

**AGENDA
REGULAR MEETING
BOARD OF DIRECTORS
iQ Academy California-Los Angeles
March 12, 2024
4:00 P.M.**

ORIGINAL

Primary Location:
Zoom Meeting: <https://zoom.us/j/6666524076>
Conference call: (669) 900-9128
Meeting ID: 666 652 4076

**INSTRUCTIONS FOR PRESENTATIONS TO
THE BOARD BY PARENTS AND CITIZENS**

The iQ Academy California-Los Angeles Charter School ("School") welcomes your participation at the School's Board meetings. The purpose of a public meeting of the Board of Directors ("Board") is to conduct the affairs of the School in public. We are pleased that you are in attendance and hope that you will visit these meetings often. Your participation assures us of continuing community interest in our School. To assist you in the ease of speaking/participating in our meetings, the following guidelines are provided.

1. Agendas are available to all audience members at the door to the meeting or by requesting the agenda from the iQ Academy Office (805) 581-0202.
2. "Requests to Speak" forms are available to all audience members who wish to speak on any agenda items or under the general category of "Oral Communications." Speakers may also request to be placed on "Speakers List" by calling the iQ Academy Office (805) 581-0202 seventy two hours in advance of the meeting.
3. The "Oral Communications" portion is set-aside for members of the audience to raise issues that are not specifically on the agenda. However, due to public meeting laws, the Board can only listen to your issue, not respond or take action. These presentations are limited to three (3) minutes and total time allotted to non-agenda items will not exceed fifteen (15) minutes. The Board may give direction to staff to respond to your concern or you may be offered the option of returning with a citizen-requested item.
4. With regard to items that are on the agenda, you may specify that agenda item on your blue request form and you will be given an opportunity to speak for up to five (5) minutes when the Board discusses that item.
5. When addressing the Board, speakers are requested to state their name and address from the podium and adhere to the time limits set forth.
6. Citizens may request that a topic related to school business be placed on a future agenda by submitting a written request at least seventy-two (72) hours in advance of any regular meeting. Once such an item is properly agendized and publicly noticed, the Board can respond, interact, and act upon the item.

iQ Academy California- Los Angeles does not discriminate on the basis of age, race, creed, color, sex, national origin, religion, gender, physical or mental disability, ancestry or marital status, in any of its policies, procedures of practices.

In compliance with the Americans with Disabilities Act (ADA) and upon request, Charter School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order participate in Board meetings are invited to contact iQ Academy California- Los Angeles office at (805)581-0202.

I. PRELIMINARY

A. CALL TO ORDER

Meeting was called to order by the Board Chair at 4:02 P.M.

B. ROLL CALL

	Present	Absent
Dr. Brian Huff	<u>X</u>	<u> </u>
Dr. Julie Mendoza (President)	<u>X</u>	<u> </u>
Mr. Ben Pace (Treasurer)	<u>X</u>	<u> </u>

C. FLAG SALUTE

- Nick led

II. COMMUNICATIONS

A. ORAL COMMUNICATIONS: Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

B. For Information: Director's Report

This is a presentation of information which has occurred since the previous Board meeting.

- *See attached slides*

C. For Information: Board/Staff Discussions

Board and staff discuss items of mutual interest.

D. Approval of Previous Board Meeting Minutes

Moved: Ben

2nd: Julie

APPROVED

III. CONSENT AGENDA ITEMS

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board votes on them. The director recommends approval of all consent agenda items.

IV. SCHEDULED FOR ACTION

A. BUSINESS

FY 2023-24 Second Interim Budget Update
- No questions asked.

BDRPT 01

Ratification of Disbursements

- No questions asked.

BDRPT 02

Approval of FY 2023-24 Selection of Independent Auditors

- No questions asked.

BDRPT 03

B. PERSONNEL

2023-24 Employment Agreements and Terminations

- No questions asked.

BDRPT 04

C. INSTRUCTION AND CURRICULUM

Clubs Policies and Processes

- No questions asked.

BDRPT 05

D. PUPIL SERVICES

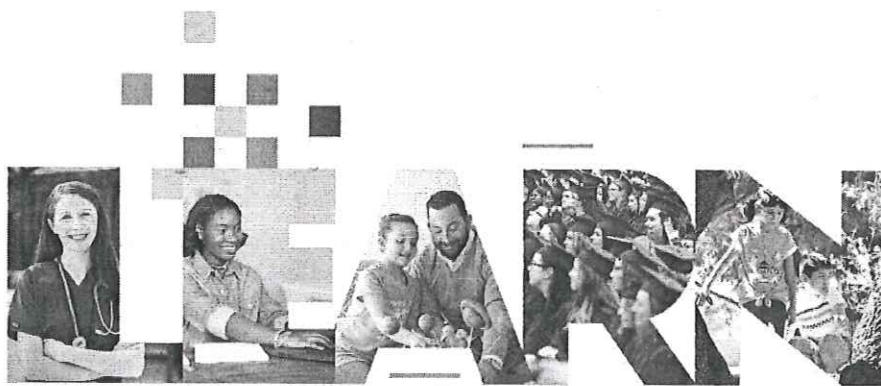
None

V. ITEMS SCHEDULED FOR INFORMATION

None

VI. ADJOURNMENT

The meeting was adjourned at 5:03 P.M.



Board Academic Indicator Update

iQ Academy Los Angeles

Academic Indicators - IQ Academy

Essential Question: What do these indicators mean?

High Level - There is always an implicit expectation that charter schools should be above, at or near the state averages when it comes to ELA/Math student outcomes.

If not there should be some data and/or a plan to suggest the school is on the pathway to meeting that expectation.

Today I want to go over both how IQ has performed relative to this expectation and also share our actions from 22-23 and 23-24 that outline the pathway.



COMPANY CONFIDENTIAL

Academic Indicators - IQ Academy 2022-2023

ELA

Math

State

LEARN MORE English Language Arts

All Students State



Orange

13.6 points below standard
Maintained -1.4 Points

EQUITY REPORT

Number of Student Groups in Each Level



[View More Details →](#)

LEARN MORE English Language Arts

All Students State



Orange

24.8 points below standard
Maintained -1.3 Points

EQUITY REPORT

Number of Student Groups in Each Level



[View More Details →](#)

LEARN MORE Mathematics

All Students State



Orange

49.1 points below standard
Maintained 2.6 Points

EQUITY REPORT

Number of Student Groups in Each Level



[View More Details →](#)

LEARN MORE Mathematics

All Students State



Orange

74.6 points below standard
Maintained -1.1 Points

EQUITY REPORT

Number of Student Groups in Each Level



[View More Details →](#)



COMPANY CONFIDENTIAL

IQ Academy ELA/Math Review

- Rating as orange in these academic indicators puts us at parity with the state, outcomes saw declines and we believe these declines were very much related to the impact of lower attendance and higher chronic absenteeism in 22-23.
- Diving into Subgroups:
 - ELA - School is showing as having higher performance with Students with Disabilities (Orange) compared the state average of Red.
 - ELA - School is showing as having higher performance with African American (Yellow) compared the state average of Orange.
 - Math – School is showing as lower performance with English Learners (Red) when compared to the state average of (orange)
 - Math – School is showing as lower performance with Students with Disabilities (Red) when compared to the state average of (orange)
 - Math – School is showing as lower performance with Socioeconomically Disadvantaged (Orange) when compared to the state average of (Yellow)
 - Math – School is showing as higher performance with African American (Yellow) when compared to the state average of (Red)



COMPANY CONFIDENTIAL

IQ Academy ELA/Math Review

What was the response?

- Chronic absenteeism and attendance broadly has been a focus for 23-24 because we believe the declines we saw in ELA/Math outcomes were correlated with the decline in attendance we observed.
 - Revised our internal tracking as it was not 1:1 with the state outcomes from 22-23 in November
 - Created new year-long layered onboarding supports that monitor student outcomes from onboarding and continue follow up after teachers conduct their own onboarding outreach. (example would be to look at attendance to an orientation).
 - Created a new process for reviewing students using correlative data between logins/pass rates as well as daily attendance, this allows for layered outreach to occur weekly to identified students to check in and make sure we have a second pair of eyes to both identify and intervene when students are showing signs of disengagement.
 - We are also still developing this, but we are currently developing a new type of progress monitoring for students (specifically TK-5) that provides another way to monitor student engagement in courses with a focus on work completion, by week/LP/quarter/semester to help further identify students who may need additional support/engagement intervention.

IQ Academy ELA/Math Review

What was the response (cont)?

- ELA and Math outcomes were actioned by summer work from the administration team that was focused on making sure our students are receiving exposure to the most important content that data suggests they need. It's important to note that this summer work was a continuation of a school shift that started several years ago;
 - We had already started this process by pivoting our instructional model to focus on priority standards (standards that the school/teachers identifies as having a larger impact on progress to grade level proficiency as the state defines it).
 - This was then further refined so that teachers were tracking student outcomes through formative assessments within instruction. This tracking was meant to provide another data point, along with assessment data, to suggest if teachers could be predictive of their student outcomes after creating a data basis through the formative assessment process.
- As the school grew we found that the administration team lacked bandwidth to really support teachers in conducting the reviews of these formative assessments presenting a challenge to grow the model we were trying to build as the enrollment of the school increased.
- This was a catalyst for the hiring of curriculum specialists (we have 4 of them now at the school) who work with grade band teams to facilitate all these processes and are subject matter experts on the data side of things.



COMPANY CONFIDENTIAL

IQ Academy ELA/Math Review

What specifically did the school want to change in 23-24?

- Curriculum specialists presented a opportunity to take a step we wanted to take since we started our priority standards/instruction project some years ago.
- Alignment between assessment data/instruction/curriculum.
 - What was the intent of this initiative? Curriculum was the one piece that teachers had to spend a great deal of time aligning to their assessment data. It's true that the content may be standards aligned but the focus in curriculum is usually broad by default. So for our model where we target student learning goals by assessment data, there was a gap in that there isn't a system built around supporting this modification process.
 - We wanted there to be resources and guidance in place so when students presented with certain standard deficiencies or the teacher identified a particular learning goal for a student or group of students that we had a whole system in place to inform and support this process. That system would allow for;
 - A process and expectation to align curriculum with assessment data. What is being supported in the classroom should be explicitly focused on within the curriculum to reinforce that learning. This was a big lift for our CS team over the summer since they created guidance documents that created easy reference points for which lessons/units/etc are aligned to which standard)
 - Resource creation and archiving so that we had our own internal alignment guidance and data based on prior student data (we expect to see changes in the student population but there are normative trends).
 - An auditing process - we want these changes to not only happen consistently with our instructional cycles but consistently across teachers. Fidelity is an important piece to actually be able to assert that what is being done should be impacting the students and observable through the assessment data. This includes making sure there are normative practices in place for informing and communicating to students through the async curriculum.

ELA + Math Growth vs Proficiency

- Why the focus on Growth vs Proficiency?
 - The intent of our alignment projects are to create better outcomes that move students closer to grade level proficiency. Since so much of our enrollment is new vs returning students we tend to see swings in proficiency in-year as students are coming in/going out.
 - Likewise we actually shouldn't expect to see big moves between instructional level assignments for students each year, growth happens over long period. Measuring moves in proficiency is an inconclusive indicator to suggest growth in skills. It is still important so you know where your students are, but beyond that we know the focus has to be on growth.
 - As a reminder, growth is measured through star assessments and what we are trying to measure here is answering one question; are they on track to meet one year's growth in our program?

I want to share some data with the board and focus on one grade band in the interest of time. The breakdown by data does give a sense of the work we are doing and how we engage with the data as a school.

I also do want to mention that in the interest of time I am not going to go into depth on the actual calculations for growth, we use STAR measurements called Student Growth Percentile (SGP) to determine if a student has "met growth" or not. High level SGP scores provide a score by comparing student growth between assessments with their academic peers, these peers would be students who are in the same grade level and that have a similar scaled score in their assessment performance.

ELA + Math Growth vs Proficiency

High level:

ELA

Math

Growth (K-12)

60%

Target: 10%+ improvement in students meeting
math and reading targets

YOY Change

5.1%



Growth (K-12)

56%

Target: 10%+ improvement in students meeting
math and reading targets

YOY Change

2.6%



ELA + Math Growth vs Proficiency

Another piece: What does that look like in terms of meeting growth YOY? Did we see the impact we expected?

Grade	Reading Met Growth	YOY	Math Met Growth	YOY
K-5	54%	+4.4%	53%	0
K	73%	+3.5%	80%	+3.4%
1st	53%	-1.7% (54%)	62%	-3.8 %
2nd	50%	-1.4% (51%)	50%	-4.9% (43%)
3rd	52%	0 (45% +)	50%	+2.3%
4th	52%	-0.2% (60%)	46%	-3.3% (48%)
5th	50%	-2.0%	44%	-1.7% (44%)

ELA + Math Growth vs Proficiency

Now this should motivate all kinds of questions that then need to be considered for each grade level?

Student level questions? Are we missing something?

- New vs Returning proportion of students?
- Do we have students Proficiency that makes our program alignment a problem? (we align at the school level to trying to provide more instruction/support to students who below grade level vs at or above)
- Where is the lack of growth manifesting? Is it with a specific cohort? Maybe late enrollment is at play?
- Are these students engaged? What does their login data look like? Their attendance to class connects?

Teacher level questions? Are things happening that we expect to happen?

- Is the teacher new or a veteran?
- Fidelity? Is the teacher covering things in effective ways during instruction? Are they following up with students effectively? Are parents aware and included? Are their class connects well attended? Is there an engagement question at play?
- The big one, did we focus on the right things?

These are some of the hardest questions and problems to solve for teachers. It will always be an open question, every single year because there are always going to be students who are different, with different needs.

ELM SMART Goal: Specific Standards At-a-Glance		BOY			MOY			Difference MOY%- BOY %
Grade	Standard	Beginning	Developing	Secure	Beginning	Developing	Secure	
Kinder ELA	RI.K.2 With prompting and support, identify the main topic and retell key details of a text.	17.24%	36.78%	45.98%	10.00%	25.56%	64.44%	18.46%
Kinder Math	K.OA.A.2 Solve addition and subtraction word problems, and add and subtract within 10	88.89%	4.44%	6.67%	73.81%	16.67%	9.52%	2.85%
1st Grade ELA	RI.1.2 Identify the main topic and retell key details of a text.	43.22%	24.58%	32.20%	36.84%	22.81%	40.35%	8.15%
1st Grade Math	1.OA.A.2 Solve word problems that call for addition of three whole numbers whose sum is less than or equal to 20	35.65%	32.17%	32.17%	22.22%	22.22%	55.56%	23.39%
2nd Grade ELA	RI.2.2 Identify the main topic of a multiparagraph text as well as the focus of specific paragraphs within the text.	38.54%	16.67%	44.79%	39.13%	18.48%	42.39%	-2.40%
2nd Grade Math	O.A.A.1 Use addition and subtraction within 100 to solve one- and two-step word problems	50.54%	23.66%	25.81%	45.83%	17.71%	36.46%	10.65%
3rd Grade ELA	RI.3.2 Determine the main idea of a text; recount the key details and explain how they support the main idea.	39.18%	25.77%	35.05%	33.68%	13.68%	52.63%	17.58%
3rd Grade Math	OA.9 Solve two-step word problems using the four operations.	73.47%	22.45%	4.08%	55.21%	26.04%	18.75%	14.67%
4th Grade ELA	RI.4.2 Determine the main idea of a text and explain how it is supported by key details; summarize the text.	42.06%	18.69%	39.25%	32.38%	21.90%	45.71%	6.46%
4th Grade Math	OA.3 Solve multistep word problems posed with whole numbers and having whole-number answers using the four operations, including problems in which remainders must be interpreted	79.82%	16.51%	3.67%	67.27%	20.00%	12.73%	9.06%
5th Grade ELA	RI.2 Determine two or more main ideas of a text and explain how they are supported by key details; summarize the text.	44.00%	19.00%	37.00%	29.17%	23.96%	46.88%	9.88%
5th Grade Math	NF.2 Solve word problems involving addition and subtraction of fractions referring to the same whole, including cases of unlike denominators	96.04%	3.96%	0.00%	91.84%	5.10%	3.06%	3.06%

ELA + Math Growth vs Proficiency

There should be some data and/or a plan to suggest the school is on the pathway to meeting that expectation.

- High level we can say the answer here is yes.
 - When we ask teachers to focus on standards, we often will see outsized growth in those standards.
 - We also can point to high level growth data to suggest that we are seeing movement broadly in the school.
 - We have a good measurement to determine if the changes we make are having an impact we intend. The standards level data really suggest when we the teachers and administrators have identified a standard to work on, we see growth in that standard.

But there are some fidelity questions that I think do suggest that our next steps for continued growth are going to have to focus on maturing fidelity. This is one of the hardest things educators do I think. The question of delivery of instruction, delivery of content through curriculum, the depth and selection of standards that impact growth. Did we pick the right things to focus on given the students we have?

These are open questions that have answers, but those answers will change year to year and we need our the program to continue to mature to answer them (and answer them timely).

**TO: IQ ACADEMY CALIFORNIA - LOS ANGELES
GOVERNING BOARD**

BOARD REPORT #01

VIA: IQ ACADEMY STAFF
March 12, 2024

APPROVED

SUBJECT: Fiscal Year 2023-24 Second Interim Budget Update

PROPOSAL:

It is proposed that the Governing Board of IQ Academy California - Los Angeles approve the "Second Interim Budget Update."

BACKGROUND:

This report has been prepared using the Fiscal Crisis and Management Assistance Team's (FCMAT's) Local Control Funding Formula (LCFF) calculator.

The adopted budget for the 2023-24 fiscal year was based on anticipated P2 ADA of 1,277 students. The current P2 ADA estimate for IQ Academy California - Los Angeles has increased to 1,382 students, which is expected to generate \$23,276,815 in funding. The current budget anticipates a deficit of \$807,988, which K12 Inc. has agreed, under the terms of the Educational, Products, and Services Agreement, to issue invoice credits, to be applied to K12 Invoices, so that IQ Academy California - Los Angeles' revenues meet all expenses with no deficit. As a result, the audited financials for the year will show a balanced budget.

