859,264	-	859,264
Accounts Receivable	660,724	733,919	412,548	90,828	-	-	1,898,019
Intercompany Receivables	760,318	139,519	-	-	-	(899,837)	-
Deferred Lease Asset, Current	-	-	-	-	3,883	(3,883)	-
Prepaid Expenses and Other Assets	-	-	3,980	17,069	-	-	21,049
Total Current Assets	<u>1,839,447</u>	<u>1,032,072</u>	<u>512,148</u>	<u>114,393</u>	<u>863,430</u>	<u>(903,720)</u>	<u>3,457,770</u>
<b>LONG-TERM ASSETS</b>							
Deposits	16,565	58,301	68,200	23,100	-	-	166,166
Deferred Lease Asset	-	-	-	-	152,104	(152,104)	-
Property, Plant, and Equipment, Net	792,529	1,765,202	901,916	6,600	5,739,833	-	9,206,080
Total Long-Term Assets	<u>809,094</u>	<u>1,823,503</u>	<u>970,116</u>	<u>29,700</u>	<u>5,891,937</u>	<u>(152,104)</u>	<u>9,372,246</u>
Total Assets	<u>\$ 2,648,541</u>	<u>\$ 2,855,575</u>	<u>\$ 1,482,264</u>	<u>\$ 144,093</u>	<u>\$ 6,755,367</u>	<u>\$ (1,055,824)</u>	<u>\$ 12,830,016</u>
<b>LIABILITIES AND NET ASSETS</b>							
<b>CURRENT LIABILITIES</b>							
Accounts Payable and Accrued Liabilities	\$ 359,070	\$ 1,073,018	\$ 367,148	\$ 962,385	\$ 78,758	\$ -	\$ 2,840,379
Intercompany Payables	-	-	847,797	52,040	-	(899,837)	-
Deferred Revenue	14,664	-	43,111	-	-	-	57,775
Deferred Lease Liability, Current	3,883	-	-	-	-	(3,883)	-
Line of Credit Payable	-	1,310,000	514,000	-	-	-	1,824,000
Revolving Loan, Current Portion	-	50,000	50,000	-	-	-	100,000
Bonds Payable, Current Portion	-	-	-	-	105,000	-	105,000
Total Current Liabilities	<u>377,617</u>	<u>2,433,018</u>	<u>1,822,056</u>	<u>1,014,425</u>	<u>183,758</u>	<u>(903,720)</u>	<u>4,927,154</u>
<b>LONG-TERM LIABILITIES</b>							
Deferred Lease Liability	152,104	-	-	34,817	-	(152,104)	34,817
Revolving Loan	-	50,000	150,000	-	-	-	200,000
Bonds Payable	-	-	-	-	6,632,486	-	6,632,486
Total Long-Term Liabilities	<u>152,104</u>	<u>50,000</u>	<u>150,000</u>	<u>34,817</u>	<u>6,632,486</u>	<u>(152,104)</u>	<u>6,867,303</u>
Total Liabilities	<u>529,721</u>	<u>2,483,018</u>	<u>1,972,056</u>	<u>1,049,242</u>	<u>6,816,244</u>	<u>(1,055,824)</u>	<u>11,794,457</u>
<b>NET ASSETS</b>							
Net Assets Without Donor Restriction	<u>2,118,820</u>	<u>372,557</u>	<u>(489,792)</u>	<u>(905,149)</u>	<u>(60,877)</u>	<u>-</u>	<u>1,035,559</u>
Total Net Assets	<u>2,118,820</u>	<u>372,557</u>	<u>(489,792)</u>	<u>(905,149)</u>	<u>(60,877)</u>	<u>-</u>	<u>1,035,559</u>
Total Liabilities and Net Assets	<u>\$ 2,648,541</u>	<u>\$ 2,855,575</u>	<u>\$ 1,482,264</u>	<u>\$ 144,093</u>	<u>\$ 6,755,367</u>	<u>\$ (1,055,824)</u>	<u>\$ 12,830,016</u>

See accompanying Notes to Consolidated Financial Statements.

Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2019**

	Academia Moderna	Prepa Tec Prepa Tec	Prepa Tec High	Alta Public Schools	AMPT, LLC	Eliminations	Consolidated
<b>REVENUES, WITHOUT DONOR RESTRICTION</b>							
State Revenue:							
State Apportionment	\$ 3,545,913	\$ 2,560,050	\$ 2,596,311	\$ -	\$ -	\$ -	\$ 8,702,274
Other State Revenue	1,305,961	871,803	651,832	-	-	-	2,829,596
Federal Revenue:							
Grants and Entitlements	626,761	468,039	382,180	-	-	-	1,476,980
Local Revenue:							
In-Lieu Property Tax Revenue	1,097,642	828,839	675,634	-	-	-	2,602,115
Contributions	-	-	-	1,951	-	-	1,951
Other Revenue	67,810	14,924	7,171	2,042,914	606,506	(2,623,356)	115,969
Total Revenues	<u>6,644,087</u>	<u>4,743,655</u>	<u>4,313,128</u>	<u>2,044,865</u>	<u>606,506</u>	<u>(2,623,356)</u>	<u>15,728,885</u>
<b>EXPENSES</b>							
Program Services Expense:	6,030,475	4,460,078	3,475,757	458,455	-	(2,042,914)	12,381,851
Management and General	129,336	66,353	447,448	1,682,814	597,653	(580,442)	2,343,162
Total Expenses	<u>6,159,811</u>	<u>4,526,431</u>	<u>3,923,205</u>	<u>2,141,269</u>	<u>597,653</u>	<u>(2,623,356)</u>	<u>14,725,013</u>
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION</b>	484,276	217,224	389,923	(96,404)	8,853	-	1,003,872
Net Assets Without Donor Restriction, Beginning of Year	<u>1,634,544</u>	<u>155,333</u>	<u>(879,715)</u>	<u>(808,745)</u>	<u>(69,730)</u>	<u>-</u>	<u>31,687</u>
<b>NET ASSETS WITHOUT DONOR RESTRICTION, END OF YEAR</b>	<u>\$ 2,118,820</u>	<u>\$ 372,557</u>	<u>\$ (489,792)</u>	<u>\$ (905,149)</u>	<u>\$ (60,877)</u>	<u>\$ -</u>	<u>\$ 1,035,559</u>

See accompanying Notes to Consolidated Financial Statements.

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**ALTA PUBLIC SCHOOLS**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2019**

	Academia Moderna	Prepa Tec	Prepa Tec High	Alta Public Schools	AMPT, LLC	Eliminations	Consolidated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Change in Net Assets	\$ 484,276	\$ 217,224	\$ 389,923	\$ (96,404)	\$ 8,853	\$ -	\$ 1,003,872
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:							
Depreciation	66,932	20,007	402,571	2,400	70,198	-	562,108
Amortization	-	-	-	-	53,028	-	53,028
(Increase) Decrease in Assets:							
Accounts Receivable	50,372	(104,542)	14,390	65,293	-	-	25,513
Intercompany Receivables	6,564	770,342	-	-	-	(776,906)	-
Prepaid Expenses and Other Assets	1,926	10,141	(3,980)	52,125	-	-	60,212
Deposits	(2,095)	-	(68,200)	(23,100)	-	-	(93,395)
Deferred Rent Asset	-	-	-	-	(1,630)	1,630	-
Increase (Decrease) in Liabilities:							
Accounts Payable and Accrued Liabilities	201,289	622,515	(100,945)	278,791	(2,260)	-	999,390
Intercompany Payables	-	-	(462,449)	(314,457)	-	776,906	-
Deferred Rent Liability	1,630	-	-	34,817	-	(1,630)	34,817
Deferred Revenue	26,589	-	43,111	-	-	-	69,700
Net Cash Provided (Used) by Operating Activities	<u>837,483</u>	<u>1,535,687</u>	<u>214,421</u>	<u>(535)</u>	<u>128,189</u>	<u>-</u>	<u>2,715,245</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
Purchases of Property, Plant, and Equipment	(267,280)	(399,002)	(74,142)	-	-	-	(740,424)
Net Cash Used by Investing Activities	<u>(267,280)</u>	<u>(399,002)</u>	<u>(74,142)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(740,424)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
Repayments of Debt	(502,065)	(1,204,310)	(50,000)	-	(99,999)	-	(1,856,374)
Net Cash Provided (Used) by Financing Activities	<u>(502,065)</u>	<u>(1,204,310)</u>	<u>(50,000)</u>	<u>-</u>	<u>(99,999)</u>	<u>-</u>	<u>(1,856,374)</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	68,138	(67,625)	90,279	(535)	28,190	-	118,447
Cash and Cash Equivalents, Beginning of Year	350,267	226,259	5,341	7,031	831,357	-	1,420,255
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 418,405</u>	<u>\$ 158,634</u>	<u>\$ 95,620</u>	<u>\$ 6,496</u>	<u>\$ 859,547</u>	<u>\$ -</u>	<u>\$ 1,538,702</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>							
Cash Paid for Interest	<u>\$ 28,515</u>	<u>\$ 83,072</u>	<u>\$ 57,432</u>	<u>\$ 21</u>	<u>\$ 474,429</u>	<u>\$ -</u>	<u>\$ 643,469</u>

See accompanying Notes to Consolidated Financial Statements.

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**ALTA PUBLIC SCHOOLS**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2019**

	Program Services	Management and General	Eliminations	Total
Salaries and Wages	\$ 4,672,139	\$ 1,075,717	\$ -	\$ 5,747,856
Pension Expense	746,208	194,008	-	940,216
Other Employee Benefits	529,605	97,105	-	626,710
Payroll Taxes	202,616	68,247	-	270,863
Legal Expenses	-	62,851	-	62,851
Accounting Expenses	33,465	-	-	33,465
Instructional Materials	369,780	-	-	369,780
Other Fees for Services	3,848,010	134,407	(2,042,914)	1,939,503
Advertising and Promotion Expenses	49,088	-	-	49,088
Office Expenses	141,214	-	-	141,214
Printing and Postage Expenses	21,607	-	-	21,607
Information Technology Expenses	348,666	-	-	348,666
Occupancy Expenses	1,963,092	182,992	(580,442)	1,565,642
Travel Expenses	106,030	-	-	106,030
Interest Expense	169,042	527,457	-	696,499
Depreciation Expense	-	562,106	-	562,106
Insurance Expense	70,954	18,714	-	89,668
Other Expenses	1,153,249	-	-	1,153,249
Subtotal	14,424,765	2,923,604	(2,623,356)	14,725,013
Eliminations	(2,042,914)	(580,442)	2,623,356	-
Total Expenses by Function	<u>\$ 12,381,851</u>	<u>\$ 2,343,162</u>	<u>\$ -</u>	<u>\$ 14,725,013</u>

See accompanying Notes to Consolidated Financial Statements.