BUDGET IMPLICATIONS:

The forecasted revenue is \$23,276,815. The school will experience a balanced budget for the 2023-24 school year.

RECOMMENDATIONS:

It is recommended that the Governing Board:

1. Approve the Second Interim Budget Update for the 2023-24 school year on behalf of IQ Academy California - Los Angeles.
2. Authorize the Head of School to make budget adjustments periodically to include unanticipated revenue or unexpected costs that may arise.

RESPECTFULLY SUBMITTED

Nicholas Stecken

Head of School

PREPARED BY:

Nicholas Stecken
Head of School

Francis "Paco" Burke
Chief Business Official

PRESENTED BY:

Nicholas Stecken
Head of School

Francis "Paco" Burke
Chief Business Official

Ayes: 3

No: 0

Abstain: 0

Approved: Yes Witnessed:  Date: 3/12/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Dr. Brian Huff	X					
Dr. Julie Mendoza	X				X	
Ben Pace	X					X

iQ Academy California Los Angeles

Board Presentation

Fiscal Year 2023-24

Second Interim Budget





iQ Academy California Los Angeles

Summary of Changes from Fiscal Year 2023-24 First Interim Budget

Category	Current	Incr (Decr)	Reason
ADA	1,382	(15)	-1% decrease compared to Fiscal Year 2023-24 First Interim Budget
LCFF Revenue	\$ 19,778,251	\$ (127,719)	Decrease primarily due to decrease in estimated P2 ADA
Restricted Revenue	\$ 3,485,930	\$ 24,663	Primarily due to increase in planned ESSER expenditures and rate driven increase in State SpEd funding, all of which partially offset by a decrease in planned Arts Music Instr Materials Block and Educator Effectiveness expenditures.
Expenses	\$ 23,276,815	\$ (90,421)	Primarily due an increase in estimated K12 invoice credits and a decrease in enrollment driven student materials and services, partially offset by estimated certificated salary schedule increases

Fiscal Year 2023-24 Second Interim Budget Highlights

SB740	44.31%	Certificated salaries and benefits, as a percent of revenue, is 4.3% higher than required
	85.27%	Instruction and instruction-related services, as a percent of revenue, is 5.3% higher than required
K12 Invoice Credits	\$ (807,988)	Amount of credits issued by K12 for Fiscal Year 2023-24, which guarantee the school does not end the year with a deficit



Academy California Los Angeles

Fiscal Year 2023-24

Second Interim Budget Comparison

Description	Object Code	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Second Interim Budget	vs. First Interim Budget Increase (Decrease)	
					\$ Difference	% Change
P2 ADA		1,277	1,397	1,382	(15)	-1.06% a
A. REVENUES						
1. LCFF/Revenue Limit Sources	8010-8099	\$ 18,263,119	\$ 19,905,970	\$ 19,778,251	\$ (127,719)	-0.64% b
2. Federal Revenues	8100-8299	1,132,392	1,222,088	1,259,391	37,303	3.05% c
3. Other State Revenues	8300-8599	1,827,476	2,239,179	2,226,539	(12,640)	-0.56% d
4. Other Local Revenues	8600-8799	-	-	12,634	12,634	e
5. TOTAL REVENUES		\$ 21,222,987	\$ 23,367,237	\$ 23,276,815	\$ (90,421)	-0.39%
B. EXPENDITURES						
1. Certificated Salaries	1000-1999	\$ 6,336,199	\$ 6,673,543	\$ 6,900,269	\$ 226,726	3.40% f
2. Non-certificated Salaries	2000-2999	1,025,072	1,027,423	1,056,832	29,410	2.86% g
3. Employee Benefits	3000-3999	2,441,153	2,672,543	2,720,773	48,230	1.80% h
4. Books and Supplies	4000-4999	4,141,789	4,584,641	4,556,374	(28,268)	-0.62% i
5. Services and Other Operating Expenditures	5000-5999	7,237,548	8,356,717	7,990,197	(366,520)	-4.39% j
6. Capital Outlay	6000-6999	41,226	52,371	52,371	-	0.00% k
7. Other Outgo	7100-7499	-	-	-	-	
8. TOTAL EXPENDITURES		\$ 21,222,987	\$ 23,367,237	\$ 23,276,815	\$ (90,421)	-0.39%
C. EXCESS (DEFICIENCY) OF REVENUE OVER EXPEND. BEFORE OTHER FINANCING SOURCES		-	-	-	-	
D. OTHER FINANCING SOURCES/USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE		-	-	-	-	

EXPLANATION OF VARIANCES:

- a -1% decrease compared to Fiscal Year 2023-24 First Interim Budget
- b Decrease primarily due to decrease in estimated P2 ADA
- c Primarily due to increase in planned ESSER spending and slight increase in planned Title expenditures
- d Primarily driven by a decrease in planned AMIMBG and Educator Effectiveness expenditures, partially offset by an enrollment driven increase in State SpEd funding
- e School set up interest bearing accounts effective October 2023. Increase is a result of actual & anticipated interest income
- f Primarily due to estimated certificated salary schedule increases
- g Primarily due to increase in actual classified salaries from November-January, compared to 1st Interim Budget
- h Primarily due to estimated certificated salary schedule increases
- i Primarily due to a decrease in enrollment driven student materials and services
- j Primarily due to an increase in estimated FY 2023-24 K12 Invoice Credits
- k No change from Fiscal Year 2023-24 First Interim Budget



iQ Academy California -

Los Angeles

Fiscal Year 2023-24

Second Interim Budget

Senate Bill 740 Instructional Cost		
Certificated Salaries and Benefits	Object Code	Total
Certificated Teacher Salaries	1100	\$ 5,948,576
Cert. Supervisors' and Admin. Salaries	1300	\$ 946,693
Additional Certificated Personnel Pay	1900	\$ 5,000
Certificated Employee Benefits	3000-3999	\$ 2,319,745
Special Ed. - Certificated Contract Services (Certificated Portion - 80%)	5100	\$ 1,093,575
Certificated Staff Cost		\$ 10,313,589
Non-Certificated Support Salaries	2200	\$ 1,056,832
Non-Certificated Employee Benefits	3000-3999	\$ 401,028
Approved Textbooks and Core Curricula Materials	4100	\$ 4,298,152
Materials and Supplies	4300	\$ 258,221
Special Ed. - Certificated Contract Services (Non-certificated portion - 20%)	5100	\$ 273,394
Travel and Conferences	5200	\$ 235,690
Inst. Computers/Printers/Leasing	5600	\$ 952,447
Contract - Student Instructional Technology (7%)	5800	\$ 1,628,493
Other Instructional and Operating Expenditures	5800	\$ 95,925
ISP Services/Telephone	5900	\$ 335,526
Instruction & Instruction-Related Costs		\$ 9,535,709
Total Instructional Cost		\$ 19,849,298

SB 740 Requirement	Expenditures	Federal & State Revenues	% Spent (Expenditures / Revenues)
A. Certificated Teachers' Salaries and Benefits	\$ 10,313,589	\$ 23,276,815	44.31%
B. Total Instructional Costs	\$ 19,849,298	\$ 23,276,815	85.27%
C. PTR (Pupil-Teacher Ratio)	17.88 : 1		

Note:

In order to qualify for a 100% funding recommendation from ACCS, iQ Academy California Los Angeles needs to meet the following criteria:

- 1) Line A. must equal or exceed 40 percent,
- 2) Line B. must equal or exceed 80 percent, AND
- 3) Line C. PTR (Pupil-Teacher Ratio) cannot exceed of 25:1

K12 Invoice Credit Methodology

In the school's agreement with K12, Inc., K12, Inc. issues invoice credits, to be applied to K12 invoices, within the school year so that the school's revenues meets all operating expenses with no deficit. As a result, the audited financials for fiscal year 2023-24 will show a balanced budget.

K12 Charges	Original Invoice	Invoice Credits	Revised Invoice
Support Services Fees (13%)	\$ 3,024,344	\$ (807,988)	\$ 2,216,355
Technology Fees (7%)	\$ 1,628,493	\$ -	\$ 1,628,493
OLS - Curriculum & Development	\$ 3,130,633	\$ -	\$ 3,130,633
Instruction Materials	\$ 995,665	\$ -	\$ 995,665
Inst. Computers/Printers/Leasing	\$ 912,001	\$ -	\$ 912,001
Total Net K12, Inc.-Related Expenditures	\$ 9,691,135	\$ (807,988)	\$ 8,883,147

**CHARTER SCHOOL
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM
2023-24 SECOND INTERIM**

Charter School Name: iQ Academy California-
(continued) Los Angeles
CDS #: 19-73452-0120600
Charter Approving Entity: Rowland Unified School District
County: Los Angeles
Charter #: 1135
Fiscal Year: 2023-24

To the entity that approved the charter school:

() 2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: March 12, 2024
Charter School Official
(Original signature required)
Print
Name: Nicholas Stecken Title: Head of School

To the County Superintendent of Schools:

() 2023-24 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Print
Name: _____ Title: _____

For additional information on the Second Interim Report, please contact:

For Approving Entity:

Corrie Duran
Name
Director of Fiscal Services
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For Charter School:

Francis "Paco" Burke
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Chief Business Official
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This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

County Representative

Date

**CHARTER SCHOOL
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM
2023-24 SECOND INTERIM - SUMMARY**

Charter School Name: IQ Academy California-
(continued) Los Angeles
CDS #: 19-73452-0120600
Charter Approving Entity: Rowland Unified School District
County: Los Angeles
Charter #: 1135
Fiscal Year: 2023-24

Description	Object Code	2023-24 First Interim (X)	2023-24 Second Interim (Z)	First Interim vs. Second Interim Increase (Decrease)	
				\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES					
1. LCFF/Revenue Limit Sources	8010-8099	19,905,970	19,778,251	-127,719	-0.64%
2. Federal Revenues	8100-8299	1,222,088	1,259,391	37,303	3.05%
3. Other State Revenues	8300-8599	2,239,179	2,226,539	-12,640	-0.56%
4. Other Local Revenues	8600-8799	0	12,634	12,634	New
5. TOTAL REVENUES		23,367,237	23,276,815	-90,421	-0.39%
B. EXPENDITURES					
1. Certificated Salaries	1000-1999	6,673,543	6,900,269	226,726	3.40%
2. Non-certificated Salaries	2000-2999	1,027,423	1,056,832	29,410	2.86%
3. Employee Benefits	3000-3999	2,672,543	2,720,773	48,230	1.80%
4. Books and Supplies	4000-4999	4,584,641	4,556,374	-28,268	-0.62%
5. Services and Other Operating Expenditures	5000-5999	8,356,717	7,990,197	-366,520	-4.39%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)	6000-6999	52,371	52,371	0	0.00%
7. Other Outgo	7100-7499	0	0	0	
8. TOTAL EXPENDITURES		23,367,237	23,276,815	-90,421	-0.39%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		0	0	0	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	0	0	0	
2. Less: Other Uses	7630-7699	0	0	0	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0	0	0	
4. TOTAL OTHER FINANCING SOURCES / USES		0	0	0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0	0	0	
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	0	0	0	0.00%
b. Adjustments to Beginning Balance	9793, 9795	0	0	0	0.00%
c. Adjusted Beginning Balance		0	0		
2. Ending Fund Balance, June 30 (E + F.1.c.)		0	0		
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	-	-	-	

CHARTER SCHOOL
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM
2023-24 Second Interim Report - Detail

Charter School Name: IQ Academy California-
(continued) Los Angeles
COS #: 19-73452-0120600
Charter Approving Entity: Rowland Unified School District
County: Los Angeles
Charter #: 1135
Fiscal Year: 2023-24

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	2023-24 First Interim Budget			2023-24 Actuals thru 1/31			2023-24 Second Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF/Revenue Limit Sources										
State Aid - Current Year	8011	12,459,183	-	12,459,183	7,151,050	-	7,151,050	12,380,222	-	12,380,222
Education Protection Account State Aid - Current Year	8012	4,620,548	-	4,620,548	2,685,781	-	2,685,781	4,571,790	-	4,571,790
Charter Schools Gen. Purpose Entitlement - State Aid	8015	-	-	-	-	-	-	-	-	-
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Tax Relief Subventions	8020-8039	-	-	-	-	-	-	-	-	-
County and District Taxes	8040-8079	-	-	-	-	-	-	-	-	-
Miscellaneous Funds	8080-8089	-	-	-	-	-	-	-	-	-
LCFF/Revenue Limit Transfers:										
PERS Reduction Transfer	8092	-	-	-	-	-	-	-	-	-
Charter Schools Funding in lieu of Property Taxes	8096	2,826,239	-	2,826,239	1,623,598	-	1,623,598	2,826,239	-	2,826,239
Other LCFF/Revenue Limit Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF/Revenue Limit Sources		19,905,970	-	19,905,970	11,460,429	-	11,460,429	19,778,251	-	19,778,251
2. Federal Revenues										
No Child Left Behind	8290	-	485,981	485,981	-	279,887	279,887	-	493,010	493,010
Special Education - Federal	8181, 8182	-	119,438	119,438	-	-	-	-	119,438	119,438
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	616,669	616,669	-	362,661	362,661	-	646,944	646,944
Total, Federal Revenues		-	1,222,088	1,222,088	-	642,548	642,548	-	1,259,391	1,259,391
3. Other State Revenues										
Special Education - State	StateRevSE	-	1,697,145	1,697,145	-	1,358,764	1,358,764	-	1,734,759	1,734,759
All Other State Revenues	StateRevAO	446,505	95,529	542,034	173,696	92,544	266,241	396,251	95,529	491,780
Total, Other State Revenues		446,505	1,792,674	2,239,179	173,696	1,451,308	1,625,005	396,251	1,830,288	2,226,539
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	-	-	-	12,634	-	12,634	12,634	-	12,634
Total, Local Revenues		-	-	-	12,634	-	12,634	12,634	-	12,634
5. TOTAL REVENUES		20,352,475	3,014,762	23,367,237	11,646,759	2,093,857	13,740,616	20,187,136	3,089,679	23,276,815
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	4,841,287	956,226	5,797,513	2,807,707	565,207	3,372,914	4,959,044	989,532	5,948,576
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	633,476	237,554	871,030	267,477	48,087	315,564	676,209	270,484	946,693
Other Certificated Salaries	1900	4,355	645	5,000	-	-	-	4,336	664	5,000
Total, Certificated Salaries		5,479,118	1,194,425	6,673,543	3,075,184	613,294	3,688,478	5,639,589	1,260,680	6,900,269
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	561,001	466,422	1,027,423	321,370	290,717	612,087	554,879	501,953	1,056,832
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		561,001	466,422	1,027,423	321,370	290,717	612,087	554,879	501,953	1,056,832
3. Employee Benefits										
STRS	3101-3102	1,046,511	228,135	1,274,647	587,360	117,139	704,499	1,077,162	240,790	1,317,951
PERS	3201-3202	149,675	124,441	274,116	85,742	77,563	163,305	148,042	133,921	281,963
OASDI / Medicare / Alternative	3301-3302	115,984	29,641	145,625	93,318	24,837	118,155	159,213	42,375	201,588
Health and Welfare Benefits	3401-3402	799,409	79,349	878,759	421,513	128,876	550,389	756,535	63,181	819,716
Unemployment Insurance	3501-3502	25,709	5,215	30,925	14,950	3,039	17,989	25,507	5,185	30,692
Workers' Compensation Insurance	3601-3602	56,924	11,547	68,472	33,543	6,818	40,361	57,229	11,633	68,862
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
PERS Reduction (for revenue limit funded schools)	3801-3802	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		2,194,213	478,329	2,672,543	1,236,425	358,273	1,594,698	2,223,687	497,085	2,720,773
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	4,342,586	24,981	4,367,568	2,520,653	11,637	2,532,291	4,278,400	19,752	4,298,152
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	217,074	-	217,074	303	-	303	258,221	-	258,221
Noncapitalized Equipment	4400	-	-	-	-	-	-	-	-	-
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		4,559,660	24,981	4,584,641	2,520,956	11,637	2,532,593	4,536,621	19,752	4,556,374

CHARTER SCHOOL
BUDGET FINANCIAL REPORT - ALTERNATIVE FORM
2023-24 Second Interim Report - Detail

Charter School Name: IQ Academy California-
(continued) Los Angeles
CDS #: 19-73452-0120600
Charter Approving Entity: Rowland Unified School District
County: Los Angeles
Charter #: 1135
Fiscal Year: 2023-24