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**ALTA PUBLIC SCHOOLS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

Alta Public Schools (the School) is a non-profit public benefit corporation that operates three charter schools. The charter schools were petitioned through Los Angeles Unified School District and have been approved by the State of California Department of Education. The School is funded principally through the State of California public education monies received through the California Department of Education.

The charters may be revoked by the Los Angeles Unified School District or the State Board of Education for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

**Basis of Accounting**

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

**Basis of Presentation**

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

**Principles of Consolidation**

The consolidating financial statements include the accounts of AMPT, LLC which was formed to provide assistance with funding capital improvement on behalf of Alta Public Schools. Alta Public Schools is the single member of AMPT, LLC. These entities are together referred to as the School. All material intercompany transactions have been eliminated.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**Functional Allocation of Expenses**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

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

**Restricted Cash**

The School has certain debt reserve cash and cash equivalents that are not considered part of cash and cash equivalents. At June 30, 2019, cash held for bond reserves was reported at restricted cash.

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**Accounts Receivable**

Accounts receivable primarily represents amounts due from federal and state governments as of June 30, 2019. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.



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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Intercompany Receivable/Payable**

Intercompany receivable/payable results from a net cumulative difference between resources provided by the School to each individual charter school and reimbursement for those resources from each individual charter school to the School.

**Prepaid Expenses**

Prepaid expenses represent amounts paid in advance of receiving goods or services. The School has the option of reporting an expense for prepaid items either when purchased or during the benefiting period. The School has chosen to report the expenditures during the benefit period.

**Property, Plant, and Equipment**

It is the School's policy to capitalize individual property and equipment purchases over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Furniture and equipment are depreciated using the straight-line method, over three to five years.

**Revenue Recognition**

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

**Contributions**

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

**Property Taxes**

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

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The current portion of the liability, if material, is recognized at year-end. The entire compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons.

**Allocations Between Charter Schools**

For the year ended June 30, 2019, the School has chosen to identify each charter school separately within the basic financial statements. In cases where specific identification of each charter's activities was not possible, items were allocated according to Average Daily Attendance (ADA).

**Income Taxes**

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files and exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

**Change in Accounting Principle**

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The School has implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly.

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through December 13, 2019, the date these consolidated financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and accounts receivable for the total amount of \$2,577,457.

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**NOTE 2 LIQUIDITY AND AVAILABILITY (CONTINUED)**

As part of the School's liquidity management plan, the School invest cash in excess of daily requirements in short term investments, CDs, and money market funds.

**NOTE 3 CONCENTRATION OF CREDIT RISK**

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

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying consolidated financial statements are presented net of accumulated depreciation. Depreciation expense was \$562,106 for the year ended June 30, 2019.

The components of property, plant, and equipment as of June 30, 2019 are as follows:

	Academia Moderna	Prepa Tec	Prepa Tec High	Alta Public Schools	AMPT, LLC	Total
Land	\$ -	\$ 476,335	\$ -	\$ -	\$ 2,850,000	\$ 3,326,335
Construction in Progress	255,408	1,285,755	66,242	-	-	1,607,405
Building and Improvements	793,539	55,126	1,467,206	-	3,158,926	5,474,797
Furniture, Fixtures, and Equipment	105,225	13,237	65,131	12,000	-	195,593
Total	1,154,172	1,830,453	1,598,579	12,000	6,008,926	10,604,130
Less: Accumulated Depreciation	(361,643)	(65,251)	(696,663)	(5,400)	(269,093)	(1,398,050)
Total Property, Plant, and Equipment	\$ 792,529	\$ 1,765,202	\$ 901,916	\$ 6,600	\$ 5,739,833	\$ 9,206,080

**NOTE 5 LINE OF CREDIT**

The School has two lines of credit with Umpqua Bank for \$1,500,000 and \$600,000 with a current maturity date of December 27, 2019. Interest charged on the principal balance is equal to the greater of the Prime Rate or three and one-half percent at June 30, 2019, with increases or decreases in the Interest Rate occurring at the time of any such corresponding increases or decreases in the Prime Rate. As of June 30, 2019, there was a balance of \$1,824,000.

**NOTE 6 LONG-TERM DEBT**

**California School Finance Authority (CSFA) School Facility Revenue Bonds**

In June 2014, the CSFA issued \$7,600,000 in School Facilities Revenues, Series 2014A, and Series 2014B for the purpose of a loan to AMPT, LLC. The proceeds from the bonds will be used for the purpose of purchase, renovations, and improvement of charter school facilities. The bonds mature in November 2045 and carry an interest rate of 6.5%. At June 30, 2019, the principal balance outstanding was \$7,170,000.

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**NOTE 6 LONG-TERM DEBT (CONTINUED)**

**California School Finance Authority (CSFA) School Facility Revenue Bonds (Continued)**

The bonds mature through 2045 as follows:

<u>Year Ending June 30,</u>	
2020	\$ 105,000
2021	110,000
2022	120,000
2023	130,000
2024	135,000
Thereafter	<u>6,570,000</u>
Total Future Maturities	7,170,000
Bond Discount	(31,263)
Unamortized Issue Costs	<u>(401,251)</u>
Total Bonds Payable	<u><u>\$ 6,737,486</u></u>

**CSFA School Facility Revenue Bonds Discount on Issuance**

The CSFA School Facilities Revenue Bonds, Series 2014B were issued at discounts of \$37,278. The discount will be amortized financial statements over the life of the debt issues. The remaining unamortized discounts for the CSFA School Facility Revenue bonds total \$31,263 at June 30, 2019.

**CSFA School Facility Revenue Bonds Cost of Issuance**

The CSFA School Facilities Revenue Bonds, Series 2014A and 2014B were issued with costs of \$142,800 and \$371,617, respectively. The cost of issuance will be amortized over the life of the debt issues. The remaining unamortized issuance costs for the CSFA School Facility Revenue bonds total \$401,251 at June 30, 2019.

**Notes Payable**

The School received two unsecured revolving loans payable to the California Department of Education in the amount of \$250,000 each. The loans balance as of June 30, 2019, was \$300,000. The loans have an interest rate of 0.53 percent and mature in five years. The State Controller's Office deducts the loan payments from the Charter School's State School Fund Apportionments.

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**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
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**NOTE 6 LONG-TERM DEBT (CONTINUED)**

**Notes Payable (Continued)**

Future payments are as follows:

<u>Year Ending June 30,</u>	
2020	\$ 100,000
2021	100,000
2022	50,000
2023	50,000
Total	<u>\$ 300,000</u>

**NOTE 7 OPERATING LEASES**

Academia Moderna has a lease with AMPT, LLC for a facility which expires in August 2032 and has three options to extend an additional 5 years each. Lease expense associated with this lease is recognized on a straight line basis over the life of the lease and amounted to \$580,442 for the year ended June 30, 2019. The cumulative difference between the lease expense recorded and the lease payments made is reported as a deferred lease liability for Academia Moderna and a deferred lease asset for AMPT, LLC on the consolidating statement of financial position and amounted to \$155,987 as of June 30, 2019, this was eliminated on the consolidated statement of financial position.

Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	
2020	\$ 577,221
2021	578,512
2022	581,279
2023	580,538
2024	581,204
Thereafter	12,351,571
Total	<u>\$ 15,250,325</u>

Alta Public Schools (home office), Academia Moderna, and Prepa Tec also leased facilities from unrelated third parties under several lease agreements where the last lease expires in September 2028. Lease expense under these lease agreements for the year ended June 30, 2019 was \$972,033.

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**ALTA PUBLIC SCHOOLS**  
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**NOTE 7 OPERATING LEASES (CONTINUED)**

Future minimum lease payments are as follows:

Year Ending June 30,	Academia Moderna	Prepa Tec	Prepa Tec High	Alta Public Schools	Total
2020	\$ 96,906	\$ 429,336	\$ 345,600	\$ 129,826	\$ 1,001,668
2021	99,816	203,445	-	121,112	424,373
2022	50,646	209,548	-	149,256	409,450
2023	-	215,835	-	153,738	369,573
2024	-	18,030	-	158,352	176,382
Thereafter	-	-	-	772,806	772,806
Total	<u>\$ 247,368</u>	<u>\$ 1,076,194</u>	<u>\$ 345,600</u>	<u>\$ 1,485,090</u>	<u>\$ 3,154,252</u>

**NOTE 8 EMPLOYEE RETIREMENT**

**Multi-Employer Defined Benefit Pension Plans**

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

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

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost sharing multiple-employer public employee retirement system defined benefit pension plan administered by STRS.

The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2018, total plan net assets are \$225 billion, the total actuarial present value of accumulated plan benefits is \$374 billion, contributions from all employers totaled \$4.9 billion, and the plan is 64% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial report may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

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**NOTE 8 EMPLOYEE RETIREMENT (CONTINUED)**

**State Teachers' Retirement System (STRS) (Continued)**

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for the year ended June 30, 2019 was 16.28% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

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

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2017	\$ 471,832	100 %
2018	\$ 586,552	100 %
2019	\$ 601,918	100 %

**Public Employee's Retirement System (PERS)**

Plan Description

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State Statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2018, the School Employer Pool total plan assets are \$69.4 billion, the total pension liability is \$91.5 billion, contributions from all employers totaled \$2.1 billion, and the plan is 70.8% funded. The Organization did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and [www.calpers.ca.gov](http://www.calpers.ca.gov).

Funding Policy

Active plan members brought into PERS membership prior to January 1, 2013 are required to contribute 7.0% of their salary while new members after January 1, 2013 are required to contribute 6.5% of their salary. The Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2019 was 18.062%. The contribution requirements of the plan members are established and may be amended by State Statute.

Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8 EMPLOYEE RETIREMENT (CONTINUED)**

**Public Employee's Retirement System (PERS) (Continued)**

Funding Policy (continued)

The School's contributions to PERS for the past three years are as follows:

<u>Year Ended June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2017	\$ 286,182	100 %
2018	\$ 327,353	100 %
2019	\$ 308,954	100 %

**NOTE 9 RELATED ORGANIZATION**

Alta Public Schools Foundation (the Foundation) is a supporting organization to the School. During the year ended June 30, 2019, there were no activities or account balances held by the Foundation.

**NOTE 10 CONTINGENCIES**

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

**NOTE 11 FUNCTIONALIZED EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, other fees for services, insurance, occupancy, and interest expense, which are allocated on the basis of estimates of time and effort.



**SUPPLEMENTARY INFORMATION**

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2019**

**Academia Moderna**

Charter school number authorized by the State: 1101

Academia Moderna is located on 2410 Broadway, Walnut Park, California 90255, petitioned through Los Angeles Unified School District. The charter school opened in September 21, 2009.

**Prepa Tec**

Charter school number authorized by the State: 1542

Prepa Tec is located on 2665 Clarendon Avenue, Huntington Park, California 90255, petitioned through Los Angeles Unified School District. The charter school opened in August 20, 2013.

**Prepa Tec High**

Charter school number authorized by the State: 1789

Prepa Tec High is located on 4210 E. Gage Avenue, Huntington Park, CA 90255, petitioned through State Board of Education. The charter school opened in August 16, 2017.



Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2019**

	Instructional Minutes		Traditional Instructional Days	Status
	Requirement	Actual		
<b>Academia Moderna</b>				
Kindergarden	36,000	57,850	182	In Compliance
Grade 1	50,400	60,710	182	In Compliance
Grade 2	50,400	60,710	182	In Compliance
Grade 3	50,400	60,710	182	In Compliance
Grade 4	54,000	60,710	182	In Compliance
Grade 5	54,000	60,710	182	In Compliance
<b>Prepa Tec</b>				
Grade 6	54,000	60,600	182	In Compliance
Grade 7	54,000	60,600	182	In Compliance
Grade 8	54,000	60,600	182	In Compliance
<b>Prepa Tec High</b>				
Grade 9	64,800	63,640	182	Not In Compliance
Grade 10	64,800	63,640	182	Not In Compliance
Grade 11	64,800	63,640	182	Not In Compliance

See Auditors' Report and Notes to Supplementary Information.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2019**

	Second Period Report		Corrections		Second Period Report (Audited)	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
<b>Academia Moderna</b>						
Grades TK-3	284.67	284.67	-	-	284.67	284.67
Grades 4-5	146.81	146.81	-	-	146.81	146.81
ADA Totals	<u>431.48</u>	<u>431.48</u>	<u>-</u>	<u>-</u>	<u>431.48</u>	<u>431.48</u>
<b>Prepa Tec</b>						
Grade 6	76.10	76.10	-	-	76.10	76.10
Grades 7-8	250.02	250.02	-	-	250.02	250.02
ADA Totals	<u>326.12</u>	<u>326.12</u>	<u>-</u>	<u>-</u>	<u>326.12</u>	<u>326.12</u>
<b>Prepa Tec High</b>						
Grades 9-11	265.59	265.59	(1.53)	(1.53)	264.06	264.06
ADA Totals	<u>265.59</u>	<u>265.59</u>	<u>(1.53)</u>	<u>(1.53)</u>	<u>264.06</u>	<u>264.06</u>
	Annual Report		Corrections		Annual Report (Audited)	
	Classroom Based	Total	Classroom Based	Total	Classroom Based	Total
<b>Academia Moderna</b>						
Grades TK-3	287.72	287.72	-	-	287.72	287.72
Grades 4-5	146.67	146.67	-	-	146.67	146.67
ADA Totals	<u>434.39</u>	<u>434.39</u>	<u>-</u>	<u>-</u>	<u>434.39</u>	<u>434.39</u>
<b>Prepa Tec</b>						
Grade 6	76.25	76.25	-	-	76.25	76.25
Grades 7-8	252.08	252.08	-	-	252.08	252.08
ADA Totals	<u>328.33</u>	<u>328.33</u>	<u>-</u>	<u>-</u>	<u>328.33</u>	<u>328.33</u>
<b>Prepa Tec High</b>						
Grades 9-11	262.64	262.64	-	-	262.64	262.64
ADA Totals	<u>262.64</u>	<u>262.64</u>	<u>-</u>	<u>-</u>	<u>262.64</u>	<u>262.64</u>

See Auditors' Report and Notes to Supplementary Information.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS**  
**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

	Academia Moderna	Prepa Tec	Prepa Tec High
June 30, 2019 Annual Financial Report Fund Balances (Net Assets)	\$ 2,137,907	\$ 667,946	\$ (482,446)
Adjustments and Reclassifications:			
Increase (Decrease) of Fund Balance (Net Assets):			
Cash and Cash Equivalents			
Accounts Receivable - Federal and State			
Accounts Receivable	(20,583)	(909,572)	(129,331)
Prepaid Expenses and Other Assets			
Property, Plant, and Equipment, Net	-	(75,022)	-
Accounts Payable and Accrued Liabilities	(53,661)	656,398	506,654
Deferred Revenue	55,157	32,801	129,331
Line of Credit	-	100,006	(514,000)
Revolving Loan Payable, Current Portion	-	(50,000)	-
Revolving Loan Payable	-	(50,000)	-
Net Adjustments and Reclassifications	<u>(19,087)</u>	<u>(295,389)</u>	<u>(7,346)</u>
June 30, 2019 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 2,118,820</u>	<u>\$ 372,557</u>	<u>\$ (489,792)</u>
	-	-	-

See Auditors' Report and Notes to Supplementary Information.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Academia Moderna	Prepa Tec	Prepa Tec High	Total
<b>U.S. Department of Education</b>						
Pass-Through Program from						
California Department of Education:						
Every Student Succeeds Act						
Title I, Part A, Basic Grants:						
Low-Income and Neglected	84.010	14329	\$ 207,435	\$ 185,351	\$ 97,967	\$ 490,753
Title II, Part A, Teacher Quality	84.367	14341	22,926	20,733	12,804	56,463
Title III, Immigrant Education	84.365	15146	11,370	-	-	11,370
Title III, Limited English Proficient (LEP)	84.365	14346	13,920	-	-	13,920
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	15,062	13,459	10,000	38,521
Title V, Part B, Public Charter School Grant Program	84.282A	14941	-	-	127,575	127,575
Special Education Cluster:						
Special Education - IDEA	84.027	13379	89,605	67,697	45,746	203,048
Total Special Education Cluster			<u>89,605</u>	<u>67,697</u>	<u>45,746</u>	<u>203,048</u>
<i>Total U.S Department of Education</i>			360,318	287,240	294,092	941,650
<b>U.S. Department of Agriculture</b>						
Pass-Through Program From						
California Department of Education:						
Child Nutrition Cluster	10.555	N/A	266,443	180,799	88,088	535,330
<i>Total U.S Department of Agriculture</i>			<u>266,443</u>	<u>180,799</u>	<u>88,088</u>	<u>535,330</u>
Total Federal Expenditures			<u>\$ 626,761</u>	<u>\$ 468,039</u>	<u>\$ 382,180</u>	<u>\$ 1,476,980</u>

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

See Auditors' Report and Notes to Supplementary Information.

Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2019**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

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

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

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

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

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

**NOTE 4 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the School under programs of the federal governmental for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

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

**NOTE 5 INDIRECT COST RATE**

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





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

Board of Directors  
Alta Public Schools  
Walnut Park, CA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the consolidated financial statements of Alta Public Schools (the School), a nonprofit California public benefit corporation, which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 13, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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


Board of Directors  
Alta Public Schools

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Glendora, California  
December 13, 2019



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

Board of Directors  
Alta Public Schools  
Walnut Park, CA

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

We have audited the compliance of Alta Public Schools (the School) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of federal awards applicable to its federal program.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Board of Directors  
Alta Public Schools

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to these matters.

The School's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs corrective action plan. The School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance, for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

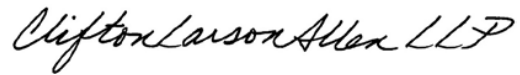
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a significant deficiency.

The School's response to the finding identified in or audit is described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

Board of Directors  
Alta Public Schools

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Glendora, California  
December 13, 2019



CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Alta Public Schools  
Walnut Park, CA

We have audited Alta Public Schools's (the School) compliance with the types of compliance requirements described in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2019. The School's state compliance requirements are identified in the table below.

### Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

### Auditors' Responsibility

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

### Compliance Requirements Tested

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

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes

Board of Directors  
Alta Public Schools

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instructional/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

### Opinion on State Compliance

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2019.

### Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and are described in the accompanying schedule of findings and questioned costs as items 2019-002, 2019-003 and 2019-004. Our opinion on each state program is not modified with respect to these matters.

The School's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

### Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Glendora, California  
December 13, 2019

Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2019**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

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

**Federal Awards**

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

**Identification of Major Federal Programs**

**CFDA Number(s)**

10.555

**Name of Federal Program or Cluster**

Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

  \$750,000  

Auditee qualified as low-risk auditee?

  x   yes      \_\_\_\_\_ no



Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

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

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

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2019-001      Child Nutrition Cluster      50000**

**Academic Moderna #1101  
Prepa Tec #1542  
Prepa Tec High #1789**

Federal Agency: U.S. Department of Agriculture  
Federal Program Title: Child Nutrition Cluster  
CFDA Number: 10.555  
Pass-Through Agency: California Department of Education  
Pass-Through Number(s): N/A  
Award Period: July 1, 2018 – June 30, 2019  
Type of Finding:

- Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or Specific Requirement:**

7 CFR section 245.3 requires that students are classified as Free, Reduced or Paid based on the household income eligibility requirements set by the California Department of Education.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

**2019-001      Child Nutrition Cluster (Continued)      50000**

**Condition/Context:**

During testing we compared students' family income per Free and Reduced Price Meal (FRPM) eligibility applications to the Income Eligibility Scales for 2018-19, and found that the School inaccurately reported students as eligible for free or reduced price meals as follows: Academia Moderna reported free price meals for 1 out of 9 students sampled; Prepa Tec reported reduced price meals for 1 out of the 11 students sampled who did not qualify; Prepa Tec High reported reduced price meals for 2 out of 6 students sampled who did not qualify.

**Questioned Costs:**

Utilizing an error rate in line with the discrepancies noted above, the following questioned costs were calculated: Academia Moderna \$29,605, Prepa Tec \$16,436 and Prepa Tec High \$29,363 totaling \$75,404.

**Cause:**

Students were misidentified in the Student Information System and this was not captured during the review process.

**Effect:**

The School is not compliance with 7 CFR section 6 income eligibility requirements.

**Identification of Repeat Finding:** No

**Recommendation:**

We recommend that the School perform a full file review over eligibility and counts claimed for reimbursements to determine the actual discrepancies and work with its oversight agency to determine next steps.

**Views of Responsible Officials and Corrective Action Plan:**

Due to downsize in executive workforce, institutional knowledge, was lost in the interim. Alta Public Schools will work closer with the Student Information System provider and current Alta Public Schools' "meals" staff to accurately identify and report free and reduced students.