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	2023-24 First Interim Budget			2023-24 Actuals thru 1/31			2023-24 Second Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	1,372,469	1,372,469	-	728,677	728,677	-	1,366,968	1,366,968
Travel and Conferences	5200	32,263	410,570	442,832	9,154	61,761	70,916	30,425	205,266	235,690
Dues and Memberships	5300	11,886	5,766	17,652	8,681	3,288	11,969	14,137	5,355	19,492
Insurance	5400	71,879	-	71,879	47,654	-	47,654	71,879	-	71,879
Operations and Housekeeping Services	5500	9,441	-	9,441	17,038	-	17,038	21,576	-	21,576
Rentals, Leases, Repairs, and Noncap. Improvements	5600	958,253	-	958,253	551,911	-	551,911	952,447	-	952,447
Transfers of Direct Costs	5700	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	5,139,549	14,878	5,154,427	3,277,562	6,488	3,284,049	4,976,767	9,851	4,986,618
Communications	5900	326,624	3,139	329,763	180,090	2,378	182,469	331,153	4,374	335,526
Total, Services and Other Operating Expenditures		6,549,895	1,806,822	8,356,717	4,092,089	802,592	4,894,681	6,398,383	1,591,814	7,990,197
6. Capital Outlay (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	52,371	-	52,371	30,550	-	30,550	52,371	-	52,371
Total, Capital Outlay		52,371	-	52,371	30,550	-	30,550	52,371	-	52,371
7. Other Outgo										
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	7281-7289	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES		19,396,257	3,970,980	23,367,237	11,276,574	2,076,514	13,353,088	19,405,531	3,871,285	23,276,815
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		956,218	(956,218)	0	370,185	17,343	387,528	781,606	(781,606)	(0)
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(642,976)	642,976	-	330,585	(330,585)	-	(468,364)	468,364	-
4. TOTAL OTHER FINANCING SOURCES / USES		(642,976)	642,976	-	330,585	(330,585)	-	(468,364)	468,364	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		313,242	(313,242)	0	700,770	(313,242)	387,528	313,242	(313,242)	(0)
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	(883,603)	883,603	0	(883,603)	883,603	0	(883,603)	883,603	0
b. Adjustments to Beginning Balance	9793, 9795	570,361	(570,361)	(0)	570,361	(570,361)	(0)	570,361	(570,361)	(0)
c. Adjusted Beginning Balance		(313,242)	313,242	-	(313,242)	313,242	-	(313,242)	313,242	-
2. Ending Fund Balance, June 30 (E + F.1.c.)		0	-	0	387,528	-	387,528	(0)	-	(0)
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	0	-	0	387,528	-	387,528	(0)	-	(0)



iQ Academy California -

Los Angeles

Fiscal Year 2023-24

Second Interim Budget

Multi-Year Projection Assumptions			
Factor	FY 2023-24 (Y1)	FY 2024-25 (Y2)	FY 2025-26 (Y3)
Estimated Enrollment	1,429	1,443	1,458
Estimated # Unduplicated Pupils	1,091	1,065	1,076
Estimated P2 ADA	1,382	1,396	1,410
Average Daily Attendance Growth Rate ¹	8.8%	1.0%	1.0%
Special Education Student Growth Rate	8.8%	1.0%	1.0%
California Consumer Price Index (CA CPI)	3.36%	2.83%	2.70%
Statutory Cost-of-Living Allowance (COLA)	8.22%	0.76%	2.73%
Augmentation Factor (FCMAT Calculator)	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Effective Incr (Decr) Local Control Funding Formula (LCFF) Funding Rate per ADA ²	9.56%	0.55%	2.34%
Estimated Certificated FTEs	91.5	92.5	93.4
% Increase (Decrease) Certificated FTEs	3.40%	1.00%	1.00%
% Increase Certificated Salaries per FTE	2.58%	3.16%	2.45%
Salaries (Min Wage Schedule)	3.33%	3.13%	2.42%
CalSTRS Employer Rate (statutory)	19.10%	19.10%	19.10%
Estimated Classified FTEs	18.0	18.0	18.0
% Increase (Decrease) Classified FTEs	2.86%	0.00%	1.00%
% Increase Classified Salaries per FTE	7.43%	2.83%	2.70%
CalPERS Employer Rate (statutory)	26.68%	27.80%	28.50%
Other State Revenues: Lottery	\$ 344,089	\$ 353,827	\$ 363,380
Other State Revenues: Mandated Block Grant	\$ 42,723	\$ 43,048	\$ 44,223
Other State Revenues: A-G Completion	\$ 31,033	\$ 31,269	\$ 32,123
Other State Revenues: Arts Music Instr Materials Block Grant	\$ 3,133	\$ 3,157	\$ 3,243
Other State Revenues: Educator Effectiveness	\$ 1,056	\$ 1,064	\$ 1,093
Other State Revenues: Learning Recovery Emergency Block Grant	\$ 61,548	\$ 62,016	\$ 63,709
Other State Revenues: Universal Pre-K	\$ 8,197	\$ 8,259	\$ 8,484
Other Federal Revenues: ESSER I, II, III	\$ 646,944	\$ -	\$ -

¹ FY 2023-24 growth rate based on FY 2022-23 P2 ADA

² Based on FCMAT Local Control Funding Formula calculator (includes COLA & Grade Span Adjustments).

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2023-24 Second Interim**

Charter School Name: iQ Academy California-

(continued) Los Angeles

CDS #: 19-73452-0120600

Charter Approving Entity: Rowland Unified School District

County: Los Angeles

Charter #: 1135

Fiscal Year: 2023-24

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 2023-24			2024-25 Projections	2025-26 Projections
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	12,380,222	0	12,380,222	12,606,323	13,106,056
Education Protection Account State Aid - Current Year	8012	4,571,790	0	4,571,790	4,652,599	4,827,414
Charter Schools Gen. Purpose Entitlement - State Aid	8015	0	0	0	0	0
State Aid - Prior Years	8019	0	0	0	0	0
Tax Relief Subventions	8020-8039	0	0	0	0	0
County and District Taxes	8040-8079	0	0	0	0	0
Miscellaneous Funds	8080-8089	0	0	0	0	0
LCFF/Revenue Limit Transfers:						
PERS Reduction Transfer	8092	0	0	0	0	0
Charter Schools Funding in lieu of Property Taxes	8096	2,826,239	0	2,826,239	2,826,239	2,826,239
Other LCFF/Revenue Limit Transfers	8091, 8097	0	0	0	0	0
Total, LCFF/Revenue Limit Sources		19,778,251	0	19,778,251	20,085,161	20,759,709
2. Federal Revenues						
No Child Left Behind	8290	0	493,010	493,010	506,962	520,650
Special Education - Federal	8181, 8182	0	119,438	119,438	120,632	121,838
Child Nutrition - Federal	8220	0	0	0	0	0
Other Federal Revenues	8110, 8260-8299	0	646,944	646,944	0	0
Total, Federal Revenues		0	1,259,391	1,259,391	627,594	642,488
3. Other State Revenues						
Special Education - State	StateRevSE	0	1,734,759	1,734,759	1,752,107	1,769,628
All Other State Revenues	StateRevAO	396,251	95,529	491,780	502,640	516,211
Total, Other State Revenues		396,251	1,830,288	2,226,539	2,254,747	2,285,839
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,634	0	12,634	0	0
Total, Local Revenues		12,634	0	12,634	0	0
5. TOTAL REVENUES						
		20,187,136	3,089,679	23,276,815	22,967,502	23,688,036
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,959,044	989,532	5,948,576	6,208,369	6,429,750
Certificated Pupil Support Salaries	1200	0	0	0	0	0
Certificated Supervisors' and Administrators' Salaries	1300	676,209	270,484	946,693	973,484	999,769
Other Certificated Salaries	1900	4,336	664	5,000	5,142	5,280
Total, Certificated Salaries		5,639,589	1,260,680	6,900,269	7,186,995	7,434,799
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0	0	0	0	0
Non-certificated Support Salaries	2200	554,879	501,953	1,056,832	1,086,741	1,116,083
Non-certificated Supervisors' and Administrators' Sal.	2300	0	0	0	0	0
Clerical and Office Salaries	2400	0	0	0	0	0
Other Non-certificated Salaries	2900	0	0	0	0	0
Total, Non-certificated Salaries		554,879	501,953	1,056,832	1,086,741	1,116,083
3. Employee Benefits						
STRS	3101-3102	1,077,162	240,790	1,317,951	1,372,716	1,420,047
PERS	3201-3202	148,042	133,921	281,963	302,114	318,084
OASDI / Medicare / Alternative	3301-3302	159,213	42,375	201,588	204,864	212,123
Health and Welfare Benefits	3401-3402	756,535	63,181	819,716	784,118	807,942
Unemployment Insurance	3501-3502	25,507	5,185	30,692	31,190	32,296
Workers' Compensation Insurance	3601-3602	57,229	11,633	68,862	69,981	72,461
OPEB, Allocated	3701-3702	0	0	0	0	0
OPEB, Active Employees	3751-3752	0	0	0	0	0
PERS Reduction (for revenue limit funded schools)	3801-3802	0	0	0	0	0
Other Employee Benefits	3901-3902	0	0	0	0	0
Total, Employee Benefits		2,223,687	497,085	2,720,773	2,764,983	2,862,951

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2023-24 Second Interim**

Charter School Name: IQ Academy California-
(continued) Los Angeles
CDS #: 19-73452-0120600
Charter Approving Entity: Rowland Unified School District
County: Los Angeles
Charter #: 1135
Fiscal Year: 2023-24

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 2023-24			2024-25 Projections	2025-26 Projections
		Unrestricted	Restricted	Total		
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	4,278,400	19,752	4,298,152	4,332,567	4,449,546
Books and Other Reference Materials	4200	0	0	0	0	0
Materials and Supplies	4300	258,221	0	258,221	265,529	272,698
Noncapitalized Equipment	4400	0	0	0	0	0
Food	4700	0	0	0	0	0
Total, Books and Supplies		4,536,621	19,752	4,556,374	4,598,096	4,722,244
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0	1,366,968	1,366,968	1,405,654	1,443,606
Travel and Conferences	5200	30,425	205,266	235,690	242,360	248,904
Dues and Memberships	5300	14,137	5,355	19,492	6,955	7,143
Insurance	5400	71,879	0	71,879	73,913	75,909
Operations and Housekeeping Services	5500	21,576	0	21,576	22,186	22,785
Rentals, Leases, Repairs, and Noncap. Improvements	5600	952,447	0	952,447	960,523	986,457
Transfers of Direct Costs	5700	0	0	0	0	0
Professional/Consulting Services and Operating Expend.	5800	4,976,767	9,851	4,986,618	4,220,221	4,357,510
Communications	5900	331,153	4,374	335,526	345,022	354,337
Total, Services and Other Operating Expenditures		6,398,383	1,591,814	7,990,197	7,276,834	7,496,652
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0	0	0	0	0
Buildings and Improvements of Buildings	6200	0	0	0	0	0
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0	0	0	0	0
Equipment	6400	0	0	0	0	0
Equipment Replacement	6500	0	0	0	0	0
Depreciation Expense (for accrual basis only)	6900	52,371	0	52,371	53,853	55,307
Total, Capital Outlay		52,371	0	52,371	53,853	55,307
7. Other Outgo						
Tuition to Other Schools	7110-7143	0	0	0	0	0
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0	0	0	0	0
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0	0	0	0	0
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0	0	0	0	0
All Other Transfers	7280-7299	0	0	0	0	0
Debt Service:						
Interest	7438	0	0	0	0	0
Principal (for modified accrual basis only)	7439	0	0	0	0	0
Total, Other Outgo		0	0	0	0	0
8. TOTAL EXPENDITURES		19,405,531	3,871,285	23,276,815	22,967,502	23,688,036
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		781,606	(781,606)	(0)	0	0
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0	0	0		
2. Less: Other Uses	7630-7699	0	0	0		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(468,364)	468,364	0		
4. TOTAL OTHER FINANCING SOURCES / USES		(468,364)	468,364	0	0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		313,242	(313,242)	(0)	0	0

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
2023-24 Second Interim**

Charter School Name: iQ Academy California-

(continued) Los Angeles

CDS #: 19-73452-0120600

Charter Approving Entity: Rowland Unified School District

County: Los Angeles

Charter #: 1135

Fiscal Year: 2023-24

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 2023-24			2024-25 Projections	2025-26 Projections
		Unrestricted	Restricted	Total		
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(883,603)	883,603	0	(0)	(0)
b. Adjustments to Beginning Balance	9793, 9795	570,361	(570,361)	(0)		
c. Adjusted Beginning Balance		(313,242)	313,242	0	(0)	(0)
2. Ending Fund Balance, June 30 (E + F.1.c.)		(0)	0	(0)	(0)	(0)
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0	0	0	0	0
Stores (equals object 9320)	9712	0	0	0	0	0
Prepaid Expenditures (equals object 9330)	9713	0	0	0	0	0
All Others	9719	0	0	0	0	0
b. Restricted	9740	0	0	0	0	0
c. Committed						
Stabilization Arrangements	9750	0	0	0	0	0
Other Commitments	9760	0	0	0	0	0
d. Assigned						
Other Assignments	9780	0	0	0	0	0
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0	0	0	0	0
Unassigned/Unappropriated Amount	9790	(0)	0	(0)	(0)	(0)

		Actual Cash Flow								Forecast Cash Flow						
	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total	
A. BEGINNING CASH	9110	3,409,373	5,011,156	4,602,320	5,272,472	5,949,665	5,610,386	5,108,411	5,240,078	5,244,167	5,156,062	4,845,303	4,849,392			
B. RECEIPTS																
Local Control Funding Formula																
Property Tax	8020-8079	1,800		2,770,182	0	0	0	0	254,362	254,362	254,362	254,362	282,624	(1,245,813)	2,826,239	
State Aid - LCFF & EPA	8010-8019	2,262,518	546,116	546,116	2,033,097	983,009	986,289	2,033,098	1,525,681	1,525,681	1,525,681	1,525,681	1,695,201	(236,157)	16,952,012	
Other	8080-8099		0	0	0	0	0	0	0	0	0	0	0	0	0	
Federal Revenues	8100-8299	7,186	3,038	0	22,253	6,623	60,503	133,893	314,848	0	0	314,848	0	396,199	1,259,391	
Other State Revenues	8300-8599	369,230	5,139	5,139	922,271	9,250	(264,862)	348,183	111,327	333,981	111,327	111,327	333,981	(169,752)	2,226,539	
Other Local Revenues	8600-8799		0	0	0	0	6,011	5,295	0	0	0	0	12,634	(11,306)	12,634	
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Sources	8931-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Receipts/Non-Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL RECEIPTS		2,640,734	554,293	3,321,437	2,977,621	998,882	787,941	2,520,468	2,206,217	2,114,023	1,891,370	2,206,217	2,324,440	(1,266,829)	23,276,815	
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	274,319	518,207	1,138,563	795,967	754,389	778,905	804,944	566,926	566,926	566,926	566,926	283,463	(99,708)	7,516,755	
Classified Salaries	2000-2999		0	0	0	0	0	0	88,069	88,069	88,069	88,069	88,069	88,069	440,347	
Employee Benefits	3000-3999	103,320	179,443	190,819	195,179	163,348	211,916	242,794	256,501	256,501	256,501	256,501	256,501	151,445	2,720,773	
Supplies and Services	4000-5999	661,310	265,479	1,321,904	1,309,282	420,412	299,095	1,341,052	1,284,085	1,284,085	1,284,085	1,284,085	1,284,085	507,611	12,546,571	
Capital Outlays	6000-6599		0	0	0	0	0	0	6,546	6,546	6,546	6,546	6,546	19,639	52,371	
Other Outgo	7000-7499		0	0	0	11	11	11	0	0	0	0	0	(22)	0	
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Disbursements/Non Expenditures			0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL DISBURSEMENTS		1,038,950	963,129	2,651,286	2,300,428	1,338,161	1,289,916	2,388,801	2,202,128	2,202,128	2,202,128	2,202,128	1,918,665	578,966	23,276,815	
D. PRIOR YEAR TRANSACTIONS																
Accounts Receivable															0	
Accounts Payable															0	
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
E. NET INCREASE/DECREASE (B - C + D)		1,601,783	(408,836)	670,152	677,193	(339,279)	(501,975)	131,667	4,089	(88,105)	(310,759)	4,089	405,775	(1,845,794)	(0)	
F. ENDING CASH (A + E)		5,011,156	4,602,320	5,272,472	5,949,665	5,610,386	5,108,411	5,240,078	5,244,167	5,156,062	4,845,303	4,849,392	5,255,167			
G. ENDING CASH, PLUS ACCRUALS															3,409,373	

iQ Academy California-Los Angeles (120600) - FY23-24 2nd Interim Budget

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	0.00%	5.07%	13.26%	8.22%	0.76%	2.73%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$6,121,024	\$11,032,693	\$12,555,278	\$14,785,055	\$15,046,291	\$15,611,434
Grade Span Adjustment	198,656	439,319	467,355	556,741	566,513	587,794
Supplemental Grant	851,767	1,643,250	1,922,662	2,318,145	2,349,103	2,418,546
Concentration Grant	391,504	1,239,322	1,593,058	2,049,281	2,053,005	2,069,046
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	47,230	69,029	70,249	72,889
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$7,562,951	\$14,354,584	\$16,585,583	\$19,778,251	\$20,085,161	\$20,759,709
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	7,562,951	14,354,584	16,585,583	19,778,251	20,085,161	20,759,709
LCFF Entitlement Per ADA	\$ 10,388	\$ 11,233	\$ 13,058	\$ 14,307	\$ 14,385	\$ 14,721
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 3,522,723	\$ 6,130,673	\$ 12,648,970	\$ 12,380,222	\$ 12,606,323	\$ 13,106,056
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 2,562,472	\$ 5,636,188	\$ 1,110,374	\$ 4,571,790	\$ 4,652,599	\$ 4,827,414
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,477,756	\$ 2,587,723	\$ 2,826,239	\$ 2,826,239	\$ 2,826,239	\$ 2,826,239
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	7,562,951	14,354,584	16,585,583	19,778,251	20,085,161	20,759,709
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	7,562,951	14,354,584	16,585,583	19,778,251	20,085,161	20,759,709
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 2,562,472	\$ 5,636,188	\$ 1,110,374	\$ 4,571,790	\$ 4,652,599	\$ 4,827,414
EPA, Current Year (Object Code 8012)	\$ 2,562,472	\$ 5,635,996	\$ 1,110,374	\$ 4,571,790	\$ 4,652,599	\$ 4,827,414
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2,543.00	\$ (58,609.00)	\$ 67,577.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 6,319,680	\$ 11,472,012	\$ 13,022,633	\$ 15,341,796	\$ 15,612,804	\$ 16,199,228
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,243,271	\$ 2,882,572	\$ 3,515,720	\$ 4,367,426	\$ 4,402,108	\$ 4,487,592
Percentage to Increase or Improve Services	19.67%	25.13%	27.00%	28.47%	28.20%	27.70%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	1,060	1,413	1,289	1,429	1,443	1,458
COE Enrollment	-	-	-	-	-	-
Total Enrollment	1,060	1,413	1,289	1,429	1,443	1,458
Unduplicated Pupil Count	747	1,056	974	1,091	1,065	1,076
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	747	1,056	974	1,091	1,065	1,076
Rolling %, Supplemental Grant	67.3900%	71.6200%	73.8200%	75.5500%	75.2300%	74.6500%
Rolling %, Concentration Grant	67.3900%	71.6200%	73.8200%	75.5500%	75.2300%	74.6500%

APPROVED

**TO: IQ ACADEMY CALIFORNIA – LOS ANGELES
GOVERNING BOARD**

BOARD REPORT # 02

VIA: IQ ACADEMY STAFF

March 12, 2024

SUBJECT: The ratification of disbursements made by IQ Academy California – Los Angeles from November 2023 through January 2024.