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***Section IV – Findings and Questioned Costs – State Compliance***

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**2019-002      Unduplicated Local Control Funding Formula Pupil Counts      40000**

**Prepa Tec Middle School #1542  
Prepa Tec High School #1789**

**Criteria:**

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

Education code section 42238.02 (b)(2) requires a charter school to submit its enrolled free and reduced-price meal eligibility, foster youth and English learner pupil-level records for enrolled pupils  
**2019-002      Unduplicated Local Control Funding Formula Pupil Counts (Continued)      40000**

using the California Longitudinal Pupil Achievement Data System (CalPADS). The CalPADS 1.17 and 1.18 reports should accurately report the number of students eligible for free and reduced price meals and those identified as “English Learners”.

**Condition:**

During testing we compared students’ family income per Free and Reduced Price Meal (FRPM) eligibility applications to the Income Eligibility Scales for 2018-19, and found that the School inaccurately reported students as eligible for free or reduced price meals. For Prepa Tec 1 out of the 11 sampled students contained an error and for Prepa Tech High 2 out of the 6 sampled students contained errors. An error rate was applied to calculate the questioned costs below.

**Effect:**

The School is not in compliance with Education code section 42238.02 (b)(2). The 1.17 and 1.18 reports contained errors as follows:

Charter School Audit Adjustments to CALPADS Data - Alta Public Schools for June 30, 2019

School Name	CDS Code	Original		Updated		Net Change		LCFF Entitlement		
		Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Enrollment Count	Unduplicated Pupil Count	Original Entitlement	Revised Entitlement	Adjustment
Prepa Tec Middle School	0127936	347	345	347	335	---	-10	2,494,048	2,489,806	4,242
Prepa Tec High School	0133900	288	256	288	238	---	-18	2,542,796	2,528,518	14,278

**Cause:**

Employees entering eligibility data in the student information system and CALPADS did not fully understand the eligibility requirements.

**Questioned Costs & Units:**

After an error rate was applied a total of 28 students were included in the CALPADS report as eligible for free or reduced meals which were not eligible. The total impact on LCFF Entitlement is a decrease of \$18,520.

**Repeat Finding: No**

**Recommendation:**

We recommend that the School employ additional monitoring processes to review the Free and Reduced Price Meal (FRPM) eligibility data to ensure that reporting errors are minimized and corrections are made on a timely basis.

**Corrective Action Plan:**

Management has implemented procedures to ensure CALPADS compliance requirements will be met.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

**2019-003      Instructional Minutes**

**40000**

**Prepa Tec High #1789**

**Criteria:**

Pursuant to the provisions of subdivision (a)(1) of Education Code Section 47612.5, the minimum instructional minutes offered for grades 9 through 12 should be 64,800.

**Condition:**

During our testing we calculated that the School offered 63,640 of instructional minutes for the year for grades 9 through 11 which are short by 1,160 minutes per grade level.

**Effect:**

Non-compliance with the instructional minute requirements for grades 9-11.

**Cause:**

The School made last minute changes to the bell schedule due to transportation issues and did not recalculate the instructional minimum was met.

**Questioned Costs and Units:** The questioned costs generated from not meeting the annual minutes per grade is as follows, this was determined using the penalty calculation worksheet from the California Department of Education for a total of \$58,224.

The calculation for the instructional minute penalties are as follows:

<b>Prepa Tec Los Angeles High #1789</b>					
	<b>Instructional Time Grade Spans</b>				
	<b>K</b>	<b>1-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
Affected grade levels					9
Affected grade level ADA					76.03
Derived Value of ADA by Grade Span					\$ 12,318.04
Number of required minutes	36,000	50,400	54,000	54,000	64,800
Number of minutes short					1,160
Percentage of Minutes Not Offered	0%	0%	0%	0%	1.79%
Affected LCFF Apportionment by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 936,541
Instructional Time Penalty by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 16,764
<b>Total Instructional Time Penalty</b>	<b>\$</b>				<b>16,764</b>

**ALTA PUBLIC SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2019**

**2019-003      Instructional Minutes (Continued)**

**40000**

Prepa Tec Los Angeles High #1789					
	Instructional Time Grade Spans				
	K	1-3	4-6	7-8	9-12
Affected grade levels					10
Affected grade level ADA					99.23
Derived Value of ADA by Grade Span					\$ 12,318.04
Number of required minutes	36,000	50,400	54,000	54,000	64,800
Number of minutes short					1,160
Percentage of Minutes Not Offered	0%	0%	0%	0%	1.79%
Affected LCFF Apportionment by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 1,222,319
Instructional Time Penalty by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 21,880
Total Instructional Time Penalty	\$ 21,880				

Prepa Tec Los Angeles High #1789					
	Instructional Time Grade Spans				
	K	1-3	4-6	7-8	9-12
Affected grade levels					11
Affected grade level ADA					88.80
Derived Value of ADA by Grade Span					\$ 12,318.04
Number of required minutes	36,000	50,400	54,000	54,000	64,800
Number of minutes short					1,160
Percentage of Minutes Not Offered	0%	0%	0%	0%	1.79%
Affected LCFF Apportionment by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 1,093,842
Instructional Time Penalty by Grade Span	\$ -	\$ -	\$ -	\$ -	\$ 19,580
Total Instructional Time Penalty	\$ 19,580				

**Recommendation:**

We recommend that the School review instructional minute calculations to be sure the minimum requirement is met before the bell schedule/calendar is changed.

**Corrective Action Plan:**

Management has implemented procedures to ensure instructional minute requirements will be met.

**2019-004      ADA Reporting**

**10000**

**Prepa Tec High School #1789**

**Criteria:** Pursuant to the provisions of Education Code Section 19850, the Second Principal (P2) and Annual reports of attendance submitted to the California Department of Education should be supported by written contemporaneous records that document all pupil attendance included in the charter school's Average Daily Attendance (ADA) calculations.

Prepa Tec Los Angeles High Budget  
and Financial Projections

**ALTA PUBLIC SCHOOLS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

**Condition:** During our testing on ADA we calculated that the Prepa Tec High School's P2 Reports over-reported ADA.

**2019-004**     **ADA Reporting (Continued)**  
**10000**

**Effect:** The School over-reported ADA for the P2 ADA Report by 1.53 ADA.

**Cause:** It appears that the School's ADA was including Saturday in their calculation. This was fixed later in the year but did the School did not adjust their P2 until we discovered this difference during testing.

**Questioned Costs and Units:** None. Average Daily Attendance (ADA) was adjusted as follows:

	Second Period Report		Corrections		Second Period Report (Audited)	
	Classroom		Classroom		Classroom	
	Based	Total	Based	Total	Based	Total
<b>Prepa Tec High</b>						
Grades 9-11	265.59	265.59	(1.53)	(1.53)	264.06	264.06
ADA Totals	<u>265.59</u>	<u>265.59</u>	<u>(1.53)</u>	<u>(1.53)</u>	<u>264.06</u>	<u>264.06</u>

**Repeat Finding:** No

**Recommendation:** We recommend that the School implement procedures to accurately report ADA in its P2 ADA Reports.

**Corrective Action Plan:** Management has implemented procedures to ensure that accurate P-2 Reports are prepared.

Prepa Tec Los Angeles High Budget  
and Financial Projections  
**ALTA PUBLIC SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**YEAR ENDED JUNE 30, 2019**

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





# **EXHIBIT “1D”**

# Prepa Tec Los Angeles High Budget and Financial Projections

CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	3,246,973.26	-	3,246,973.26	1,999,414.00	-	1,999,414.00	3,163,128.92	-	3,163,128.92
Education Protection Account State Aid - Current Year	8012	65,193.00	-	65,193.00	26,559.00	-	26,559.00	63,512.00	-	63,512.00
State Aid - Prior Years	8019	(397.00)	-	(397.00)	(397.00)	-	(397.00)	(397.00)	-	(397.00)
Transfer to Charter Schools In Lieu of Property Taxes	8096	829,222.36	-	829,222.36	391,868.00	-	391,868.00	807,840.88	-	807,840.88
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
<b>Total, LCFF Sources</b>		<b>4,140,991.63</b>	<b>-</b>	<b>4,140,991.63</b>	<b>2,417,444.00</b>	<b>-</b>	<b>2,417,444.00</b>	<b>4,034,084.80</b>	<b>-</b>	<b>4,034,084.80</b>
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290	-	226,964.20	226,964.20	-	160,031.00	160,031.00	-	160,031.00	160,031.00
Special Education - Federal	8181, 8182	-	31,280.01	31,280.01	-	-	-	-	30,473.45	30,473.45
Child Nutrition - Federal	8220	-	186,502.97	186,502.97	-	31,720.45	31,720.45	-	155,498.17	155,498.17
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	87,583.70	87,583.70	-	99,923.14	99,923.14
<b>Total, Federal Revenues</b>		<b>-</b>	<b>444,747.18</b>	<b>444,747.18</b>	<b>-</b>	<b>279,335.15</b>	<b>279,335.15</b>	<b>-</b>	<b>445,925.76</b>	<b>445,925.76</b>
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	170,153.73	170,153.73	-	75,850.00	75,850.00	-	165,766.32	165,766.32
All Other State Revenues	StateRevAO	66,856.64	404,321.23	471,177.87	13,957.52	31,613.95	45,571.47	66,545.46	411,101.43	477,646.89
<b>Total, Other State Revenues</b>		<b>66,856.64</b>	<b>574,474.96</b>	<b>641,331.60</b>	<b>13,957.52</b>	<b>107,463.95</b>	<b>121,421.47</b>	<b>66,545.46</b>	<b>576,867.75</b>	<b>643,413.21</b>
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	11,336.00	-	11,336.00	8,088.32	-	8,088.32	10,480.11	-	10,480.11
<b>Total, Local Revenues</b>		<b>11,336.00</b>	<b>-</b>	<b>11,336.00</b>	<b>8,088.32</b>	<b>-</b>	<b>8,088.32</b>	<b>10,480.11</b>	<b>-</b>	<b>10,480.11</b>
<b>5. TOTAL REVENUES</b>		<b>4,219,184.27</b>	<b>1,019,222.14</b>	<b>5,238,406.41</b>	<b>2,439,489.84</b>	<b>386,799.10</b>	<b>2,826,288.94</b>	<b>4,111,110.37</b>	<b>1,022,793.51</b>	<b>5,133,903.88</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	1,110,372.35	146,849.45	1,257,221.80	681,117.47	20,644.18	701,761.65	1,045,971.12	144,863.36	1,190,834.48
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	185,311.73	-	185,311.73	106,677.20	-	106,677.20	184,398.03	-	184,398.03
Other Certificated Salaries	1900	37,179.32	81,866.00	119,045.32	-	29,770.07	29,770.07	22,681.37	72,282.64	94,964.01
<b>Total, Certificated Salaries</b>		<b>1,332,863.40</b>	<b>228,715.45</b>	<b>1,561,578.85</b>	<b>787,794.67</b>	<b>50,414.25</b>	<b>838,208.92</b>	<b>1,253,050.52</b>	<b>217,146.00</b>	<b>1,470,196.52</b>
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	47,860.64	21,840.00	69,700.64	4,031.02	10,991.26	15,022.28	34,370.12	18,842.16	53,212.28
Non-certificated Support Salaries	2200	-	-	-	23,182.67	-	23,182.67	39,741.72	-	39,741.72
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	63,923.92	-	63,923.92	43,635.07	-	43,635.07	71,218.40	-	71,218.40
Other Non-certificated Salaries	2900	81,121.30	-	81,121.30	46,640.22	-	46,640.22	77,097.95	-	77,097.95
<b>Total, Non-certificated Salaries</b>		<b>192,905.86</b>	<b>21,840.00</b>	<b>214,745.86</b>	<b>117,488.98</b>	<b>10,991.26</b>	<b>128,480.24</b>	<b>222,428.19</b>	<b>18,842.16</b>	<b>241,270.35</b>
<b>3. Employee Benefits</b>										
STRS	3101-3102	218,504.81	38,081.80	256,586.61	132,416.41	7,848.32	140,264.73	219,747.25	35,047.45	254,794.70
PERS	3201-3202	30,535.99	4,543.00	35,078.99	-	-	-	18,026.60	2,204.27	18,230.87
OASDI / Medicare / Alternative	3301-3302	25,515.82	4,922.58	30,438.40	10,674.01	1,348.62	12,022.63	24,278.61	4,152.53	28,431.14
Health and Welfare Benefits	3401-3402	131,006.10	30,613.40	161,619.50	76,198.84	1,584.46	77,783.30	139,759.72	12,294.41	152,054.13
Unemployment Insurance	3501-3502	4,739.13	1,888.49	6,627.62	5,102.34	-	5,102.34	6,073.79	1,246.60	7,320.39
Workers' Compensation Insurance	3601-3602	18,800.26	3,047.46	21,847.72	11,823.83	-	11,823.83	19,606.15	1,687.44	21,293.59
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
<b>Total, Employee Benefits</b>		<b>429,102.11</b>	<b>83,096.73</b>	<b>512,198.84</b>	<b>236,215.43</b>	<b>10,781.40</b>	<b>246,996.83</b>	<b>425,492.12</b>	<b>56,632.70</b>	<b>482,124.82</b>
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	12,500.00	-	12,500.00	-	-	-	-	-	-
Books and Other Reference Materials	4200	21,940.82	-	21,940.82	25,440.82	-	25,440.82	25,440.82	-	25,440.82
Materials and Supplies	4300	49,161.92	37,020.23	86,182.15	17,387.43	26,935.44	44,322.87	41,716.02	36,356.85	78,072.87
Noncapitalized Equipment	4400	29,224.66	-	29,224.66	-	-	29,509.66	29,509.66	-	29,509.66
Food	4700	-	204,232.58	204,232.58	-	96,790.43	96,790.43	-	173,014.66	173,014.66
<b>Total, Books and Supplies</b>		<b>112,827.40</b>	<b>241,252.81</b>	<b>354,080.21</b>	<b>72,337.91</b>	<b>123,725.87</b>	<b>196,063.78</b>	<b>96,666.50</b>	<b>209,371.51</b>	<b>306,038.01</b>
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	64,184.12	95,685.79	159,869.91	34,618.64	54,201.04	88,819.68	59,077.73	119,868.31	178,946.04
Travel and Conferences	5200	2,774.51	-	2,774.51	-	1,274.51	1,274.51	1,125.00	1,274.51	2,399.51
Dues and Memberships	5300	3,070.00	-	3,070.00	1,070.00	-	1,070.00	2,320.00	-	2,320.00
Insurance	5400	25,431.76	-	25,431.76	13,895.20	-	13,895.20	24,130.62	-	24,130.62
Operations and Housekeeping Services	5500	68,956.86	-	68,956.86	40,562.00	-	40,562.00	66,603.67	-	66,603.67
Rentals, Leases, Repairs, and Noncap. Improvements	5600	252,011.39	373,881.86	625,893.25	366,298.66	12,276.92	378,575.58	249,315.12	381,338.58	630,653.70
Transfers of Direct Costs	5700-5799	35,022.19	(35,022.19)	-	80,742.34	-	80,742.34	20,898.44	(20,898.44)	-
Professional/Consulting Services and Operating Expend.	5800	981,093.33	10,071.69	991,165.02	498,323.18	29,406.19	527,729.37	953,140.76	39,218.18	992,358.94
Communications	5900	57,081.66	-	57,081.66	35,692.80	-	35,692.80	64,109.47	-	64,109.47
<b>Total, Services and Other Operating Expenditures</b>		<b>1,489,625.82</b>	<b>444,617.15</b>	<b>1,934,242.97</b>	<b>1,071,202.62</b>	<b>16,416.32</b>	<b>1,087,619.14</b>	<b>1,440,720.81</b>	<b>520,801.14</b>	<b>1,961,521.95</b>

# Prepa Tec Los Angeles High Budget and Financial Projections

CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- 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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	405,435.65	-	405,435.65	236,410.86	-	236,410.86	405,435.86	-	405,435.86
Total, Capital Outlay		405,435.65	-	405,435.65	236,410.86	-	236,410.86	405,435.86	-	405,435.86
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	28,621.03	-	28,621.03	58,292.28	-	58,292.28	67,748.43	-	67,748.43
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		28,621.03	-	28,621.03	58,292.28	-	58,292.28	67,748.43	-	67,748.43
<b>8. TOTAL EXPENDITURES</b>		<b>3,991,381.27</b>	<b>1,019,222.14</b>	<b>5,010,603.41</b>	<b>2,579,742.95</b>	<b>212,329.10</b>	<b>2,792,072.05</b>	<b>3,911,642.43</b>	<b>1,022,793.51</b>	<b>4,934,335.94</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>										
		227,803.00	0.00	227,803.00	(140,253.11)	174,470.00	34,216.89	199,567.94	-	199,567.94
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>227,803.00</b>	<b>0.00</b>	<b>227,803.00</b>	<b>(140,253.11)</b>	<b>174,470.00</b>	<b>34,216.89</b>	<b>199,567.94</b>	<b>-</b>	<b>199,567.94</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	(482,446.96)	-	(482,446.96)	(482,446.96)	-	(482,446.96)	(482,446.96)	-	(482,446.96)
b. Adjustments to Beginning Balance	9793, 9795	(7,345.04)	-	(7,345.04)	(7,345.04)	-	(7,345.04)	(7,345.04)	-	(7,345.04)
c. Adjusted Beginning Balance		(489,792.00)	-	(489,792.00)	(489,792.00)	-	(489,792.00)	(489,792.00)	-	(489,792.00)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(261,989.00)	0.00	(261,989.00)	(630,045.11)	174,470.00	(455,575.11)	(290,224.06)	-	(290,224.06)
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	-	-	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	(261,989.00)	0.00	(261,989.00)	(630,045.11)	174,470.00	(455,575.11)	(290,224.06)	-	(290,224.06)

Prepa Tec Los Angeles High Budget  
and Financial Projections  
CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	3,246,973.26	1,999,414.00	3,163,128.92	(83,844.34)	-2.58%
Education Protection Account State Aid - Current Year	8012	65,193.00	26,559.00	63,512.00	(1,681.00)	-2.58%
State Aid - Prior Years	8019	(397.00)	(397.00)	(397.00)	-	0.00%
Transfer of Charter Schools In Lieu of Property Taxes	8096	829,222.36	391,868.00	807,840.88	(21,381.48)	-2.58%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		4,140,991.63	2,417,444.00	4,034,084.80	(106,906.83)	-2.58%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	226,964.20	160,031.00	160,031.00	(66,933.20)	-29.49%
Special Education - Federal	8181, 8182	31,280.01	-	30,473.45	(806.56)	-2.58%
Child Nutrition - Federal	8220	186,502.97	31,720.45	155,498.17	(31,004.80)	-16.62%
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	87,583.70	99,923.14	99,923.14	New
Total, Federal Revenues		444,747.18	279,335.15	445,925.76	1,178.58	0.26%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	170,153.73	75,850.00	165,766.32	(4,387.41)	-2.58%
All Other State Revenues	StateRevAO	471,177.87	45,571.47	477,646.89	6,469.02	1.37%
Total, Other State Revenues		641,331.60	121,421.47	643,413.21	2,081.61	0.32%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	11,336.00	8,088.32	10,480.11	(855.89)	-7.55%
Total, Local Revenues		11,336.00	8,088.32	10,480.11	(855.89)	-7.55%
<b>5. TOTAL REVENUES</b>						
		5,238,406.41	2,826,288.94	5,133,903.88	(104,502.53)	-1.99%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,257,221.80	701,761.65	1,190,834.48	(66,387.32)	-5.28%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	185,311.73	106,677.20	184,398.03	(913.70)	-0.49%
Other Certificated Salaries	1900	118,745.32	29,770.07	94,964.01	(23,781.31)	-20.03%
Total, Certificated Salaries		1,561,278.85	838,208.92	1,470,196.52	(91,082.33)	-5.83%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	69,700.64	15,022.28	53,212.28	(16,488.36)	-23.66%
Non-certificated Support Salaries	2200	-	23,182.67	39,741.72	39,741.72	New
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	63,923.92	43,635.07	71,218.40	7,294.48	11.41%
Other Non-certificated Salaries	2900	81,121.30	46,640.22	77,097.95	(4,023.35)	-4.96%
Total, Non-certificated Salaries		214,745.86	128,480.24	241,270.35	26,524.49	12.35%
<b>3. Employee Benefits</b>						
STRS	3101-3102	256,586.61	140,264.73	254,794.70	(1,791.91)	-0.70%
PERS	3201-3202	35,078.99	-	18,230.87	(16,848.12)	-48.03%
OASDI / Medicare / Alternative	3301-3302	30,438.40	12,022.63	28,431.14	(2,007.26)	-6.59%
Health and Welfare Benefits	3401-3402	161,619.50	77,783.30	152,054.13	(9,565.37)	-5.92%
Unemployment Insurance	3501-3502	6,627.62	5,102.34	7,320.39	692.77	10.45%
Workers' Compensation Insurance	3601-3602	21,847.72	11,823.83	21,293.59	(554.13)	-2.54%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		512,198.84	246,996.83	482,124.82	(30,074.02)	-5.87%