PROPOSAL:

It is proposed that the Governing Board of IQ Academy California – Los Angeles ratify the disbursements made by the school from November 2023 through January 2024.

BACKGROUND:

On a monthly basis, IQ Academy California – Los Angeles has been sending the board president a payment listing of all disbursements made each month, whether by check, or electronic payment processing, on behalf of the school. The monthly listing includes each payment date, reason for payment, account coding and amount. This board report presents the disbursements from November 2023 through January 2024.

BUDGET IMPLICATIONS:

The total disbursements for the months of November, December, and January were \$1,366,857, \$1,285,855, and \$2,382,834, respectively.

RECOMMENDATIONS:

It is recommended that the Governing Board ratify the disbursements made by IQ Academy California – Los Angeles from November 2023 through January 2024.

RESPECTFULLY SUBMITTED

Nicholas Stecken

Head of School

PREPARED BY:

Nicholas Stecken

Head of School

Arlene Arroyo

Financial Analyst

PRESENTED BY:

Nicholas Stecken

Head of School

Francis "Paco" Burke

Chief Business Official

Ayes: 3

No: 0

Abstain: 0

Approved: Yes Witnessed: Cathy Robinson Date: 3/12/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Dr. Brian Huff	X					X
Dr. Julie Mendoza	X					
Ben Pace	X				X	

IQ Academy at Los Angeles
Board Disbursements A/P Payment History
November 01, 2023 - November 30, 2023

Vendor	Description	Total
Insperty	PEO - Payroll Services and HR Admin Services provider	587,269.07
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	199,333.06
California Virtual Academy@ Los Angeles	Intercompany Settlement	188,889.00
LACOE Division of School Financial Svcs	STRS Retirement	167,492.21
California State Board of Equalization	Use Tax TRUE-UP	38,298.06
E-Therapy LLC	Special Education Contracted Services	19,364.72
Anchor Counseling & Education Solutions	Special Education Contracted Services	13,277.50
Effectual Educational Consulting Service	Special Education Services	12,913.75
Law Offices of Young, Minney & Corr, LLP	Legal Services	12,489.18
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	11,007.86
El Paseo Children's Center, Inc.	Special Education Contracted Services	10,399.68
Specialized Therapy Services Inc	Special Education Contracted Services	8,992.50
Christopher Chaidez dba Upward Bound School Inc.	Special Education Contracted Services	8,525.10
Communicology, Inc., DBA Connect Teletherapy	Special Education Contracted Services	7,937.25
Bridgeport School	Special Education Contracted Services	5,653.21
Rids Brother Company Inc	Transportation Services	5,450.00
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	5,378.13
Village Glen School	Special Education Contracted Services	5,186.03
California Teachers Association	Special Education Contracted Services	5,048.24
EMHSports USA, Inc	Special Education Contracted Services	4,675.00
Vista Del Mar/Vista School (NPS)	Special Education Contracted Services - SAI & Related Services	3,917.16
Virtual Technologies Group, Inc	Laptops	3,701.50
Kadiant, LLC	Special Education Contracted Services	3,635.83
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	3,635.00
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	3,616.00
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	3,462.69
Specialized Education of California, Inc.	Special Education Contracted Services	3,343.54
EverDriven Technologies LLC	Fuel Surcharge	3,228.68
Grace Speech Therapy Corp.	SLP IEP Attendance	3,045.00
Braille Abilities, LLC	Special Education Orientation and Mobility Services	2,907.50
Speech Guy, LLC	Special Education Contracted Services	2,002.50
The Stepping Stones Group LLC	Special Education Contracted Services	1,972.50
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	1,742.75
The Miri Center. A Professional Psychological Corporation	Special Education Contracted Services	1,531.25
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	1,281.25
Children's Therapy Network	Special Education Contracted Services	1,182.57
Adapted Child's Play	Special Education Contracted Services	840.00
Axis Teletherapy	Special Education Contracted Services - Speech Report Reviews	764.94
Point Quest Pediatric Therapies, LLC	Special Education Contracted Services	708.75
Amazon Capital Services	Staff Office Supplies	629.14
Oxford Consulting Services	Special Education Contracted Services	583.00
American Printing House for the Blind, Inc.	ELD Curriculum	466.56
Crick Software	Computer equip. & installation	349.00
Academic Excellence	Custom ID Cards	339.15
Judy Pham	ISP Subsidy	163.87
Augmentative Communications Solutions	Special Education Contracted Services	77.50
SkillsUSA California	SkillsUSA Fall Leadership Conference	75.00
Chase Boyle dba Snow Counseling	Special Education Contracted Services	75.00
Grand Total		1,366,857.18

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
November 01, 2023 - November 30, 2023

Options: Show Zeros

Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5206 - Arc Speech Pathology Network DBA Arc Therapy Network(iQ Academy)	Bill	11/21/2023	INV-00614		(531.25)
	Bill Payment	11/21/2023	5206		531.25
Bill Payment #5183 - Arc Speech Pathology Network DBA Arc Therapy Network(iQ Academy)	Bill	11/09/2023	INV-00609		(750.00)
	Bill Payment	11/14/2023	5183		750.00
					0.00
Bill Payment #5214 - Communicology, Inc., DBA Connect Teletherapy(iQ Academy)	Bill	11/21/2023	INV-00965		(4,149.17)
	Bill	11/21/2023	INV-00993		(2,850.83)
	Bill	11/21/2023	INV-00996		(258.75)
	Bill Payment	11/21/2023	5214		7,258.75
Bill Payment #5188 - Communicology, Inc., DBA Connect Teletherapy(iQ Academy)	Bill	11/09/2023	INV-00968		(678.50)
	Bill Payment	11/14/2023	5188		678.50
					0.00
Bill Payment #5216 - Effectual Educational Consulting Service(iQ Academy)	Bill	11/21/2023	INV-07200		(1,372.50)
	Bill	11/21/2023	INV-07213		(2,102.50)
	Bill	11/21/2023	INV-07217		(2,000.00)
	Bill	11/21/2023	INV-07226		(398.75)
	Bill	11/21/2023	INV-07233		(4,390.00)
	Bill	11/21/2023	INV-07250		(120.00)
	Bill	11/21/2023	INV-07253		(1,060.00)
	Bill Payment	11/21/2023	5216		11,443.75
Bill Payment #5190 - Effectual Educational Consulting Service(iQ Academy)	Bill	11/09/2023	INV-07172		(330.00)
	Bill	11/09/2023	INV-07179		(360.00)
	Bill	11/09/2023	INV-07181		(390.00)
	Bill	11/09/2023	INV-07182		(390.00)
	Bill Payment	11/14/2023	5190		1,470.00
					0.00
Bill Payment #5218 - EMHSports USA, Inc(iQ Academy)	Bill	11/21/2023	INV-03326		(1,360.00)
	Bill	11/21/2023	INV-03331		(1,615.00)
	Bill	11/21/2023	INV-03354		(170.00)
	Bill	11/21/2023	INV-03360		(1,530.00)
	Bill Payment	11/21/2023	5218		4,675.00
					0.00
Bill Payment #5215 - E-Therapy LLC(iQ Academy)	Bill	11/21/2023	INV-06933		(4,095.60)
	Bill	11/21/2023	INV-06965		(195.84)
	Bill	11/21/2023	INV-06976		(743.56)
	Bill	11/21/2023	INV-06988		(2,706.20)
	Bill	11/21/2023	INV-06989		(2,666.40)
	Bill	11/21/2023	INV-07014		(2,903.30)
	Bill	11/21/2023	INV-07015		(2,964.50)
	Bill Payment	11/21/2023	5215		16,275.40
Bill Payment #5189 - E-Therapy LLC(iQ Academy)	Bill	11/09/2023	INV-06919		(1,082.72)
	Bill	11/09/2023	INV-06934		(2,006.60)
	Bill Payment	11/14/2023	5189		3,089.32
					0.00
Bill Payment #ACH 11/27/23 - K12 MANAGEMENT INC	Bill	04/17/2023	iQ - INV-003-9948 - Mar 2023 - SS&T	iQ - INV-003-9948 - Mar 2023 - SS&T	(199,333.06)
	Bill Payment	11/27/2023	ACH 11/27/23		199,333.06
Bill Credit #INV-003-12607 _ SU-Nov23-COM - K12 MANAGEMENT INC	Bill	11/20/2023	INV-003-12607 _ SU-Nov23-COM	INV-003-12607 _ SU-Nov23-COM	(76,335.00)
	Bill Credit	11/20/2023	INV-003-12607 _ SU-Nov23-COM	INV-003-12607 _ SU-Nov23-COM	76,335.00
					0.00
Bill Payment #5223 - National TeleTherapy Resources, a Speech Pathology Corp.(iQ Academy)	Bill	11/21/2023	INV-05540		(672.50)
	Bill	11/21/2023	INV-05574		(425.00)
	Bill	11/21/2023	INV-05585		(273.75)
	Bill Payment	11/21/2023	5223		1,371.25
Bill Payment #5193 - National TeleTherapy Resources, a Speech Pathology Corp.(iQ Academy)	Bill	11/09/2023	INV-05487		(427.92)
	Bill	11/09/2023	INV-05502		(151.25)
	Bill	11/09/2023	INV-05512		(932.27)
	Bill	11/09/2023	INV-05525		(335.00)
	Bill	11/09/2023	INV-05539		(245.00)
	Bill Payment	11/14/2023	5193		2,091.44

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
November 01, 2023 - November 30, 2023

					0.00
Bill Payment #5226 - PresenceLearning, Inc.(IQ Academy)					(1,020.00)
	Bill	11/21/2023	INV-08377		
	Bill	11/21/2023	INV-08378		(1,328.75)
	Bill	11/21/2023	INV-08379		(1,174.38)
	Bill	11/21/2023	INV-08380		(1,032.50)
	Bill	11/21/2023	INV-08381		(822.50)
	Bill Payment	11/21/2023	5226		5,378.13
					0.00
Bill Payment #5229 - Speech Guy, LLC(IQ Academy)					(2,002.50)
	Bill	11/21/2023	INV-00918		
	Bill Payment	11/21/2023	5229		2,002.50
					0.00
Bill Payment #5195 - PrentGraf Ltd dba TalkPath Live(IQ Academy)					(1,742.75)
	Bill	11/09/2023	INV-00724		
	Bill Payment	11/14/2023	5195		1,742.75
					0.00
Bill Payment #5222 - MK Innovations Inc dba The Silly Room(IQ Academy)					(3,635.00)
	Bill	11/21/2023	INV-00547		
	Bill Payment	11/21/2023	5222		3,635.00
					0.00
Bill Payment #5200 - Virtual Technologies Group, Inc(IQ Academy)					(991.59)
	Bill	11/09/2023	204450		
	Bill	11/09/2023	204541		(1,472.29)
	Bill	11/09/2023	204752		(1,237.62)
	Bill Payment	11/14/2023	5200		3,701.50
					0.00
Bill Payment #5205 - Anchor Counseling & Education Solutions(IQ Academy)					(5,772.50)
	Bill	11/21/2023	INV-06450		
	Bill	11/21/2023	INV-06457		(490.00)
	Bill Payment	11/21/2023	5205		6,262.50
					(315.00)
Bill Payment #5182 - Anchor Counseling & Education Solutions(IQ Academy)					
	Bill	11/09/2023	INV-06413		
	Bill	11/09/2023	INV-06434		(6,700.00)
	Bill Payment	11/14/2023	5182		7,015.00
					0.00
Bill Payment #5192 - Law Offices of Young, Minney & Corr, LLP(IQ Academy)					(12,489.18)
	Bill	11/09/2023	7214		
	Bill Payment	11/14/2023	5192		12,489.18
					0.00
Bill Payment #5232 - TheraStaffers(IQ Academy)					(1,440.00)
	Bill	11/21/2023	INV-00361		
	Bill Payment	11/21/2023	5232		1,440.00
Bill Payment #5198 - TheraStaffers(IQ Academy)					(2,176.00)
	Bill	11/09/2023	INV-00338		
	Bill Payment	11/14/2023	5198		2,176.00
					0.00
Bill Payment #5199 - Village Glen School(IQ Academy)					(5,186.03)
	Bill	11/09/2023	IQA0923VG		
	Bill Payment	11/14/2023	5199		5,186.03
					0.00
Journal #JE-207-1773 -					(520.69)
	Bill	10/19/2023		Use Tax for Oct 2023	
	Journal	11/29/2023	JE-207-1773	Use Tax TRUE-UP for Oct 2023	520.69
					(15,961.31)
Bill Payment #ACH 11/15/23 - California State Board of Equalization(IQ Academy)					
	Bill	10/19/2023		Use Tax for Oct 2023	
	Bill Payment	11/29/2023	ACH 11/15/23		15,961.31
					(22,336.75)
Bill Payment #ACH 11/1/23 - California State Board of Equalization(IQ Academy)					
	Bill	09/20/2023		Use Tax for Sept 2023	
	Bill Payment	11/01/2023	ACH 11/1/23		22,336.75
					0.00
Bill Payment #5228 - Specialized Therapy Services Inc(IQ Academy)					(4,125.00)
	Bill	11/21/2023	INV-01105		
	Bill	11/21/2023	INV-01122		(4,867.50)
	Bill Payment	11/21/2023	5228		8,992.50
					0.00
Bill Payment #IQ-ACH 11/27 STRS - LACOE Division of School Financial Svcs(IQ Academy)					(167,492.21)
	Bill	11/27/2023	IQ - Nov 2023 STRS	IQ - Nov 2023 STRS	
	Bill Payment	11/27/2023	IQ-ACH 11/27 STRS	IQ - Nov 2023 STRS	167,492.21
					0.00
Bill Payment #Insperity ACH's for Nov 2023 - Insperity(IQ Academy)					(587,269.07)
	Bill	11/28/2023		IQ Payroll for Nov 2023	
			Insperity ACH's for Nov 2023		
	Bill Payment	11/28/2023			587,269.07
					0.00
Bill Payment #5203 - Amazon Capital Services(IQ Academy)					(118.25)
	Bill	11/21/2023	16HC-J VXC-NJ 9R		
	Bill	11/21/2023	1JXF-KF9T-JDQ4		(165.26)
	Bill Payment	11/21/2023	5203		283.51

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
November 01, 2023 - November 30, 2023

Bill Payment #5181 - Amazon Capital Services(IQ Academy)	Bill	11/09/2023	1PCG-KJW1-1NTX	(94.79)
	Bill	11/09/2023	1PGY-49J6-94QC	(87.22)
	Bill	11/09/2023	1QCH-PH3V-6MMN	(21.29)
	Bill	11/09/2023	1WQ4-J4HC-4M3P	(142.33)
	Bill Payment	11/14/2023	5181	345.63
				0.00
Bill Payment #5220 - Grace Speech Therapy Corp.(IQ Academy)	Bill	11/21/2023	INV-00398	(100.00)
	Bill	11/21/2023	INV-00411	(740.00)
	Bill	11/21/2023	INV-00391	(395.00)
	Bill Payment	11/21/2023	5220	1,235.00
				(750.00)
Bill Payment #5191 - Grace Speech Therapy Corp.(IQ Academy)	Bill	11/09/2023	INV-00382	
	Bill	11/09/2023	INV-00370	(940.00)
	Bill	11/09/2023	INV-00356	(120.00)
	Bill Payment	11/14/2023	5191	1,810.00
				0.00
Bill Payment #5230 - The Miri Center. A Professional Psychological Corporation(IQ Academy)	Bill	11/21/2023	INV-00361	(1,531.25)
	Bill Payment	11/21/2023	5230	1,531.25
				0.00
Bill Payment #5202 - Adapted Child's Play(IQ Academy)	Bill	11/21/2023	INV-00351	(840.00)
	Bill Payment	11/21/2023	5202	840.00
				0.00
Bill Payment #5225 - Point Quest Pediatric Therapies, LLC(IQ Academy)	Bill	11/21/2023	INV-00124	(708.75)
	Bill Payment	11/21/2023	5225	708.75
				0.00
Bill Payment #5212 - Christopher Chaidez dba Upward Bound School Inc.(IQ Academy)	Bill	11/21/2023	INV-00213	(1,665.84)
	Bill	11/21/2023	INV-00222	(1,861.74)
	Bill	11/21/2023	INV-00232	(2,776.40)
	Bill	11/21/2023	INV-00242	(2,221.12)
	Bill Payment	11/21/2023	5212	8,525.10
				0.00
Bill Payment #5233 - California Virtual Academy@ Los Angeles(IQ Academy)	Bill	11/27/2023		(188,889.00)
	Bill Payment	11/27/2023	5233	188,889.00
				0.00
Bill Payment #5209 - Braille Abilities, LLC(IQ Academy)	Bill	11/21/2023	INV-00105	(652.50)
	Bill	11/21/2023	INV-00108	(728.75)
	Bill Payment	11/21/2023	5209	1,381.25
				(1,526.25)
Bill Payment #5184 - Braille Abilities, LLC(IQ Academy)	Bill	11/09/2023	INV-00097	
	Bill Payment	11/14/2023	5184	1,526.25
				0.00
Bill Payment #5207 - Augmentative Communications Solutions(IQ Academy)	Bill	11/21/2023	INV-00384	(77.50)
	Bill Payment	11/21/2023	5207	77.50
				0.00
Bill Payment #5231 - The Stepping Stones Group LLC(IQ Academy)	Bill	11/21/2023	INV-00119	(31.00)
	Bill	11/21/2023	INV-00116	(282.00)
	Bill	11/21/2023	INV-00130	(302.00)
	Bill Payment	11/21/2023	5231	615.00
				(299.00)
Bill Payment #5197 - The Stepping Stones Group LLC(IQ Academy)	Bill	11/09/2023	INV-00105	
	Bill	11/09/2023	INV-00090	(937.75)
	Bill	11/09/2023	INV-00094	(120.75)
	Bill Payment	11/14/2023	5197	1,357.50
				0.00
Bill Payment #5224 - Oxford Consulting Services(IQ Academy)	Bill	11/21/2023	INV-01525	(100.00)
	Bill	11/21/2023	INV-01526	(100.00)
	Bill Payment	11/21/2023	5224	200.00
				(150.00)
Bill Payment #5194 - Oxford Consulting Services(IQ Academy)	Bill	11/09/2023	INV-01519	
	Bill	11/09/2023	INV-01520	(58.00)
	Bill	11/09/2023	INV-01521	(175.00)
	Bill Payment	11/14/2023	5194	383.00
				0.00