Prepa Tec Los Angeles High Budget  
and Financial Projections  
CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	12,500.00	-	-	(12,500.00)	(100%)
Books and Other Reference Materials	4200	21,940.82	25,440.82	25,440.82	3,500.00	15.95%
Materials and Supplies	4300	86,182.15	44,322.87	78,072.87	(8,109.28)	-9.41%
Noncapitalized Equipment	4400	29,224.66	29,509.66	29,509.66	285.00	0.98%
Food	4700	204,232.58	96,790.43	173,014.66	(31,217.92)	-15.29%
<b>Total, Books and Supplies</b>		<b>354,080.21</b>	<b>196,063.78</b>	<b>306,038.01</b>	<b>(48,042.20)</b>	<b>-13.57%</b>
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	159,869.91	88,819.68	178,946.04	19,076.13	11.93%
Travel and Conferences	5200	2,774.51	1,274.51	2,399.51	(375.00)	-13.52%
Dues and Memberships	5300	3,070.00	1,070.00	2,320.00	(750.00)	-24.43%
Insurance	5400	25,431.76	13,895.20	24,130.62	(1,301.14)	-5.12%
Operations and Housekeeping Services	5500	68,956.86	40,562.00	66,603.67	(2,353.19)	-3.41%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	625,893.25	378,575.58	630,653.70	4,760.45	0.76%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	991,165.02	527,729.37	992,358.94	1,193.92	0.12%
Communications	5900	57,081.66	35,692.80	64,109.47	7,027.81	12.31%
<b>Total, Services and Other Operating Expenditures</b>		<b>1,934,242.97</b>	<b>1,087,619.14</b>	<b>1,961,521.95</b>	<b>27,278.98</b>	<b>1.41%</b>
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	405,435.65	236,410.86	405,435.86	0.21	0.00%
<b>Total, Capital Outlay</b>		<b>405,435.65</b>	<b>236,410.86</b>	<b>405,435.86</b>	<b>0.21</b>	<b>0.00%</b>
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	28,621.03	58,292.28	67,748.43	39,127.40	136.71%
Principal (for modified accrual basis only)	7439	-	-	-	-	-
<b>Total, Other Outgo</b>		<b>28,621.03</b>	<b>58,292.28</b>	<b>67,748.43</b>	<b>39,127.40</b>	<b>136.71%</b>
<b>8. TOTAL EXPENDITURES</b>		<b>5,010,603.41</b>	<b>2,792,072.05</b>	<b>4,934,335.94</b>	<b>(76,267.47)</b>	<b>-1.52%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>227,803.00</b>	<b>34,216.89</b>	<b>199,567.94</b>	<b>(28,235.06)</b>	<b>-12.39%</b>

Prepa Tec Los Angeles High Budget  
and Financial Projections  
CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>						
		227,803.00	34,216.89	199,567.94	(28,235.06)	-12.39%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	(482,446.96)	(482,446.96)	(482,446.96)	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	(7,345.04)	(7,345.04)	(7,345.04)	-	0.00%
c. Adjusted Beginning Balance		(489,792.00)	(489,792.00)	(489,792.00)		
2. Ending Fund Balance, June 30 (E + F.1.c.)		(261,989.00)	(455,575.11)	(290,224.06)		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	
Unassigned/Unappropriated Amount	9790	(261,989.00)	(455,575.11)	(290,224.06)	(28,235.06)	10.78%

Prepa Tec Los Angeles High Budget  
and Financial Projections  
CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

This charter school uses the following basis of accounting:

- 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	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	3,163,128.92	0.00	3,163,128.92	3,245,949.98	3,356,435.70
Education Protection Account State Aid - Current Year	8012	63,512.00	0.00	63,512.00	63,240.00	63,240.00
State Aid - Prior Years	8019	(397.00)	0.00	(397.00)	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	807,840.88	0.00	807,840.88	804,381.18	804,381.18
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		4,034,084.80	0.00	4,034,084.80	4,113,571.16	4,224,056.88
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	0.00	160,031.00	160,031.00	159,345.64	159,345.64
Special Education - Federal	8181, 8182	0.00	30,473.45	30,473.45	30,342.94	30,342.94
Child Nutrition - Federal	8220	0.00	155,498.17	155,498.17	154,832.22	154,832.22
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	99,923.14	99,923.14	99,495.20	99,495.20
Total, Federal Revenues		0.00	445,925.76	445,925.76	444,016.00	444,016.00
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	0.00	165,766.32	165,766.32	165,056.40	165,056.40
All Other State Revenues	StateRevAO	66,545.46	411,101.43	477,646.89	473,297.02	473,233.27
Total, Other State Revenues		66,545.46	576,867.75	643,413.21	638,353.42	638,289.67
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	10,480.11	0.00	10,480.11	10,435.23	10,435.23
Total, Local Revenues		10,480.11	0.00	10,480.11	10,435.23	10,435.23
<b>5. TOTAL REVENUES</b>						
		4,111,110.37	1,022,793.51	5,133,903.88	5,206,375.81	5,316,797.78
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	1,045,971.12	144,863.36	1,190,834.48	1,221,452.94	1,258,096.52
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	184,398.03	0.00	184,398.03	192,125.90	197,889.68
Other Certificated Salaries	1900	22,681.37	72,282.64	94,964.01	147,729.44	152,161.32
Total, Certificated Salaries		1,253,050.52	217,146.00	1,470,196.52	1,561,308.28	1,608,147.52
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	34,370.12	18,842.16	53,212.28	86,538.54	89,134.70
Non-certificated Support Salaries	2200	39,741.72	0.00	39,741.72	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	71,218.40	0.00	71,218.40	68,186.00	70,231.58
Other Non-certificated Salaries	2900	77,097.95	0.00	77,097.95	71,620.02	73,768.62
Total, Non-certificated Salaries		222,428.19	18,842.16	241,270.35	226,344.56	233,134.90

Prepa Tec Los Angeles High Budget  
and Financial Projections

CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	219,747.25	35,047.45	254,794.70	287,280.72	291,074.70
PERS	3201-3202	16,026.60	2,204.27	18,230.87	51,380.22	57,351.18
OASDI / Medicare / Alternative	3301-3302	24,278.61	4,152.53	28,431.14	39,954.33	41,152.96
Health and Welfare Benefits	3401-3402	139,759.72	12,294.41	152,054.13	201,365.00	207,405.95
Unemployment Insurance	3501-3502	6,073.79	1,246.60	7,320.39	17,388.58	17,395.74
Workers' Compensation Insurance	3601-3602	19,606.15	1,687.44	21,293.59	25,027.14	25,777.95
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		425,492.12	56,632.70	482,124.82	622,395.99	640,158.48
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	25,440.82	0.00	25,440.82	25,838.50	26,355.27
Materials and Supplies	4300	41,716.02	36,356.85	78,072.87	79,293.28	80,879.14
Noncapitalized Equipment	4400	29,509.66	0.00	29,509.66	30,099.85	30,701.85
Food	4700	0.00	173,014.66	173,014.66	175,719.18	179,233.56
Total, Books and Supplies		96,666.50	209,371.51	306,038.01	310,950.81	317,169.82
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	59,077.73	119,868.31	178,946.04	181,890.06	185,527.86
Travel and Conferences	5200	1,125.00	1,274.51	2,399.51	2,437.02	2,485.76
Dues and Memberships	5300	2,320.00	0.00	2,320.00	2,356.27	2,403.39
Insurance	5400	24,130.62	0.00	24,130.62	24,507.82	24,997.98
Operations and Housekeeping Services	5500	66,603.67	0.00	66,603.67	67,644.79	68,997.69
Rentals, Leases, Repairs, and Noncap. Improvements	5600	249,315.12	381,338.58	630,653.70	640,511.89	653,322.12
Transfers of Direct Costs	5700-5799	20,898.44	(20,898.44)	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	953,140.76	39,218.18	992,358.94	902,447.14	921,527.00
Communications	5900	64,109.47	0.00	64,109.47	65,111.61	66,413.84
Total, Services and Other Operating Expenditures		1,440,720.81	520,801.14	1,961,521.95	1,886,906.60	1,925,675.64
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	405,435.86	0.00	405,435.86	413,544.58	421,815.47
Total, Capital Outlay		405,435.86	0.00	405,435.86	413,544.58	421,815.47
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	67,748.43	0.00	67,748.43	17,963.52	360.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		67,748.43	0.00	67,748.43	17,963.52	360.00
<b>8. TOTAL EXPENDITURES</b>		3,911,542.43	1,022,793.51	4,934,335.94	5,039,414.34	5,146,461.83
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		199,567.94	0.00	199,567.94	166,961.47	170,335.95



Prepa Tec Los Angeles High Budget  
and Financial Projections

CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP

Charter School Name: Prepa Tec Los Angeles High  
(continued)  
CDS #: 19-76992-0133900  
Charter Approving Entity: State Board of Education  
County: Los Angeles  
Charter #: 1789  
Fiscal Year: 2019/20

Description	Object Code	FY 2019/20			Totals for 2020/21	Totals for 2021/22
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		199,567.94	0.00	199,567.94	166,961.47	170,335.95
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	(482,446.96)	0.00	(482,446.96)	(290,224.06)	(123,262.59)
b. Adjustments to Beginning Balance	9793, 9795	(7,345.04)	0.00	(7,345.04)		
c. Adjusted Beginning Balance		(489,792.00)	0.00	(489,792.00)	(290,224.06)	(123,262.59)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(290,224.06)	0.00	(290,224.06)	(123,262.59)	47,073.36
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	(290,224.06)	0.00	(290,224.06)	(123,262.59)	47,073.36

# **EXHIBIT “2A”**

California Department of Education  
Executive Office  
SBE-002 (REV. 11/2017)

memo-oab-csd-aug20item04

## MEMORANDUM

**DATE:** August 1, 2020

**TO:** MEMBERS, State Board of Education

**FROM:** TONY THURMOND, State Superintendent of Public Instruction

**SUBJECT:** Financial Condition of State Board of Education-Authorized Charter Schools - Fiscal Year 2019–20

### Summary of Key Issues

This information memorandum provides a summary and analysis of the financial condition of the State Board of Education (SBE)-authorized charter schools for fiscal year (FY) 2018–19 and through the second interim projections for FY 2019–20. As the charter authorizer, the SBE must provide oversight monitoring of the schools it authorizes. The SBE has delegated this responsibility to the California Department of Education (CDE). Under the terms of the memoranda of understanding (MOU) between the SBE and each of the SBE-authorized charter schools, the CDE reviews all revenue and expenditure reports submitted by the charter schools, pursuant to California *Education Code (EC)* Section 47604.33. In the course of oversight monitoring, if the CDE finds that a charter school failed to meet generally accepted accounting principles or engaged in fiscal mismanagement, it must provide a recommendation to the SBE to take appropriate action, as deemed necessary, which may include the issuance of a notice of violation or revocation of the charter.

The CDE notes that this information memorandum does not include the consequences of the impact of COVID-19 on the state budget, including the anticipated monthly apportionment deferrals in FY 2020–21.