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
November 01, 2023 - November 30, 2023

Bill Payment #5186 - California Teachers Association(iQ Academy)	Bill	11/09/2023	Union Dues - 102023	(5,048.24)
	Bill Payment	11/14/2023	5186	5,048.24
				0.00
Bill Payment #5217 - El Paseo Children's Center, Inc.(iQ Academy)	Bill	11/21/2023	INV-00819	(10,399.68)
	Bill Payment	11/21/2023	5217	10,399.68
				0.00
Bill Payment #5201 - Vista Del Mar/Vista School (NPS)(iQ Academy)	Bill	11/09/2023	0923 - RSY	(3,917.16)
	Bill Payment	11/14/2023	5201	3,917.16
				0.00
Bill Payment #5208 - Axis Teletherapy(iQ Academy)	Bill	11/21/2023	INV-00065	(195.00)
	Bill	11/21/2023	INV-00066	(68.44)
	Bill	11/21/2023	INV-00080	(472.00)
	Bill	11/21/2023	INV-00055	(29.50)
	Bill Payment	11/21/2023	5208	764.94
				0.00
Bill Payment #5185 - Bridgeport School(iQ Academy)	Bill	11/09/2023	IQA0923BP	(5,653.21)
	Bill Payment	11/14/2023	5185	5,653.21
				0.00
Bill Payment #5227 - Rids Brother Company Inc(iQ Academy)	Bill	11/21/2023	1388	(5,450.00)
	Bill Payment	11/21/2023	5227	5,450.00
				0.00
Bill Payment #5210 - Chase Boyle dba Snow Counseling(iQ Academy)	Bill	11/21/2023	INV-00098	(75.00)
	Bill Payment	11/21/2023	5210	75.00
				0.00
Bill Payment #5180 - Academic Excellence(iQ Academy)	Bill	11/09/2023	457017	(339.15)
	Bill Payment	11/14/2023	5180	339.15
				0.00
Bill Payment #5211 - Children's Therapy Network(iQ Academy)	Bill	11/21/2023	INV-01093	(262.50)
	Bill Payment	11/21/2023	5211	262.50
Bill Payment #5187 - Children's Therapy Network(iQ Academy)	Bill	11/09/2023	INV-01086	(701.32)
	Bill	11/09/2023	INV-01089	(218.75)
	Bill Payment	11/14/2023	5187	920.07
				0.00
Bill Payment #5196 - Specialized Education of California, Inc.(iQ Academy)	Bill	11/09/2023	INV175028	(3,343.54)
	Bill Payment	11/14/2023	5196	3,343.54
				0.00
Bill Payment #82 - Judy Pham(iQ Academy)	Bill	11/09/2023	ISP - Fall 2022 Reissue	(163.87)
	Bill Payment	11/14/2023	82	163.87
				0.00
Bill Payment #5204 - American Printing House for the Blind, Inc.(iQ Academy)	Bill	11/21/2023	A093676	(466.56)
	Bill Payment	11/21/2023	5204	466.56
				0.00
Bill Payment #5213 - Christy Bock dba Cornerstone Educational Solutions(iQ Academy)	Bill	11/21/2023	INV-00310	(7,327.86)
	Bill	11/21/2023	INV-00297	(3,680.00)
	Bill Payment	11/21/2023	5213	11,007.86
				0.00
Bill Payment #5219 - EverDriven Technologies LLC(iQ Academy)	Bill	11/21/2023	45195	(3,186.88)
	Bill	11/21/2023	1628-10/2023 Fuel	(41.80)
	Bill Payment	11/21/2023	5219	3,228.68
				0.00
Bill Payment #5221 - Kadiant, LLC(iQ Academy)	Bill	11/21/2023	INV-00035	(3,635.83)
	Bill Payment	11/21/2023	5221	3,635.83
				0.00
Bill Payment #5234 - Crick Software(iQ Academy)	Bill	05/24/2023	27758	(349.00)
	Bill Payment	11/28/2023	5234	349.00
				0.00
Bill Payment #5235 - SkillsUSA California(iQ Academy)	Bill	11/21/2023	7218	(75.00)
	Bill Payment	11/28/2023	5235	75.00
				0.00
				0.00

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
November 01, 2023 - November 30, 2023

Total

1,366,857.18

Transaction Summary
IQ Academy California Los Angeles

Vendor	Amount
ULINE	1,398.16
Rock And Roll Academy Inc.	1,217.74
N2Y, LLC	1,057.65
Document Tracking Services	847.95
Simply Solar LLC	622.62
FusionPlus Inc	518.85
Certified Languages International	401.25
AXIS Teletherapy	400.81
City Printing Graphics	400.36
UPS	377.31
Staples	302.71
DataBasics, Inc.	262.94
Effectual Educational Consulting Service	255.07
Supreme Facility Services, Inc.	227.60
The Back Room Inc	221.38
Barrington Staffing Services	195.07
De Lage Landen Financial Services Inc.	183.56
Comm-Core	147.81
Bill.com	110.38
Southern California Edison	102.99
AppleOne Employment Services	56.46
Verizon Wireless	52.94
AT&T Mobility	44.67
Carmen Gomez Ruiz	41.51
Ali Babas Café	41.47
School Services of California, Inc.	34.59
Quill Corporation	31.99
Panda Express	29.46
Waste Management	29.08
ADT Commercial	27.27
Sparkletts	26.41
Dutch Ryan Plumbing	23.52
Doctors Wellness Company LLC dba WellnessMart MD	17.16
Western Exterminator Company	15.42
Paper Recycling & Shredding	14.94
WinCo	14.11
Amazon Prime	13.28
Pitney Bowes Global Financial Services	10.77
Pro-Ed	9.71
Amazon Blink	6.92
Smart and Final	5.25
Amazon	1.67

Transaction Summary
IQ Academy California Los Angeles

Vendor	Amount
Grand Total	9,800.80

Transaction Details
IQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	IQ
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2095	October (10/28)	600.00	41.51
	Operations and Housekeeping Services Total					600.00	41.51
Carmen Gomez Ruiz Total						600.00	41.51
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 557777 LLC 558816	October (10/12) October (10/26)	108.00	7.47
	Office Expense Total					108.00	7.47
Paper Recycling & Shredding Total						216.00	14.94
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3549327178 LLC 3549472442 LLC 3549611735 LLC 3549776007 LLC 3551681486 LLC 3551681488	October (10/4) October (10/6) October (10/7) October (10/11) November (11/1) November (11/1)	167.74 2,480.74 195.00 97.53 1,378.22 56.41	11.60 171.62 13.49 6.75 95.35 3.90
	Office Expense Total					4,375.64	302.71
Staples Total						4,375.64	302.71
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General 280 SPED	LLC 000073Y68E423 LLC 000073Y68E433 LLC 000073Y68E443 LLC 000073Y68E453 LLC 0000V9159W423 LLC 0000V9159W433 LLC 0000V9159W443 LLC 0000V9159W453	October (10/21) October (10/28) November (11/4) November (11/11) October (10/21) October (10/28) November (11/4) November (11/11)	926.89 1,964.12 762.61 539.59 375.70 301.41 297.79 235.99	64.12 135.88 52.76 37.33 27.06 21.71 21.45 17.00
	Shipping Total					5,404.10	377.31
UPS Total						5,404.10	377.31
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6767132-0283-3 LLC 6767114-0283-1	November November	253.00	17.50
	Operations and Housekeeping Services Total					167.38	11.58
Waste Management Total						420.38	29.08
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 42976 LLC 43001 LLC 43026 LLC 43058	October (10/22) October (10/29) November (11/5) November (11/12)	703.45 710.81 704.51 2,819.77	48.66 49.17 48.74 195.07
	Outside Service Total					2,819.77	195.07
Barrington Staffing Services Total						3,800.80	262.94
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0812319	November	3,800.80	262.94
	Outside Service-General Total					3,800.80	262.94
DataBasics, Inc. Total						7,500.00	518.85
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1004	November (11/1)	7,500.00	518.85
	Outside Service-General Total					7,500.00	518.85
FusionPlus Inc Total						381.70	26.41
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 102923	October (10/29)	381.70	26.41
	Office Expense Total					381.70	26.41
Sparkletts Total						10,464.66	847.95
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Se	LLC T-930650066	October	10,464.66	847.95
	Outside Service-General Total					10,464.66	847.95
Document Tracking Services Total						765.22	52.94
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9948403684	October	765.22	52.94
	Telephone - Administration Total					765.22	52.94
Verizon Wireless Total						3,738.00	401.25
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Se	LLC 74586103123	October (10/31)	3,738.00	401.25
	Outside Service-General Total					3,738.00	401.25
Certified Languages International Total						2,136.65	147.81
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1080821	November	2,136.65	147.81
	Communications Total					2,136.65	147.81
Comm-Core Total						3,290.00	227.60
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3641	November (11/1)	3,290.00	227.60
	Operations and Housekeeping Services Total					3,290.00	227.60
Supreme Facility Services, Inc. Total						24.10	1.67
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	111-5920853-682021	November	24.10	1.67
	Office Expense Total					24.10	1.67
Amazon Total						60.48	4.18
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 35020432 LLC 35022450 LLC 35082896 LLC 35220249	October (10/6) October (10/7) October (10/11) October (10/18)	135.45 251.48 15.00 462.41	9.37 17.40 1.04 31.99
	Office Expense Total					462.41	31.99
Quill Corporation Total						645.70	44.67
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 80557846671578	November	645.70	44.67
	Communications Total					645.70	44.67
AT&T Mobility Total						2,653.35	183.56
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 81371123	November	2,653.35	183.56
	Equipment Rental Expense Total					2,653.35	183.56
De Lage Landen Financial Services Inc. Total						3,200.00	221.38
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2316	October (10/31)	3,200.00	221.38
	Outside Service-General Total					3,200.00	221.38
The Back Room Inc Total						346.58	23.98
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6743469 LLC 01-6749817	October (10/28) November (11/8)	469.56 816.14	32.48 56.46
	Outside Service Total					816.14	56.46
AppleOne Employment Services Total							

Transaction Details
iQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	iQ
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20231031	October (10/31)	248.00	17.16
	Outside Service-General Total					248.00	17.16
Doctors Wellness Company LLC dba WellnessMart MD Total						248.00	17.16
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 52426503	October (10/10)	222.85	15.42
	Operations and Housekeeping Services Total					222.85	15.42
Western Exterminator Company Total						222.85	15.42
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	23115010772	November	1,381.00	110.38
	Dues and Memberships Total					1,381.00	110.38
Bill.com Total						1,381.00	110.38
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 152415173	November	394.23	27.27
	Operations and Housekeeping Services Total					394.23	27.27
ADT Commercial Total						394.23	27.27
AXIS Teletherapy	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2312 LLC 2313	September (9/30) October (10/31)	2,697.50	163.82
	Subagreements for Services Total					3,902.26	236.99
AXIS Teletherapy Total						6,599.76	400.81
						6,599.76	400.81
City Printing Graphics	Printing Expense	52801 Office Supplies Expense : Business Expense/Printing & Reproduction	101 General	LLC 23-31120 LLC 23-31137	October (10/25) October (10/31)	3,110.25	215.17
	Printing Expense Total					5,787.21	400.36
City Printing Graphics Total						5,787.21	400.36
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - 1	October	1,488.73	102.99
	Utilities Total					1,488.73	102.99
Southern California Edison Total						1,488.73	102.99
Simply Solar LLC	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3293	November (11/9)	9,000.00	622.62
	Operations and Housekeeping Services Total					9,000.00	622.62
Simply Solar LLC Total						9,000.00	622.62
Effectual Educational Consulting Service	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 11394	September (9/30)	4,200.00	255.07
	Subagreements for Services Total					4,200.00	255.07
Effectual Educational Consulting Service Total						4,200.00	255.07
NZY, LLC	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC INV-1074597	October (10/31)	14,682.65	1,057.65
	Non K12 Curriculum Total					14,682.65	1,057.65
NZY, LLC Total						14,682.65	1,057.65
Pitney Bowes Global Financial Services	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 1024167712	October (10/31)	155.62	10.77
	Office Expense Total					155.62	10.77
Pitney Bowes Global Financial Services Total						155.62	10.77
Pro-Ed	Materials and Supplies	56334 Program Fees & Other Instructional : Program Fees - Non K12 Teacher Materials	280 SPED	LLC 2995721	June (6/29)	166.00	9.71
	Materials and Supplies Total					166.00	9.71
Pro-Ed Total						166.00	9.71
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0139320-IN LLC 0139661-IN	October (10/1) November (11/1)	250.00	17.30
	Outside Service-General Total					250.00	17.30
School Services of California, Inc. Total						500.00	34.59
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 169136678 LLC 169600569 LLC 169600570 LLC 169627593 LLC 170312643	October (10/2) October (10/12) October (10/12) October (10/12) October (10/30)	1,315.80 1,472.22 2,734.88 13,942.69 744.82	91.03 101.85 189.20 964.56 51.53
	Office Expense Total					20,210.41	1,398.16
ULINE Total						20,210.41	1,398.16
Dutch Ryan Plumbing	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 61	November (11/14)	340.00	23.52
	Operations and Housekeeping Services Total					340.00	23.52
Dutch Ryan Plumbing Total						340.00	23.52
Rock And Roll Academy Inc.	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	860 AMIMBG	LLC 110923	November (11/9)	18,750.00	1,217.74
	Non K12 Curriculum Total					18,750.00	1,217.74
Rock And Roll Academy Inc. Total						18,750.00	1,217.74
Amazon Prime	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	6912263702017	October	191.98	13.28
	Dues and Memberships Total					191.98	13.28
Amazon Prime Total						191.98	13.28
Ali Babas Café	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	10312023	October	599.42	41.47
	Office Expense Total					599.42	41.47
Ali Babas Café Total						599.42	41.47
Smart and Final	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	10312023	October	75.93	5.25
	Office Expense Total					75.93	5.25
Smart and Final Total						75.93	5.25
WinCo	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	ANHKAD6EFK5B	November	204.00	14.11
	Office Expense Total					204.00	14.11
WinCo Total						204.00	14.11
Panda Express	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	22583146383835137	November	425.78	29.46
	Office Expense Total					425.78	29.46
Panda Express Total						425.78	29.46
Amazon Blink	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	D01-2596994-177304	November	100.00	6.92
	Dues and Memberships Total					100.00	6.92
Amazon Blink Total						100.00	6.92
Grand Total						139,438.19	9,800.80

IQ Academy at Los Angeles
Board Disbursements A/P Payment History
December 01, 2023 - December 31, 2023

Vendor	Description	Total
Insperty	PEO - Payroll Services and HR Admin Services provider	597,639.11
California Virtual Academy@ Los Angeles	Intercompany Settlement	184,066.00
LACOE Division of School Financial Svcs	STRS Retirement	167,787.52
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	92,519.37
California Virtual Academy @ Sutter	Intercompany Settlement	31,838.78
Summit View School	Special Education Contracted Services	21,269.08
Effectual Educational Consulting Service	Special Education Services	16,723.75
Green Hasson Janks	Professional Services	13,900.00
California State Board of Equalization	Use Tax TRUE-UP	13,000.00
Anchor Counseling & Education Solutions	Special Education Contracted Services	12,666.48
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	12,110.00
E-Therapy LLC	Special Education Contracted Services	10,133.93
ECE 4 Autism	Special Education Contracted Services	9,540.40
Christopher Chaidez dba Upward Bound School Inc.	Special Education Contracted Services	6,663.36
Communicology, Inc., DBA Connect Teletherapy	Special Education Contracted Services	6,635.00
Village Glen School	Special Education Contracted Services	6,578.98
Sunrise School	SAI & Related Services	5,956.12
California Teachers Association	Special Education Contracted Services	5,189.12
Vista Del Mar/Vista School	Special Education Contracted Services - NPS Placement	4,586.91
Virtual Technologies Group, Inc	Laptops	4,530.47
Braille Abilities, LLC	Special Education Orientation and Mobility Services	4,386.25
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	4,269.28
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	4,227.50
NCS Pearson, Inc	Certification voucher purchase for CTE students	4,150.00
El Paseo Children's Center, Inc.	Special Education Contracted Services	3,984.54
Augmentative Communications Solutions	Special Education Contracted Services	3,880.83
Institute for the Redesign of Learning DBA The Almansor Center	SAI & Related Services	3,836.63
EMHSports USA, Inc	Special Education Contracted Services	3,400.00
Covina-Valley Unified School District	ESGV SELPA	3,237.12
Specialized Therapy Services Inc	Special Education Contracted Services	2,906.58
EverDriven Technologies LLC	Fuel Surcharge	2,390.16
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	2,230.00
Kadiant, LLC	Special Education Contracted Services	2,145.00
Law Offices of Young, Minney & Corr, LLP	Legal Services	1,980.21
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	1,768.00
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	1,530.00
A1 Speech Therapy, Inc.	Special Education Contracted Services	1,323.75
Grace Speech Therapy Corp.	SLP IEP Attendance	1,285.00
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	1,173.75
Speech Guy, LLC	Special Education Contracted Services	1,143.75
The Stepping Stones Group LLC	Special Education Contracted Services	919.50
Jostens	Materials	918.01
SpeechRighter, Inc.	Special Education Contracted Services	877.51
Bridge The Gap Sped, LLC	Special Education Contracted Services	825.00
Children's Therapy Network	Special Education Contracted Services	656.25
Point Quest Pediatric Therapies, LLC	Special Education Contracted Services	506.25
The Miri Center. A Professional Psychological Corporation	Special Education Contracted Services	460.92
Amazon Capital Services	Staff Office Supplies	386.14
Axis Teletherapy	Special Education Contracted Services - Speech Report Reviews	383.50
Adapted Child's Play	Special Education Contracted Services	360.00
City Printing & Graphics	Business cards and badges	254.82
Daniella Edmonds	ISP Subsidy	240.00
American Printing House for the Blind, Inc.	ELD Curriculum	188.00
Nevada State Treasurer	To escheat Chk to the State of NV on Nov 2023	109.33
Chase Boyle dba Snow Counseling	Special Education Contracted Services	105.00
Partners in Special Education	Special Education Contracted Services	82.50
Grand Total		1,285,855.46

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
December 01, 2023 - December 31, 2023

Options: Show Zeros					
Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5240 - Arc Speech Pathology Network T	Bill	12/07/2023	INV-00630		(1,173.75)
	Bill Payment	12/08/2023	5240		1,173.75
					0.00
Bill Payment #5279 - Communicology, Inc., DBA Conn	Bill	12/19/2023	INV-01052		(1,362.50)
	Bill	12/19/2023	INV-01055		(201.25)
	Bill Payment	12/20/2023	5279		1,563.75
Bill Payment #5249 - Communicology, Inc., DBA Conn	Bill	12/07/2023	INV-01026		(4,237.50)
	Bill	12/07/2023	INV-01029		(833.75)
	Bill Payment	12/08/2023	5249		5,071.25
					0.00
Bill Payment #5282 - Effectual Educational Consulting	Bill	12/19/2023	INV-07321		(1,800.00)
	Bill	12/19/2023	INV-07331		(1,787.50)
	Bill	12/19/2023	INV-07344		(1,890.00)
	Bill	12/19/2023	INV-07352		(1,092.50)
	Bill	12/19/2023	INV-07365		(108.75)
	Bill	12/19/2023	INV-07376		(2,085.00)
	Bill	12/19/2023	INV-07383		(2,040.00)
	Bill	12/19/2023	INV-07395		(60.00)
	Bill Payment	12/20/2023	5282		10,863.75
Bill Payment #5252 - Effectual Educational Consulting	Bill	12/07/2023	INV-07272		(4,110.00)
	Bill	12/07/2023	INV-07287		(1,200.00)
	Bill	12/07/2023	INV-07306		(550.00)
	Bill Payment	12/08/2023	5252		5,860.00
					0.00
Bill Payment #5284 - EMHSports USA, Inc(IQ Academ)	Bill	12/19/2023	INV-03369		(1,190.00)
	Bill	12/19/2023	INV-03373		(1,190.00)
	Bill Payment	12/20/2023	5284		2,380.00
Bill Payment #5254 - EMHSports USA, Inc(IQ Academ)	Bill	12/07/2023	INV-03389		(1,020.00)
	Bill Payment	12/08/2023	5254		1,020.00
					0.00
Bill Payment #5281 - E-Therapy LLC(IQ Academy)	Bill	12/19/2023	INV-07090		(493.00)
	Bill	12/19/2023	INV-07099		(2,654.90)
	Bill Payment	12/20/2023	5281		3,147.90
Bill Payment #5250 - E-Therapy LLC(IQ Academy)	Bill	12/07/2023	INV-07080		(222.72)
	Bill	12/07/2023	INV-07038		(115.00)
	Bill	12/07/2023	INV-07047		(254.11)
	Bill	12/07/2023	INV-07056		(3,777.80)
	Bill	12/07/2023	INV-07057		(2,616.40)
	Bill Payment	12/08/2023	5250		6,986.03
					0.00
Bill Payment #ACH 12/14/23 - K12 MANAGEMENT INC	Bill	04/17/2023	IQ - INV-003-10020 - Apr 23 - IQ - INV-003-10020 - Apr 23 - OLS		(92,519.37)
	Bill Payment	12/14/2023	ACH 12/14/23		92,519.37
					0.00
Bill Payment #5261 - National TeleTherapy Resources	Bill	12/07/2023	INV-05603		(240.00)
	Bill	12/07/2023	INV-05640		(260.00)
	Bill	12/07/2023	INV-05641		(252.50)
	Bill	12/07/2023	INV-05642		(260.00)
	Bill	12/07/2023	INV-05643		(245.00)
	Bill	12/07/2023	INV-05644		(212.50)
	Bill	12/07/2023	INV-05645		(305.00)
	Bill	12/07/2023	INV-05664		(183.75)
	Bill	12/07/2023	INV-05675		(216.25)
	Bill	12/07/2023	INV-05700		(776.25)
	Bill	12/07/2023	INV-05713		(363.75)
	Bill	12/07/2023	INV-05729		(155.00)
	Bill	12/07/2023	INV-05738		(757.50)
	Bill Payment	12/08/2023	5261		4,227.50
					0.00
Bill Payment #5290 - PresenceLearning, Inc.(IQ Acade	Bill	12/19/2023	INV-08401		(775.00)
	Bill	12/19/2023	INV-08422		(66.25)
	Bill	12/19/2023	INV-08436		(1,025.52)
	Bill	12/19/2023	INV-08437		(1,250.00)
	Bill	12/19/2023	INV-08438		(1,062.51)
	Bill	12/19/2023	INV-08439		(90.00)
	Bill Payment	12/20/2023	5290		4,269.28
Amount Unapplied - Bill Payment #5290 - PresenceLe					(0.00)
					(0.00)
Bill Payment #5264 - Speech Guy, LLC(IQ Academy)	Bill	12/07/2023	INV-00929		(1,143.75)
	Bill Payment	12/08/2023	5264		1,143.75
					0.00
Bill Payment #5263 - PrentGraf Ltd dba TalkPath Live[	Bill	12/07/2023	INV-00742		(1,768.00)
	Bill Payment	12/08/2023	5263		1,768.00
					0.00

**K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
December 01, 2023 - December 31, 2023**

Bill Payment #5287 - MK Innovations Inc dba The Silly	Bill	12/19/2023	INV-00559	(2,230.00)
	Bill Payment	12/20/2023	5287	2,230.00
				0.00
Bill Payment #5298 - Virtual Technologies Group, Inc	Bill	12/19/2023	205337	(1,458.50)
	Bill	12/19/2023	205340	(1,023.99)
	Bill	12/19/2023	205402	(1,023.99)
	Bill	12/19/2023	205404	(1,023.99)
	Bill Payment	12/20/2023	5298	4,530.47
Bill Credit #TEST INVOICE 113023 - Virtual Technologi	Bill	12/07/2023	TEST INVOICE 113023	(3.00)
	Bill Credit	12/07/2023	TEST INVOICE 113023	3.00
			Reverse Test Inv - Integrated successfully	0.00
Bill Payment #5274 - Anchor Counseling & Education :	Bill	12/19/2023	INV-06515	(7,292.50)
	Bill	12/19/2023	INV-06522	(350.00)
	Bill Payment	12/20/2023	5274	7,642.50
Bill Payment #5239 - Anchor Counseling & Education :	Bill	12/07/2023	INV-06476	(4,225.00)
	Bill	12/07/2023	INV-06483	(280.00)
	Bill	12/07/2023	INV-06495	(518.98)
	Bill Payment	12/08/2023	5239	5,023.98
				0.00
Bill Payment #5260 - Law Offices of Young, Minney &	Bill	12/07/2023	7725	(1,980.21)
	Bill Payment	12/08/2023	5260	1,980.21
				0.00
Bill Payment #5296 - TheraStaffers(IQ Academy)	Bill	12/19/2023	INV-00386	(960.00)
	Bill Payment	12/20/2023	5296	960.00
Bill Payment #5268 - TheraStaffers(IQ Academy)	Bill	12/07/2023	INV-00374	(570.00)
	Bill Payment	12/08/2023	5268	570.00
				0.00
Bill Payment #5266 - Sunrise School(IQ Academy)	Bill	12/07/2023	IQA0923SR	(5,956.12)
	Bill Payment	12/08/2023	5266	5,956.12
				0.00
Bill Payment #5297 - Village Glen School(IQ Academy)	Bill	12/19/2023	IQA1023VG	(6,578.98)
	Bill Payment	12/20/2023	5297	6,578.98
				0.00
Bill Payment #ACH 12/21/23 - California State Board of	Bill	11/29/2023		Use Tax for Nov 2023
	Bill	12/21/2023		Use Tax TRUEUP for Nov 2023
	Bill Payment	12/21/2023	ACH 12/21/23	13,000.00
				0.00
Bill Payment #5262 - Partners in Special Education(IQ	Bill	12/07/2023	INV-00986	(82.50)
	Bill Payment	12/08/2023	5262	82.50
				0.00
Bill Payment #5291 - Specialized Therapy Services Inc	Bill	12/19/2023	INV-01134	(2,906.58)
	Bill Payment	12/20/2023	5291	2,906.58
				0.00
Bill Payment #iQ-ACH 12/27 STRS - LACOE Division of	Bill	12/27/2023	IQ - Dec 2023 STRS	IQ - Dec 2023 STRS
	Bill Payment	12/27/2023	iQ-ACH 12/27 STRS	IQ - Dec 2023 STRS
				167,787.52
				167,787.52
				0.00
Bill Payment #ACH's in Dec 2023 - Insperity(IQ Acader	Bill	12/22/2023		IQ Payroll for Dec 2023
	Bill Payment	12/24/2023	ACH's in Dec 2023	(597,639.11)
				597,639.11
				0.00
Bill Payment #5237 - Amazon Capital Services(IQ Acac	Bill	12/07/2023	1JVG-WCWF-FM13	(94.80)
	Bill	12/07/2023	1MVM-9IV1-9N94	(96.95)
	Bill	12/07/2023	1TFJ-GKCN-6TXT	(194.39)
	Bill Payment	12/08/2023	5237	386.14
				0.00
Bill Payment #5286 - Grace Speech Therapy Corp.(iQ /	Bill	12/19/2023	INV-00451	(750.00)
	Bill Payment	12/20/2023	5286	750.00
Bill Payment #5255 - Grace Speech Therapy Corp.(iQ /	Bill	12/07/2023	INV-00437	(520.00)
	Bill	12/07/2023	INV-00441	(15.00)
	Bill Payment	12/08/2023	5255	535.00
				0.00
Bill Payment #5294 - The Miri Center. A Professional F	Bill	12/19/2023	INV-00377	(117.17)
	Bill	12/19/2023	INV-00372	(343.75)
	Bill Payment	12/20/2023	5294	460.92
				0.00
Bill Payment #5273 - Adapted Child's Play(IQ Academ	Bill	12/19/2023	INV-00356	(360.00)
	Bill Payment	12/20/2023	5273	360.00
				0.00
Bill Payment #5256 - Green Hasson Janks(IQ Academ)	Bill	12/07/2023	82723	(13,900.00)
	Bill Payment	12/08/2023	5256	13,900.00
				0.00
Bill Payment #5289 - Point Quest Pediatric Therapies,	Bill	12/19/2023	INV-00135	(506.25)
	Bill Payment	12/20/2023	5289	506.25
				0.00
Bill Payment #5243 - Bridge The Gap Sped, LLC(IQ Aca	Bill	12/07/2023	INV-00131	(825.00)
	Bill Payment	12/08/2023	5243	825.00
				0.00

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
December 01, 2023 - December 31, 2023

Bill Payment #5277 - Christopher Chaidez dba Upwar	Bill	12/19/2023	INV-00279	(1,110.56)
	Bill	12/19/2023	INV-00270	(2,221.12)
	Bill Payment	12/20/2023	5277	3,331.68
Bill Payment #5247 - Christopher Chaidez dba Upwar	Bill	12/07/2023	INV-00258	(1,110.56)
	Bill	12/07/2023	INV-00251	(2,221.12)
	Bill Payment	12/08/2023	5247	3,331.68
				0.00
Bill Payment #5271 - California Virtual Academy@ Lo:	Bill	12/14/2023		IQ - Interco pmt to CAVALA - Dec 2023
	Bill Payment	12/14/2023	5271	184,066.00
				184,066.00
				0.00
Bill Payment #5242 - Braille Abilities, LLC(iQ Academy	Bill	12/07/2023	INV-00106	(2,557.50)
	Bill	12/07/2023	INV-00119	(55.00)
	Bill	12/07/2023	INV-00126	(1,650.00)
	Bill	12/07/2023	INV-00127	(123.75)
	Bill Payment	12/08/2023	5242	4,386.25
				0.00
Bill Payment #5241 - Augmentative Communications :	Bill	12/07/2023	INV-00387	(3,880.83)
	Bill Payment	12/08/2023	5241	3,880.83
				0.00
Bill Payment #5295 - The Stepping Stones Group LLC(i	Bill	12/19/2023	INV-00169	(206.00)
	Bill Payment	12/20/2023	5295	206.00
Bill Payment #5267 - The Stepping Stones Group LLC(i	Bill	12/07/2023	INV-00160	(547.00)
	Bill	12/07/2023	INV-00148	(62.00)
	Bill	12/07/2023	INV-00141	(104.50)
	Bill Payment	12/08/2023	5267	713.50
				0.00
Bill Payment #5244 - California Teachers Association(i	Bill	12/07/2023	Union Dues - 112023	(5,189.12)
	Bill Payment	12/08/2023	5244	5,189.12
				0.00
Bill Payment #5283 - El Paseo Children's Center, Inc.(i	Bill	12/19/2023	INV-00860	(1,694.54)
	Bill Payment	12/20/2023	5283	1,694.54
Bill Payment #5253 - El Paseo Children's Center, Inc.(i	Bill	12/07/2023	INV-00847	(2,290.00)
	Bill Payment	12/08/2023	5253	2,290.00
				0.00
Bill Payment #5269 - Vista Del Mar/Vista School (NPS	Bill	12/07/2023	1023 - RSY	(4,586.91)
	Bill Payment	12/08/2023	5269	4,586.91
				0.00
Bill Payment #5275 - Axis Teletherapy(iQ Academy)	Bill	12/19/2023	INV-00160	(383.50)
	Bill Payment	12/20/2023	5275	383.50
				0.00
Bill Payment #5293 - Summit View School(iQ Academ	Bill	12/19/2023	CVA1023SVW	(6,121.12)
	Bill	12/19/2023	CVA0823SVW-RSY	(2,157.68)
	Bill Payment	12/20/2023	5293	8,278.80
Bill Payment #5265 - Summit View School(iQ Academ	Bill	12/07/2023	CVA0923SVW	(3,348.76)
	Bill	12/07/2023	IQA0923SVW	(9,641.52)
	Bill Payment	12/08/2023	5265	12,990.28
				0.00
Bill Payment #5245 - Chase Boyle dba Snow Counselir	Bill	12/07/2023	INV-00121	(105.00)
	Bill Payment	12/08/2023	5245	105.00
				0.00
Bill Payment #5276 - Children's Therapy Network(iQ /	Bill	12/19/2023	INV-01107	(350.00)
	Bill	12/19/2023	INV-01104	(131.25)
	Bill Payment	12/20/2023	5276	481.25
Bill Payment #5246 - Children's Therapy Network(iQ /	Bill	12/07/2023	INV-01100	(175.00)
	Bill Payment	12/08/2023	5246	175.00
				0.00
Bill Payment #5238 - American Printing House for the	Bill	12/07/2023	A093758	(188.00)
	Bill Payment	12/08/2023	5238	188.00
				0.00
Bill Payment #5278 - Christy Bock dba Cornerstone Ed	Bill	12/19/2023	INV-00326	(12,110.00)
	Bill Payment	12/20/2023	5278	12,110.00
				0.00
Bill Payment #5285 - EverDriven Technologies LLC(iQ .	Bill	12/19/2023	46286	(2,390.16)
	Bill Payment	12/20/2023	5285	2,390.16
				0.00
Bill Payment #5259 - Kadiant, LLC(iQ Academy)	Bill	12/07/2023	INV-00054	(2,145.00)
	Bill Payment	12/08/2023	5259	2,145.00
				0.00
Bill Payment #5272 - A1 Speech Therapy, Inc.(iQ Acad	Bill	12/19/2023	INV-00238	(1,028.75)
	Bill Payment	12/20/2023	5272	1,028.75
Bill Payment #5236 - A1 Speech Therapy, Inc.(iQ Acad	Bill	12/07/2023	INV-00230	(295.00)
	Bill Payment	12/08/2023	5236	295.00
				0.00
Bill Payment #5248 - City Printing & Graphics(iQ Acad	Bill	12/07/2023	23-31193	(169.88)
	Bill	12/07/2023	23-31194	(84.94)
	Bill Payment	12/08/2023	5248	254.82

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
December 01, 2023 - December 31, 2023

				0.00
Bill Payment #5251 - ECE 4 Autism(iQ Academy)	Bill	12/07/2023	02203247	(9,540.40)
	Bill Payment	12/08/2023	5251	9,540.40
				0.00
Bill Payment #5257 - Institute for the Redesign of Lear	Bill	12/07/2023	44514-B	(1,236.42)
	Bill	12/07/2023	44710-B	(2,600.21)
	Bill Payment	12/08/2023	5257	3,836.63
				0.00
Bill Payment #5258 - Jostens(iQ Academy)	Bill	12/07/2023	32454807	(918.01)
	Bill Payment	12/08/2023	5258	918.01
				0.00
Bill Payment #83 - Daniella Edmonds(iQ Academy)	Bill	12/07/2023	ISP - Spring 2023 Reissue	(240.00)
	Bill Payment	12/08/2023	83	240.00
				0.00
Bill Payment #5270 - California Virtual Academy @ Su	Bill	12/14/2023		(31,838.78)
	Bill Payment	12/14/2023	5270	31,838.78
				0.00
Bill Payment #5280 - Covina-Valley Unified School Dis	Bill	12/19/2023	ESGV 2324-01	(3,237.12)
	Bill Payment	12/20/2023	5280	3,237.12
				0.00
Bill Payment #5288 - NCS Pearson, Inc(iQ Academy)	Bill	12/19/2023	23828341	(4,150.00)
	Bill Payment	12/20/2023	5288	4,150.00
				0.00
Bill Payment #5292 - SpeechRighter, Inc.(iQ Academy)	Bill	12/19/2023	INV-00230	(101.26)
	Bill	12/19/2023	INV-00231	(337.50)
	Bill	12/19/2023	INV-00232	(438.75)
	Bill Payment	12/20/2023	5292	877.51
				0.00
Bill Payment #15914736 - Nevada State Treasurer(iQ	Bill	12/07/2023	500313 Escheatment	(109.33)
	Bill Payment	12/20/2023		109.33
				0.00
				0.00
Total				1,285,855.46