### Financial Reporting Requirements

The 38 SBE-authorized charter school sites that were in operation for 2019–20 were required to submit financial reports and budgetary updates to the CDE. The FY financial reporting cycle begins with a budget that is submitted to the CDE by July 1. Budgetary reports, also known as interim reports, are submitted to the CDE on December 15 and March 15 of the FY, and are used to update the charter school's budget. The CDE also requests that balance sheets and accounts payable aging reports be submitted with each interim report in order to gauge the financial condition of the charter school and to review any unpaid invoices by date. At the end of the FY, each charter school must submit an unaudited annual financial report on or before September 15. The submission

of a final independent audit report by December 15 completes the FY reporting cycle. The CDE reviews the audit report in assessing trends, ratios, and significance of any footnote disclosures and findings.

- All SBE-authorized charter schools filed the required FY 2019–20 interim financial reports, including their balance sheets and accounts payable aging reports, to date.
- All SBE-authorized charter schools that were operational in FY 2018–19 submitted their annual audit report for FY 2018–19. Each SBE-authorized charter school received an unqualified audit opinion with no significant audit findings noted. An unqualified opinion means that the auditor has opined that the charter school’s financial statements are fairly presented, are free of material misstatements, and have been prepared in accordance with generally accepted accounting principles.

## California Department of Education Fiscal Analysis

The CDE’s fiscal analysis of each SBE-authorized charter school included a review of the following: independent audit reports and audit notes for FY 2018–19; budgetary updates for FY 2019–20 as reported in the first and second interim reports; supplementary reports; and budget information.

The CDE used FY 2019–20 financial reports, budgetary updates, and pertinent budget assumptions provided by each SBE-authorized charter school in its overall assessment of a charter school’s current and projected financial condition, fiscal sustainability, and appropriateness of fiscal management practices. Specifically, the CDE reviewed each charter school’s budget to identify, manage, and focus on signs of fiscal decline and fiscal viability. As a guide, the CDE used the general themes of the state’s budget reporting and monitoring system that is used for school districts, and which requires school districts to self-certify their financial condition as positive, qualified, or negative as related to their current and projected financial conditions. In its review of each SBE-authorized charter school, the CDE considered these and other factors including, but not limited to, measuring the adequacy of managing cash; evaluating debt levels; reviewing sustainability of budget operations; reviewing trends in enrollment and attendance; determining the reasonableness of revenue and expenditure projections; and assessing the multi-year projected financial position of the charter school. Definitions of the fiscal terms used by the CDE are provided in Attachment 1.

The CDE also verified SBE-authorized charter schools’ compliance with the fiscal conditions specified in their MOUs. The conditions included, but were not limited to, compliance with reserve levels, which is stated as follows:

The MOU requires each SBE-authorized charter school to maintain reserves at a level at least equivalent to a school district of similar size, as identified in *California Code of Regulations*, Title 5 Section 15450.

School Average Daily Attendance	Expected Reserves
0–300	Greater of 5%* or \$69,000**
301–1,000	Greater of 4%* or \$69,000**
1,001–30,000	3%

\*Percentage applied to total expenditures and other financing uses.

\*\*The dollar amounts are to be adjusted annually by the prior year statutory cost-of-living adjustment, pursuant to *EC* Section 42238, and rounded to the nearest thousand.

## Financial Condition of State Board of Education- Authorized Charter Schools

For purposes of preparing this summary report, all SBE-authorized charter schools were grouped into one of three categories, which were based on the CDE’s analysis of the financial condition of each charter school and served as the basis for the level of monitoring and subsequent action taken by the CDE. Each charter school’s financial condition was categorized as good, fair, or poor. The definitions for each category are provided below.

For FY 2019–20, the CDE finds 31 charter schools to be in good financial condition, 2 charter schools to be in fair financial condition, and 5 charter schools to be in poor financial condition. For the five newly-operational charter schools, two charter schools were found to be in good financial condition, two charter schools were found to be in fair financial condition, and one charter school was found to be in poor financial condition, based on FY 2019–20 information. The financial highlights for all SBE-authorized charter schools that were in operation for FY 2019–20 are summarized in Attachment 2.

### Good Financial Condition

Thirty-one SBE-authorized charter schools were found to be in good financial condition. A charter school in good financial condition has demonstrated an ability to operate with a balanced budget; maintain stable enrollment and attendance ratios; manage cash liquidity; maintain a low debt level; maintain a positive fund balance; and meet the recommended reserve level specified in the MOU. The SBE-authorized charter schools found to be in good financial condition are as follows:

- Academia Avance Charter
- Audeo Charter II
- Baypoint Preparatory Academy (voluntary closure June 30, 2020)
- Baypoint Preparatory Academy – San Diego

- College Prep Middle School
- Grossmont Secondary School
- High Tech (seven of the nine operational sites): High Tech Elementary Chula Vista, High Tech Elementary North County, High Tech Middle Chula Vista, High Tech Middle North County, High Tech High Chula Vista, High Tech High Mesa, and High Tech High North County)
- ISANA Himalia Charter School
- KIPP Bayview Elementary School
- KIPP Navigate College Prep
- Latitude 37.8 High School
- Los Angeles College Prep Academy
- Magnolia Science Academy Santa Ana
- New West Charter
- Olive Grove Charter – New Cuyama
- Olive Grove Charter – Buellton
- OnePurpose (non-renewal, closure June 30, 2020)
- Perseverance Prep
- Rocketship Futuro Academy
- Ross Valley Charter
- Sweetwater Secondary School
- The New School of San Francisco
- The School of Arts and Enterprise
- Vista Springs Charter
- Watsonville Preparatory (newly operational)

## Fair Financial Condition

Two SBE-authorized charter schools are considered to be in fair financial condition. A charter school in fair financial condition shows some signs of fiscal distress and needs to take appropriate action to address its decline in financial condition. Specifically, a charter school in fair financial condition may have an out-of-balance (deficit spending) budget; declining enrollment or attendance ratio; cash liquidity that is not adequate; a debt level that is high; declining or low fund balances; or a reserve level that is below the level required in the MOU. The SBE-authorized charter schools found to be in fair financial condition are as follows:

- High Tech Middle Mesa (newly operational)
- Mary L. Booker Leadership Academy (newly operational and voluntary closure as of June 30, 2020)

The CDE has concerns regarding High Tech Middle Mesa's (HTMM) fiscal condition. The CDE will continue to monitor HTMM's budget, and may recommend that the SBE take appropriate action, as deemed necessary. Additional financial data and information for these SBE-authorized charter schools are outlined in Attachments 1 and 2.

## Poor Financial Condition

Five SBE-authorized charter schools are considered to be in poor financial condition. Charter schools in poor financial condition are in danger of jeopardizing their fiscal operations going forward. Timely and appropriate action by the charter school's board is critical in addressing and mitigating the charter school's serious decline in financial condition. Specifically, charter schools in poor financial condition have a negative fund balance and no reserves. These schools do not have an adequate cash level and have a high debt level. The SBE-authorized charter schools found to be in poor financial condition are as follows:

- High Tech Elementary Mesa's (HTEM) second interim report indicates that HTEM is projecting a negative ending fund balance of \$128,371 with no reserves. HTEM is newly operational as of August 2019.
- Olive Grove Charter – Lompoc's (OGCL) 2019–20 second interim report indicates that OGCL is projecting a negative ending fund balance of \$17,732 with no reserves.
- Olive Grove Charter – Santa Barbara's (OGCSB) 2019–20 second interim report indicates that OGCSB is projecting a negative ending fund balance of \$294,090 with no reserves.

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- Olive Grove Charter – Orcutt/Santa Maria’s (OGCOSM) 2019–20 second interim report indicates that OGCOSM is projecting a negative ending fund balance of \$225,635 with no reserves.
- Prepa Tec Los Angeles High’s (PTLAH) 2019–20 second interim report indicates that PTLAH is projecting a negative ending fund balance of \$290,224 with no reserves. Additionally, PTLAH has been considered to be in poor financial condition since its inception in FY 2016–17.

The CDE has concerns regarding the fiscal condition of these charter schools. Each charter school noted above does not maintain the recommended 5 percent in reserves outlined in the MOU between the charter school and the SBE. The CDE will continue to monitor their budgets and may recommend that the SBE take appropriate action, as deemed necessary. Additional financial data and information for these SBE-authorized charter schools are outlined in Attachments 1 and 2.

## Attachments

- **Attachment 1:** State Board of Education-Authorized Charter Schools in Fair or Poor Financial Condition (17 Pages)
- **Attachment 2:** State Board of Education-Authorized Charter Schools Financial Highlights (7 Pages)



# **EXHIBIT “2B”**

# State Board of Education-Authorized Charter Schools in Fair or Poor Financial Condition

## Definition of Fiscal Indicators

### Deficit Spending

Deficit spending occurs when the charter school's (school) expenditures exceed its revenues. A school's operational unrestricted budget should be balanced and ideally provide for growth in fund balance and reserves. Deficit spending depletes fund balance and reserves and as such, must be addressed or it will lead to an insolvent financial position.

### Fund Balance

The unrestricted fund balance of a school should be positive. At a minimum, the school's unrestricted fund balance should be at a level to provide for reserves required in the Memorandum of Understanding (MOU). If the cause of the negative fund balance is not addressed in a timely and appropriate manner, the school could be in jeopardy of financial insolvency that increases the likelihood of revocation. A negative fund balance is indicative of a poor financial condition.

### Reserves for Economic Uncertainty

MOU terms are written with the expectation that each school, depending on the level of the school's average daily attendance (ADA), set aside reserves at the greater of four to five percent of expenditures, or a floor amount that is adjusted for inflation. The current inflation adjusted floor amount is \$69,000. Reserves below the minimum levels are indicative of a poor financial condition.

### Attendance Ratio

The attendance ratio is calculated by dividing the second period report of ADA for the Second Principal (P-2) Apportionment by the fall October enrollment count. Generally, the attendance ratio is between 93 to 96 percent.

### Debt Ratio

The debt ratio is calculated by dividing the total liabilities by the total assets. The debt ratio measures a school's level of financial risk. A debt ratio of more than 1.0 indicates that the school has more debts than assets. Schools with a high

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debt ratio have limited options for short-term financing and generally will pay more in financing and interest cost.

#### Working Capital Ratio

The working capital ratio is calculated by dividing current assets by current liabilities. The working capital ratio, also known as current ratio, measures cash liquidity and whether the school has enough short-term assets to cover its short-term debt. A ratio of less than 1.0 means current assets are less than current liabilities. A school with a ratio below 0.8 may have difficulty paying its bills in a timely manner. A current ratio of 1.2 or higher is considered to represent good short-term liquidity.

## Fair Financial Condition

Charter schools in fair financial condition are showing some signs of fiscal distress and need to take appropriate actions to address their decline in financial condition. Specifically, charter schools in fair financial condition may have budgets that are out of balance (deficit spending); declining enrollment or attendance ratio; cash liquidity that is not adequate; debt levels that are high; declining or low fund balances; or reserve levels that are below the levels required in the MOU. The charter schools identified as being in fair financial condition are as follows:

- High Tech Middle Mesa (HTMM)
- Mary L. Booker Leadership Academy (MLBLA)

## High Tech Middle Mesa

- Charter Term Expires: 6/30/2023
- Grades Authorized to Serve: 6–7
- 2018–19 P-2 ADA: Not applicable, HTMM was not in operation
- 2019–20 P-2 ADA: 109.23

## Fiscal Concerns

HTMM opened in fall 2019 with a projected enrollment of 120 pupils. HTMM's 2019–20 second interim report indicates that HTMM is projecting a positive ending fund balance of \$60,188 with 4.11 percent in reserves for fiscal year (FY) 2019–20, which is below the recommended five percent in reserves outlined in the MOU between HTMM and the State Board of Education (SBE).

**High Tech Middle Mesa Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>2019–20 Budget</b>	\$1,323,347	\$1,310,114	\$13,233	NA	NA	97.34%	\$13,233	1.01%
<b>2019–20 2nd Interim</b>	\$1,524,969	\$1,464,781	\$60,188	NA	NA	95.82%	\$60,188	4.11%

## **Mary L. Booker Leadership Academy**

- Charter Voluntarily Closed: 6/30/2020
- Grades Authorized to Serve: 6–12
- 2018–19 P-2 ADA: Not applicable, MLBLA was not in operation
- 2019–20 P-2 ADA: 51.33

### **Fiscal Concerns**

MLBLA opened in fall 2019 with a projected enrollment of 120 pupils. MLBLA's 2019–20 second interim report indicates that MLBLA is projecting a positive ending fund balance of \$34,246 with 2.30 percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between MLBLA and the SBE.

### **Charter School Update**

MLBLA voluntarily closed effective June 30, 2020.

### **California Department of Education Follow Up**

On June 15, 2020, the California Department of Education (CDE) issued the MLBLA Board written notice to invoke closure procedures, which included the following:

- Return grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law as appropriate. Federal grants must be closed out, including the filing of the required Final Expenditure Reports and Final Performance Reports. Federal Forms 269 and 269a may apply if MLBLA was receiving funds directly from the U.S. Department of Education.
- Close all financial records of the school effective June 30, 2020. Develop a plan to close out all financial records for FY 2019–20.
- Provide the CDE with a description of current and projected payroll and payroll benefits commitments through closure, including a list of each employee and their job duties, and a projection of the funds necessary for the following: (1) transition the pupils and records; (2) complete all administrative closure related tasks; and (3) complete contracts and grants.
- Provide the CDE with notice of any outstanding payments to staff and the method by which the school will make the payments.
- Notify all funding sources (including charitable partners), all current and former contractors (such as a charter management organization, education

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management organization, food service provider, instructional service provider, or transportation service provider), and lenders of MLBLA's closure.

- Notify the CDE in electronic format of all pending litigation to which MLBLA is a party to.
- Prepare a comprehensive list of creditors and debtors and comprehensive inventory of all assets.
- Prepare a plan for the proposed disposal of all property owned by MLBLA (and acquired with public funds) in order to maximize revenue in accordance with law; payment of any and all liabilities and the disbursement of any remaining assets of MLBLA; and liquidation of assets to pay off any and all outstanding liabilities, bearing in mind that assets paid for by state funds may be transferred in accordance with the nonprofit corporation's bylaws to another public agency such as another charter school. Assets donated to MLBLA may be returned to donors or disposed of in accordance with donor's wishes. Net assets (after the payment of outstanding liabilities), if any, may be transferred to another public agency such as another charter school.
- Arrange for final closure audits to be paid for from the special reserve or bond revenue. The auditor engaged to perform the audit shall be from the list of approved school auditors maintained by the California State Controller's Office and shall be approved by the CDE. The audit, at a minimum, shall determine the disposition of all assets and liabilities of MLBLA and shall verify the MLBLA's comprehensive list of creditors and debtors, and the amounts owed or owing, as well as verify MLBLA's comprehensive list of all assets by source, noting any restrictions on each asset's use.

**Mary L. Booker Leadership Academy Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>2019–20 Budget</b>	\$1,401,730	\$1,362,124	\$39,606	NA	NA	93%	\$237,146	17.41%
<b>2019–20 2nd Interim</b>	\$1,357,166	\$1,487,877	(\$130,711)	NA	NA	90.05%	\$34,246	2.30%



## Poor Financial Condition

Charter schools in poor financial condition are in danger of jeopardizing their fiscal operations going forward. Timely and appropriate action by the charter school's board is critical in addressing and mitigating the serious decline in financial condition. Specifically, charter schools in poor financial condition may have a negative fund balance, no reserves, an inadequate cash balance, and a high debt level. The SBE-authorized charter schools in poor financial condition are as follows:

- High Tech Elementary Mesa (HTEM)
- Olive Grove Charter – Lompoc (OGCL)
- Olive Grove Charter – Santa Barbara (OGCSB)
- Olive Grove Charter – Orcutt/Santa Maria (OGCOSM)
- Prepa Tec Los Angeles High (PTLAH)

## High Tech Elementary Mesa

- Charter Term Expires: 6/30/2023
- Grades Authorized to Serve: Kindergarten (K)–5
- 2018–19 P-2 ADA: Not applicable, HTEM was not in operation
- 2019–20 P-2 ADA: 197.42

## Fiscal Concerns

HTEM opened in fall 2019 with a projected enrollment of 120 pupils. HTEM's 2019–20 second interim report indicates that HTEM is projecting a negative ending fund balance of \$128,371 with zero percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between HTEM and the SBE.

**High Tech Elementary Mesa Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	NA	NA	NA	NA	NA	NA	NA	NA
<b>2019–20 Budget</b>	\$2,346,850	\$2,299,913	\$46,937	NA	NA	94.59%	\$46,937	2.04%
<b>2019–20 2nd Interim</b>	\$2,389,718	\$2,518,089	(\$128,371)	NA	NA	93.12%	(\$128,371)	0%

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## **Olive Grove Charter – Lompoc**

- Charter Term Expires: 6/30/2023
- Grades Authorized to Serve: K–12
- 2018–19 P-2 ADA: 129.74
- 2019–20 P-2 ADA: 128.62

### **Fiscal Concerns**

The CDE found that OGCL's 2019–20 second interim report indicates that OGCL is projecting a negative ending fund balance of \$17,732 with zero percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between OGCL and the SBE.

**Olive Grove Charter – Lompoc Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	\$1,922,585	\$1,848,605	\$73,980	0.94	0.88	110.89%	\$73,980	4%
<b>2019–20 Budget</b>	\$2,013,236	\$1,940,206	\$73,030	NA	NA	97%	\$147,010	7.58%
<b>2019–20 2nd Interim</b>	\$1,986,962	\$2,078,674	(\$91,712)	NA	NA	93.20%	(\$17,732)	0%

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## **Olive Grove Charter – Santa Barbara**

- Charter Term Expires: 6/30/2023
- Grades Authorized to Serve: K–12
- 2018–19 P-2 ADA: 213.21
- 2019–20 P-2 ADA: 158.5

### **Fiscal Concerns**

The CDE found that OGCSB's 2019–20 second interim report indicates that OGCSB is projecting a negative ending fund balance of \$294,090 with zero percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between OGCSB and the SBE.

**Olive Grove Charter – Santa Barbara Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	\$2,772,817	\$2,667,402	\$105,415	1.00	0.93	118.45%	\$105,415	3.95%
<b>2019–20 Budget</b>	\$2,486,055	\$2,434,809	\$51,246	NA	NA	97%	\$156,661	6.43%
<b>2019–20 2nd Interim</b>	\$2,023,145	\$2,422,650	(\$399,505)	NA	NA	93.24%	(\$294,090)	0%

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## **Olive Grove Charter – Orcutt/Santa Maria**

- Charter Term Expires: 6/30/2023
- Grades Authorized to Serve: K–12
- 2018–19 P-2 ADA: 213.72
- 2019–20 P-2 ADA: 244.51

### **Fiscal Concerns**

The CDE found that OGCOSM's 2019–20 second interim report indicates that OGCOSM is projecting a negative ending fund balance of \$225,635 with zero percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between OGCOSM and the SBE.

**Olive Grove Charter – Orcutt/Santa Maria Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	\$3,004,079	\$2,887,135	\$116,944	0.99	0.85	104.76%	\$116,944	4.05%
<b>2019–20 Budget</b>	\$4,273,747	\$4,100,677	\$173,070	NA	NA	97%	\$290,014	7.07%
<b>2019–20 2nd Interim</b>	\$3,374,536	\$3,717,115	(\$342,579)	NA	NA	93.32%	(\$225,635)	0%



## **Prepa Tec Los Angeles High**

- Charter Term Expires: 6/30/2021
- Grades Authorized to Serve: 9–12
- 2018–19 P-2 ADA: 265.59
- 2019–20 P-2 ADA: 317.30

### **Fiscal Concerns**

The CDE found that PTLAH's 2019–20 second interim report indicates that PTLAH is projecting a negative ending fund balance of \$290,224 with zero percent in reserves for FY 2019–20, which is below the recommended five percent in reserves outlined in the MOU between PTLAH and the SBE. PTLAH has been considered to be in poor financial condition since its inception in FY 2016–17. The CDE also notes that as of January 15, 2019, PTLAH owes \$207,423 in outstanding vendor bills, of which \$145,429 are overdue more than 90 days. In addition, the CDE notes that PTLAH's net assets were negative \$455,575 as of January 31, 2019.

**Prepa Tec Los Angeles High Financial Highlights**

NA: Not Applicable

<b>Fiscal Year / Source</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Net Operating Surplus (Deficit)</b>	<b>Working Capital Ratio</b>	<b>Debt Ratio</b>	<b>Attendance Ratio</b>	<b>Ending Fund Balance</b>	<b>Percent of Reserves</b>
<b>2018–19 Audit</b>	\$4,313,128	\$3,923,205	\$389,923	0.28	1.33	92.2	(\$489,792)	0%
<b>2019–20 Budget</b>	\$5,444,043	\$5,139,026	\$305,017	NA	NA	94%	\$108,793	2.12%
<b>2019–20 2nd Interim</b>	\$5,133,904	\$4,934,336	\$199,568	NA	NA	93.32%	(\$290,224)	0%