Transaction Summary
IQ Academy California Los Angeles

Vendor	Amount
Document Tracking Services	1,479.65
Pitney Bowes Bank Inc Purchase Power	1,068.40
Barrington Staffing Services	833.91
Effectual Educational Consulting Service	739.70
ULINE	588.29
FusionPlus Inc	518.85
UPS	369.63
AXIS Teletherapy	291.45
Reading Horizons	276.26
Quill Corporation	252.60
The Back Room Inc	237.98
Supreme Facility Services, Inc.	227.60
DataBasics, Inc.	226.50
Southern California Edison	179.71
AT&T Mobility	165.37
Comm-Core	137.50
Bill.com	110.38
Amazon	98.52
Wood Ranch Moorpark Catering	92.14
City of Simi Valley	84.65
Conejo Valley Electric	53.48
Verizon Wireless	50.04
Successories	49.00
Pitney Bowes Global Financial Services	41.61
Carmen Gomez Ruiz	41.51
Costco Delivery	34.49
Specialized Therapy Services Inc	31.88
Waste Management	29.08
Certified Languages International	28.50
ADT Commercial	27.27
Doctors Wellness Company LLC dba WellnessMart MD	21.45
Sparkletts	18.63
School Services of California, Inc.	17.30
Western Exterminator Company	17.27
Paper Recycling & Shredding	14.94
AppleOne Employment Services	10.44
Big 5 Sporting Goods	7.27
Smart & Final	6.43
Ralphs	5.33
Simply to Impress	3.44
Michaels	1.27
Grand Total	8,489.73

Transaction Details
IQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	IQ
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2096	November (11/28)	600.00	41.51
	Operations and Housekeeping Services Total					600.00	41.51
Carmen Gomez Ruiz Total						600.00	41.51
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 559942	November (11/9)	108.00	7.47
	Office Expense Total			LLC 560850	November (11/22)	108.00	7.47
Paper Recycling & Shredding Total						216.00	14.94
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E463	November (11/18)	593.00	41.02
				LLC 000073Y68E473	November (11/25)	534.00	36.94
				LLC 000073Y68E483	December (12/2)	1,378.35	95.35
				LLC 000073Y68E493	December (12/9)	1,790.71	123.88
			280 SPED	LLC 0000V9159W463	November (11/18)	203.02	14.62
				LLC 0000V9159W473	November (11/25)	122.81	8.85
				LLC 0000V9159W483	December (12/2)	331.62	23.89
				LLC 0000V9159W493	December (12/9)	348.04	25.07
	Shipping Total					5,301.55	369.63
UPS Total						5,301.55	369.63
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6801690-0283-8	December	167.38	11.58
	Operations and Housekeeping Services Total			LLC 6801708-0283-8	December	253.00	17.50
Waste Management Total						420.38	29.08
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43090	November (11/19)	1,114.94	77.13
				LLC 43120	November (11/26)	1,212.81	83.90
				LLC 43147	December (12/3)	4,226.41	292.38
				LLC 43169	December (12/10)	4,753.22	328.83
			280 SPED	LLC 43169	December (12/10)	717.28	51.67
	Outside Service Total					12,024.66	833.91
Barrington Staffing Services Total						12,024.66	833.91
DataBasics, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0812439	December	3,274.05	226.50
DataBasics, Inc. Total	Outside Service-General Total					3,274.05	226.50
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1005	December (12/1)	7,500.00	518.85
FusionPlus Inc Total	Outside Service-General Total					7,500.00	518.85
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 112623	November (11/26)	269.29	18.63
Sparkletts Total	Office Expense Total					269.29	18.63
						5,817.15	1,479.65
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD S	LLC T-930650067	November	5,817.15	1,479.65
Document Tracking Services Total	Outside Service-General Total					5,817.15	1,479.65
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9950848211	November	723.27	50.04
Verizon Wireless Total	Telephone - Administration Total					723.27	50.04
						2,166.75	28.50
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD S	LLC 74586113023	November (11/30)	2,166.75	28.50
Certified Languages International Total	Outside Service-General Total					2,166.75	28.50
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1081734	December	1,987.63	137.50
Comm-Core Total	Communications Total					1,987.63	137.50
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3682	December	3,290.00	227.60
Supreme Facility Services, Inc. Total	Operations and Housekeeping Services Total					3,290.00	227.60
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	113-8088228-805384	December	388.28	26.85
				113-7385010-4933006	December	16.75	1.16
				113-3775389-0777060	December	45.98	3.18
				113-6538460-1685862	December	504.00	34.87
				113-4916124-9329045	December	15.00	1.04
				113-8717752-8937023	December	169.44	11.72
				111-0453849-1080231	December	10.57	0.73
				113-4000090-6097844	December	169.44	11.72
				111-0393730-8195444	December	46.10	3.19
				111-2714133-8709863	December	58.56	4.05
	Office Expense Total					1,424.12	98.52
Amazon Total						1,424.12	98.52
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 35412521	October (10/30)	1,747.49	120.89
				LLC 35561146	November (11/7)	1,783.87	123.41
				LLC 35711016	November (11/15)	120.01	8.30
Quill Corporation Total	Office Expense Total					3,651.37	252.60
						1,748.36	120.95
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 9404893805	November	642.07	44.42
	Communications Total			LLC 80557846671578 1	December	2,390.43	165.37
AT&T Mobility Total						2,390.43	165.37
						3,440.00	237.98
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2393	November	3,440.00	237.98
The Back Room Inc Total	Outside Service-General Total					3,440.00	237.98
						150.93	10.44
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6754233	November (11/15)	150.93	10.44
	Outside Service Total					150.93	10.44

Transaction Details
iQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	IQ
AppleOne Employment Services Total						150.93	10.44
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20231130	November (11/30)	310.00	21.45
Doctors Wellness Company LLC dba WellnessMart MD						310.00	21.45
Doctors Wellness Company LLC dba WellnessMart MD Total						310.00	21.45
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 53502311	November (11/10)	249.60	17.27
Western Exterminator Company Total						249.60	17.27
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	23125381279	December	1,381.00	110.38
Bill.com Total						1,381.00	110.38
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 152769789	December	394.23	27.27
ADT Commercial Total						394.23	27.27
AXIS Teletherapy	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2361	November (11/30)	4,799.08	291.45
AXIS Teletherapy Total						4,799.08	291.45
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 - 1 November		2,597.64	179.71
Southern California Edison Total						2,597.64	179.71
Effectual Educational Consulting Service	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 10409 LLC 11580	February (2/28) October (10/31)	5,460.00 12,180.00	331.59 739.70
Effectual Educational Consulting Service Total						12,180.00	739.70
Pitney Bowes Global Financial Services	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3106405107	November (11/29)	601.53	41.61
Pitney Bowes Global Financial Services Total						601.53	41.61
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0140010-IN	December	250.00	17.30
School Services of California, Inc. Total						250.00	17.30
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 171032363 LLC 171963792	November (11/17) December (12/11)	6,756.21 1,747.59	467.40 120.90
ULINE Total						8,503.80	588.29
Conejo Valley Electric	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 20511 LLC 20431	November (11/27) November (11/16)	8,503.80 159.00	588.29 11.00
Conejo Valley Electric Total						614.00	42.48
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005-; November (11/16)		773.00	53.48
Pitney Bowes Bank Inc Purchase Power Total						15,443.73	1,068.40
Reading Horizons	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC 57897	November (11/16)	15,443.73	1,068.40
Reading Horizons Total						3,453.21	276.26
Specialized Therapy Services Inc	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC CAVA-0923T	September (9/30)	525.00	31.88
Specialized Therapy Services Inc Total						525.00	31.88
City of Simi Valley	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 109162-51067612	December (12/6)	1,223.59	84.65
City of Simi Valley Total						1,223.59	84.65
Successories	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	5426813 5428252 5428918 SO-599149 (refund cred December	November December December December	428.57	29.65
Successories Total						214.39	14.83
Simply to Impress	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	257363891	December	95.40	6.60
Simply to Impress Total						(30.00)	(2.08)
Michaels	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	12072023	December	708.36	49.00
Michaels Total						708.36	49.00
Smart & Final	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	12112023 12132023	December December	49.76	3.44
Smart & Final Total						49.76	3.44
Ralphs	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	12112023	December	18.43	1.27
Ralphs Total						18.43	1.27
Costco Delivery	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	1080485523	December	60.43	4.18
Costco Delivery Total						32.58	2.25
Big 5 Sporting Goods	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	1735	December	93.01	6.43
Big 5 Sporting Goods Total						93.01	6.43

Transaction Details
IQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	IQ
Wood Ranch Moorpark Catering	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	23121340162129900	December	1,331.94	92.14
	Office Expense Total					1,331.94	92.14
Wood Ranch Moorpark Catering Total						1,331.94	92.14
Grand Total						110,215.06	8,489.73

IQ Academy at Los Angeles
Board Disbursements A/P Payment History
January 01, 2024 - January 31, 2024

Vendor	Description	Total
K12 MANAGEMENT INC	OLS, Materials, Computers, Support Services, Technology	1,009,042.99
Insperty	PEO - Payroll Services and HR Admin Services provider	628,600.89
California Virtual Academy@ Los Angeles	Intercompany Settlement	172,980.00
LACOE Division of School Financial Svcs	STRS Retirement	167,865.99
California Department of Education	CA Pre-K Prog Planning & Implementation AB130	131,213.00
California Virtual Academy@ San Diego	Intercompany Settlement	35,640.00
California Virtual Academy@ Kings	Intercompany Settlement	31,506.00
Summit View School	Special Education Contracted Services	21,420.84
School Pathways LLC	Annual Subscription - Quarterly	18,912.41
Green Hasson Janks	Professional Services	11,350.00
Specialized Education of California, Inc.	Special Education Contracted Services	11,237.21
Rids Brother Company Inc	Transportation Services	10,450.00
Anchor Counseling & Education Solutions	Special Education Contracted Services	10,351.25
El Paseo Children's Center, Inc.	Special Education Contracted Services	10,316.40
ECE 4 Autism	Special Education Contracted Services	9,121.70
Vista Del Mar/Vista School	Special Education Contracted Services	8,653.92
Effectual Educational Consulting Service	Special Education Services	8,578.50
E-Therapy LLC	Special Education Contracted Services	7,894.63
California State Board of Equalization	Use Tax TRUE-UP	6,838.69
Sunrise School	SAI & Related Services	5,772.10
California Teachers Association	Special Education Contracted Services	5,189.12
Village Glen School	Special Education Contracted Services	4,682.44
Bridgeport School	Special Education Contracted Services	4,538.85
Augmentative Communications Solutions	Special Education Contracted Services	4,526.67
Christy Bock dba Cornerstone Educational Solutions	Special Education Contracted Services	4,029.17
Braille Abilities, LLC	Special Education Orientation and Mobility Services	3,866.25
Communicology, Inc., DBA Connect Teletherapy	Special Education Contracted Services	3,846.25
National TeleTherapy Resources, a Speech Pathology Corp.	Special Education Contracted Services	3,650.76
TheraStaffers	Special Education Contracted Services - Speech and Language Therapy	2,806.00
Grace Speech Therapy Corp.	SLP IEP Attendance	2,590.00
PresenceLearning, Inc.	Special Education Contracted Services - Speech and Language Therapy	2,494.90
AXIS Teletherapy	Special Education Contracted Services - Speech Report Reviews	2,443.46
EMHSports USA, Inc	Special Education Contracted Services	2,210.00
EverDriven Technologies LLC	Fuel Surcharge	2,190.98
Kadiant, LLC	Special Education Contracted Services	1,978.00
MK Innovations Inc dba The Silly Room	Special Education Contracted Services	1,745.00
Speech Guy, LLC	Special Education Contracted Services	1,692.50
Christopher Chaidez dba Upward Bound School Inc.	Special Education Contracted Services	1,665.84
Law Offices of Young, Minney & Corr, LLP	Legal Services	1,527.50
Virtual Technologies Group, Inc	Laptops	1,451.60
Arc Speech Pathology Network DBA Arc Therapy Network	Special Education Contracted Services	1,446.25
PrentGraf Ltd dba TalkPath Live	Special Education Contracted Services	934.25
The Stepping Stones Group LLC	Special Education Contracted Services	729.87
A1 Speech Therapy, Inc.	Special Education Contracted Services	473.75
The Miri Center. A Professional Psychological Corporation	Special Education Contracted Services	437.50
Children's Therapy Network	Special Education Contracted Services	393.75
Amazon Capital Services	Staff Office Supplies	371.19
Bridge The Gap Sped, LLC	Special Education Contracted Services	302.50
Adapted Child's Play	Special Education Contracted Services	280.00
Academic Excellence	Custom ID Cards	226.95
Partners in Special Education	Special Education Contracted Services	165.00
Oxford Consulting Services	Special Education Contracted Services	150.00
Chase Boyle dba Snow Counseling	Special Education Contracted Services	30.00
City Printing & Graphics	Business cards and badges	21.45
Grand Total		2,382,834.27

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
January 01, 2024 - January 31, 2024

Options: Show Zeros					
Transaction	Bill Type	Date	Document Number	Memo	Amount
Bill Payment #5337 - Arc Speech Pathology Network DBA Arc Therapy Network(IQ Academy)	Bill	01/25/2024	INV-00663		(343.75)
	Bill Payment	01/26/2024	5337		343.75
Bill Payment #5302 - Arc Speech Pathology Network DBA Arc Therapy Network(IQ Academy)	Bill	01/13/2024	INV-00636		(687.50)
	Bill	01/13/2024	INV-00649		(415.00)
	Bill Payment	01/17/2024	5302		1,102.50
					0.00
Bill Payment #5311 - Communicology, Inc., DBA Connect Teletherapy(IQ Academy)	Bill	01/13/2024	INV-01085		(3,472.50)
	Bill	01/13/2024	INV-01089		(373.75)
	Bill Payment	01/17/2024	5311		3,846.25
					0.00
Bill Payment #5347 - Effectual Educational Consulting Service(IQ Academy)	Bill	01/25/2024	INV-07435		(1,016.00)
	Bill	01/25/2024	INV-07441		(1,315.00)
	Bill	01/25/2024	INV-07449		(570.00)
	Bill	01/25/2024	INV-07454		(420.00)
	Bill	01/25/2024	INV-07469		(375.00)
	Bill	01/25/2024	INV-07477		(72.50)
	Bill	01/25/2024	INV-07480		(390.00)
	Bill	01/25/2024	INV-07482		(930.00)
	Bill	01/25/2024	INV-07492		(140.00)
	Bill	01/25/2024	INV-07506		(1,140.00)
	Bill	01/25/2024	INV-07513		(480.00)
	Bill Payment	01/26/2024	5347		6,848.50
Bill Payment #5313 - Effectual Educational Consulting Service(IQ Academy)	Bill	01/13/2024	INV-07413		(950.00)
	Bill	01/13/2024	INV-07420		(780.00)
	Bill Payment	01/17/2024	5313		1,730.00
					0.00
Bill Payment #5315 - EMHSports USA, Inc(IQ Academy)	Bill	01/13/2024	INV-03408		(680.00)
	Bill	01/13/2024	INV-03415		(850.00)
	Bill	01/13/2024	INV-03432		(680.00)
	Bill Payment	01/17/2024	5315		2,210.00
					0.00
Bill Payment #5345 - E-Therapy LLC(IQ Academy)	Bill	01/25/2024	INV-07159		(112.68)
	Bill	01/25/2024	INV-07151		(196.61)
	Bill	01/25/2024	INV-07166		(473.80)
	Bill	01/25/2024	INV-07175		(286.50)
	Bill Payment	01/26/2024	5345		1,069.59
Bill Payment #5312 - E-Therapy LLC(IQ Academy)	Bill	01/13/2024	INV-07112		(4,138.70)
	Bill	01/13/2024	INV-07113		(1,768.10)
	Bill	01/13/2024	INV-07138		(918.24)
	Bill Payment	01/17/2024	5312		6,825.04
					0.00
Bill Payment #ACH 1/22/24 - K12 MANAGEMENT INC	Bill	05/12/2023	iQ - INV-003-10364 - May 23 - COM		(37,325.00)
	Bill	05/12/2023	iQ - INV-003-10413 - May 23 - MAT		(19,442.50)
	Bill	05/12/2023	iQ - INV-003-10457 - May 23 - OLS		(185,586.00)
	Bill	05/12/2023	iQ - INV-003-10500 - Apr 2023 - SS&T		(302,192.00)
	Bill	06/15/2023	iQ - INV-003-10698 - May 2023 - SS&T		(283,725.00)
	Bill	05/17/2023	iQ - INV-003-10545 - Apr 23 - Lease		(2,774.24)
	Bill	06/19/2023	iQ - INV-003-10722 - Jun 23 - MAT		(16,271.50)
	Bill	06/19/2023	iQ - INV-003-10765 - Jun 23 - OLS		(44,318.51)
	Bill	04/20/2023	iQ - INV-003-10152 - Mar 23 - Lease		(2,774.24)
	Bill	04/20/2023	iQ - INV-003-10256 - FY2023 - STAR360		(14,179.00)
	Bill	04/21/2023	INV-003-10123 - FY22 M&T		(93,095.00)
	Bill	04/21/2023	True Up		
	Bill	04/21/2023	iQ - INV-003-10292 - FY2023 - 7Mindsets		(7,360.00)
	Bill Payment	01/22/2024	ACH 1/22/24		1,009,042.99

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
January 01, 2024 - January 31, 2024

					0.00
					(376.25)
Bill Payment #5321 - National TeleTherapy Resources, a Speech Pathology Corp.(IQ Academy)	Bill	01/13/2024	INV-05761		
	Bill	01/13/2024	INV-05777		(440.00)
	Bill	01/13/2024	INV-05789		(1,430.61)
	Bill	01/13/2024	INV-05802		(428.75)
	Bill	01/13/2024	INV-05815		(241.25)
	Bill	01/13/2024	INV-05831		(733.90)
	Bill Payment	01/17/2024	5321		3,650.76
					0.00
Bill Payment #5351 - PresenceLearning, Inc.(IQ Academy)	Bill	01/25/2024	INV-08448		(132.50)
	Bill	01/25/2024	INV-08476		(990.52)
	Bill	01/25/2024	INV-08477		(1,041.88)
	Bill	01/25/2024	INV-08478		(330.00)
	Bill Payment	01/26/2024	5351		2,494.90
					0.00
					(1,692.50)
Bill Payment #5326 - Speech Guy, LLC(IQ Academy)	Bill	01/13/2024	INV-00941		
	Bill Payment	01/17/2024	5326		1,692.50
					0.00
Bill Payment #5323 - PrentGraf Ltd dba TalkPath Live(IQ Academy)	Bill	01/13/2024	INV-00769		(934.25)
	Bill Payment	01/17/2024	5323		934.25
					0.00
Bill Payment #5320 - MK Innovations Inc dba The Silly Room(IQ Academy)	Bill	01/13/2024	INV-00569		(1,745.00)
	Bill Payment	01/17/2024	5320		1,745.00
					0.00
Bill Payment #5359 - Virtual Technologies Group, Inc(IQ Academy)	Bill	01/25/2024	205980		(1,451.60)
	Bill Payment	01/26/2024	5359		1,451.60
					0.00
Bill Payment #5336 - Anchor Counseling & Education Solutions(IQ Academy)	Bill	01/25/2024	INV-06587		(5,702.50)
	Bill	01/25/2024	INV-06594		(420.00)
	Bill Payment	01/26/2024	5336		6,122.50
Bill Payment #5301 - Anchor Counseling & Education Solutions(IQ Academy)	Bill	01/13/2024	INV-06540		(3,091.25)
	Bill	01/13/2024	INV-06546		(350.00)
	Bill	01/13/2024	INV-06558		(437.50)
	Bill	01/13/2024	INV-06567		(350.00)
	Bill Payment	01/17/2024	5301		4,228.75
					0.00
Bill Payment #5319 - Law Offices of Young, Minney & Corr, LLP(IQ Academy)	Bill	01/13/2024	8210		(1,527.50)
	Bill Payment	01/17/2024	5319		1,527.50
					0.00
Bill Payment #5357 - TheraStaffers(IQ Academy)	Bill	01/25/2024	INV-00387		(2,806.00)
	Bill Payment	01/26/2024	5357		2,806.00
					0.00
Bill Payment #5354 - Sunrise School(IQ Academy)	Bill	01/25/2024	IQA1123SR		(5,772.10)
	Bill Payment	01/26/2024	5354		5,772.10
					0.00
Bill Payment #5358 - Village Glen School(IQ Academy)	Bill	01/25/2024	IQA1123VG		(4,682.44)
	Bill Payment	01/26/2024	5358		4,682.44
					0.00
Bill Payment #ACH 01/30/24 - California State Board of Equalization(IQ Academy)	Bill	12/18/2023		Use Tax for Dec 2023	(6,838.69)
	Bill Payment	01/30/2024	ACH 01/30/24		6,838.69
Bill Credit #16418033 - California State Board of Equalization(IQ Academy)	Bill	12/18/2023		Use Tax for Dec 2023	(1,474.31)
	Bill Credit	01/29/2024		Use Tax TRUE-UP for Dec 2023	1,474.31
					0.00
Bill Payment #5350 - Partners in Special Education(IQ Academy)	Bill	01/25/2024	INV-00998		(165.00)
	Bill Payment	01/26/2024	5350		165.00
					0.00
Bill Payment #iQ-ACH 01/29 STRS - LACOE Division of School Financial Svcs(IQ Academy)	Bill	01/30/2024	IQ - Jan 2024 STRS	IQ - Jan 2024 STRS	(167,865.99)
	Bill Payment	01/29/2024	IQ-ACH 01/29 STRS	IQ - Jan 2024 STRS	167,865.99
					0.00
Bill Payment #ACH's in Jan 2024 - Insperity(IQ Academy)	Bill	01/30/2024		IQ Payroll for Jan 2024	(628,600.89)

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
January 01, 2024 - January 31, 2024

Bill Payment #ACH's in Jan 2024 - Insuperity(IQ Academy)	Bill Payment	01/30/2024	ACH's in Jan 2024	628,600.89
				0.00
Bill Payment #5335 - Amazon Capital Services(IQ Academy)	Bill	01/25/2024	19FG-VTCY-X4F7	(111.71)
	Bill	01/25/2024	16XD-CCPC-L4Y7	(245.59)
	Bill	01/25/2024	19VV-RFPD-P9WF	(13.89)
	Bill Payment	01/26/2024	5335	371.19
				0.00
Bill Payment #5349 - Grace Speech Therapy Corp.(IQ Academy)	Bill	01/25/2024	INV-00490	(750.00)
	Bill	01/25/2024	INV-00491	(750.00)
	Bill Payment	01/26/2024	5349	1,500.00
				(1,090.00)
Bill Payment #5316 - Grace Speech Therapy Corp.(IQ Academy)	Bill	01/13/2024	INV-00471	
	Bill Payment	01/17/2024	5316	1,090.00
				0.00
Bill Payment #5355 - The Miri Center. A Professional Psychological Corporation(IQ Academy)	Bill	01/25/2024	INV-00388	(437.50)
	Bill Payment	01/26/2024	5355	437.50
				0.00
Bill Payment #5334 - Adapted Child's Play(IQ Academy)	Bill	01/25/2024	INV-00366	(280.00)
	Bill Payment	01/26/2024	5334	280.00
				0.00
Bill Payment #5317 - Green Hasson Janks(IQ Academy)	Bill	01/13/2024	83933 - Partial	(11,350.00)
	Bill Payment	01/17/2024	5317	11,350.00
				0.00
Bill Payment #5305 - Bridge The Gap Sped, LLC(IQ Academy)	Bill	01/13/2024	INV-00140	(302.50)
	Bill Payment	01/17/2024	5305	302.50
				0.00
Bill Payment #5309 - Christopher Chaidez dba Upward Bound School Inc.(IQ Academy)	Bill	01/13/2024	INV-00291	(1,665.84)
	Bill Payment	01/17/2024	5309	1,665.84
				0.00
Bill Payment #5332 - California Virtual Academy@ Los Angeles(IQ Academy)	Bill	01/22/2024		(172,980.00)
	Bill Payment	01/22/2024	5332	172,980.00
				0.00
Bill Payment #5340 - Braille Abilities, LLC(IQ Academy)	Bill	01/25/2024	INV-00152	(82.50)
	Bill	01/25/2024	INV-00147	(412.50)
	Bill	01/25/2024	INV-00146	(990.00)
	Bill	01/25/2024	INV-00148	(123.75)
	Bill Payment	01/26/2024	5340	1,608.75
				(2,257.50)
Bill Payment #5304 - Braille Abilities, LLC(IQ Academy)	Bill	01/13/2024	INV-00136	
	Bill Payment	01/17/2024	5304	2,257.50
				0.00
Bill Payment #5338 - Augmentative Communications Solutions(IQ Academy)	Bill	01/25/2024	INV-00413	(155.00)
	Bill Payment	01/26/2024	5338	155.00
				(3,700.00)
Bill Payment #5303 - Augmentative Communications Solutions(IQ Academy)	Bill	01/13/2024	INV-00405	
	Bill	01/13/2024	INV-00403	(671.67)
	Bill Payment	01/17/2024	5303	4,371.67
				0.00
Bill Payment #5356 - The Stepping Stones Group LLC(IQ Academy)	Bill	01/25/2024	INV-00212	(91.12)
	Bill	01/25/2024	INV-00210	(35.25)
	Bill Payment	01/26/2024	5356	126.37
				(131.25)
Bill Payment #5328 - The Stepping Stones Group LLC(IQ Academy)	Bill	01/13/2024	INV-00179	
	Bill	01/13/2024	INV-00184	(217.00)
	Bill	01/13/2024	INV-00201	(159.25)
	Bill	01/13/2024	INV-00193	(96.00)
	Bill Payment	01/17/2024	5328	603.50
				0.00
Bill Payment #5307 - California Teachers Association(IQ Academy)	Bill	01/13/2024	Union Dues - 122023	(5,189.12)
	Bill Payment	01/17/2024	5307	5,189.12
				0.00
Bill Payment #5314 - El Paseo Children's Center, Inc.(IQ Academy)	Bill	01/13/2024	INV-00880	(2,100.00)

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
January 01, 2024 - January 31, 2024

Bill Payment #5314 - El Paseo Children's Center,	Bill	01/13/2024	INV-00885	(6,339.54)
	Bill	01/13/2024	INV-00897	(1,876.86)
	Bill Payment	01/17/2024	5314	10,316.40
				0.00
Bill Payment #5360 - Vista Del Mar/Vista School (NPS)(IQ Academy)	Bill	01/25/2024	1223 - RSY	(4,200.74)
	Bill Payment	01/26/2024	5360	4,200.74
				(4,453.18)
Bill Payment #5329 - Vista Del Mar/Vista School (NPS)(IQ Academy)	Bill	01/13/2024	1123 - RSY	
	Bill Payment	01/17/2024	5329	4,453.18
				0.00
				(2,093.00)
Bill Payment #5339 - Axis Teletherapy(IQ Academy)	Bill	01/25/2024	INV-00216	
	Bill	01/25/2024	INV-00210	(25.96)
	Bill	01/25/2024	INV-00229	(324.50)
	Bill Payment	01/26/2024	5339	2,443.46
				0.00
Bill Payment #5330 - Summit View School(IQ Academy)	Bill Payment	01/18/2024	5330	5,301.24
Bill Payment #5327 - Summit View School(IQ Academy)			Manual Invoice (duplicate Inv #) CVA0923SVW	
	Bill	01/13/2024	CVA1123SVW	(4,465.36)
	Bill	01/13/2024	IQA1023SVW-Revised	(11,654.24)
	Bill Payment	01/17/2024	5327	16,119.60
				5,301.24
				(15.00)
Bill Payment #5342 - Chase Boyle dba Snow Counseling(IQ Academy)	Bill	01/25/2024	INV-00164	
	Bill Payment	01/26/2024	5342	15.00
				(15.00)
Bill Payment #5308 - Chase Boyle dba Snow Counseling(IQ Academy)	Bill	01/13/2024	INV-00142	
	Bill Payment	01/17/2024	5308	15.00
				0.00
Bill Payment #5343 - Children's Therapy Network(IQ Academy)				(218.75)
	Bill	01/25/2024	INV-01109	
	Bill	01/25/2024	INV-01112	(175.00)
	Bill Payment	01/26/2024	5343	393.75
				0.00
Bill Payment #5310 - Christy Bock dba Cornerstone Educational Solutions(IQ Academy)				(4,029.17)
	Bill	01/13/2024	INV-00341	
	Bill Payment	01/17/2024	5310	4,029.17
				0.00
				(2,190.98)
Bill Payment #5348 - EverDriven Technologies LLC(IQ Academy)	Bill	01/25/2024	47475	
	Bill Payment	01/26/2024	5348	2,190.98
				0.00
Bill Payment #5318 - Kadiant, LLC(IQ Academy)	Bill	01/13/2024	INV-00069	(68.00)
	Bill	01/13/2024	INV-00070	(32.50)
	Bill	01/13/2024	INV-00066	(1,877.50)
	Bill Payment	01/17/2024	5318	1,978.00
				0.00
				(473.75)
Bill Payment #5299 - A1 Speech Therapy, Inc.(IQ Academy)	Bill	01/13/2024	INV-00242	
	Bill Payment	01/17/2024	5299	473.75
				0.00
				(21.45)
Bill Payment #5344 - City Printing & Graphics(IQ Academy)	Bill	01/25/2024	24-31265	
	Bill Payment	01/26/2024	5344	21.45
				0.00
Bill Payment #5346 - ECE 4 Autism(IQ Academy)	Bill	01/25/2024	02203274	(3,884.20)
	Bill	01/25/2024	02203307	(5,237.50)
	Bill Payment	01/26/2024	5346	9,121.70
				0.00
Bill Payment #5330 - Summit View School(IQ Academy)	Journal	02/13/2024	JE-207-1854	(5,301.24)
			Dup Inv Manual Invoice (duplicate Inv #) CVA0923SVW	(5,301.24)
Bill Payment #5300 - Academic Excellence(IQ Academy)				(226.95)
	Bill	01/13/2024	457052	
	Bill Payment	01/17/2024	5300	226.95
				0.00
				(59,408.00)
Bill Payment #5306 - California Department of Education(IQ Academy)	Bill	01/13/2024	C-071034	
	Bill	01/13/2024	C-071039	(71,805.00)
	Bill Payment	01/17/2024	5306	131,213.00
				0.00
Bill Payment #5322 - Oxford Consulting Services(IQ Academy)				(50.00)
	Bill	01/13/2024	INV-01544	
	Bill	01/13/2024	INV-01545	(100.00)

K12 : SA : Full Financials CA Node : IQLA
Board Disbursements A/P Payment History by Vendor
January 01, 2024 - January 31, 2024

Bill Payment #5322 - Oxford Consulting Services(IQ Academy)	Bill Payment	01/17/2024	5322		150.00
					0.00
Bill Payment #5324 - Rids Brother Company Inc(IQ Academy)	Bill	01/13/2024	1390		(5,450.00)
	Bill	01/13/2024	1395		(5,000.00)
	Bill Payment	01/17/2024	5324		10,450.00
					0.00
Bill Payment #5353 - Specialized Education of California, Inc.(IQ Academy)	Bill	01/25/2024	INV181888		(2,724.04)
	Bill	01/25/2024	INV182300		(3,827.06)
	Bill Payment	01/26/2024	5353		6,551.10
					(4,686.11)
Bill Payment #5325 - Specialized Education of California, Inc.(IQ Academy)	Bill	01/13/2024	INV179580		
	Bill Payment	01/17/2024	5325		4,686.11
					0.00
Bill Payment #5331 - California Virtual Academy@ Kings(IQ Academy)	Bill	01/22/2024		IQ * Interco payment to CAVAKINGS - Jan 2024	(31,506.00)
	Bill Payment	01/22/2024	5331	IQ * Interco payment to CAVAKINGS - Jan 2024	31,506.00
					0.00
Bill Payment #5333 - California Virtual Academy@ San Diego(IQ Academy)	Bill	01/22/2024		IQ * Interco payment to CAVASD - Jan 2024	(35,640.00)
	Bill Payment	01/22/2024	5333	IQ * Interco payment to CAVASD - Jan 2024	35,640.00
					0.00
Bill Payment #5341 - Bridgeport School(IQ Academy)	Bill	01/25/2024	IQA11238P		(4,538.85)
	Bill Payment	01/26/2024	5341		4,538.85
					0.00
Bill Payment #5352 - School Pathways LLC(IQ Academy)	Bill	01/25/2024	140-INV5992		(18,912.41)
	Bill Payment	01/26/2024	5352		18,912.41
					0.00
					0.00
Total					2,382,834.27

Transaction Summary
IQ Academy California Los Angeles

Vendor	Amount
Clark Pest Control of Stockton, Inc.	3,306.12
Pitney Bowes Bank Inc Purchase Power	2,331.96
Barrington Staffing Services	1,208.82
Document Tracking Services	920.80
AppleOne Employment Services	857.08
Effectual Educational Consulting Service	675.94
FusionPlus Inc	518.85
UPS	415.04
De Lage Landen Financial Services Inc.	367.12
Staples	303.61
AT&T Mobility	286.33
The Back Room Inc	237.98
Supreme Facility Services, Inc.	227.60
Southern California Edison	163.53
AXIS Teletherapy	157.90
ULINE	153.52
Comm-Core	141.73
Quill Corporation	112.29
Bill.com	110.38
Ontario Refrigeration	101.49
Certified Languages International	92.25
Amazon	84.82
Carmen Gomez Ruiz	83.02
Verizon Wireless	70.12
UBEO Business Services	57.99
ADT Commercial	54.55
Marriott Burbank	54.42
Red Robin	51.09
Amazon Capital Services	43.27
Doctors Wellness Company LLC dba WellnessMart MD	34.31
Waste Management	29.08
School Services of California, Inc.	17.30
Western Exterminator Company	17.27
Sparkletts	16.04
Grub Hub - Western Bagel	13.20
Paper Recycling & Shredding	7.47
Party City	3.71
Krispy Kreme Doughnuts	2.64
Smart & Final	2.30
99 Cents Only Stores	1.56
Grub Hub - 7-Eleven	1.51
Grand Total	13,335.99

Transaction Details
iQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	iQ
Carmen Gomez Ruiz	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 2097 LLC 2098 LLC 2045	December December (12/23) January (1/5)	600.00 100.00 500.00 1,200.00	41.51 6.92 34.59 83.02
	Operations and Housekeeping Services Total					1,200.00	83.02
Carmen Gomez Ruiz Total						1,200.00	83.02
Paper Recycling & Shredding	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 561964	December (12/7)	108.00	7.47
	Office Expense Total					108.00	7.47
Paper Recycling & Shredding Total						108.00	7.47
UPS	Shipping	54302 Postage & Delivery Expense : Messenger & Delivery	101 General	LLC 000073Y68E014 LLC 000073Y68E503 LLC 000073Y68E513 LLC 000073Y68E523 LLC 000073Y68E024 LLC 000073Y68E034 LLC 0000V9159W014 LLC 0000V9159W503 LLC 0000V9159W513 LLC 0000V9159W523 LLC 0000V9159W024 LLC 0000V9159W034	January (1/6) December (12/16) December (12/23) December (12/30) January (1/13) January (1/20) January (1/6) December (12/16) December (12/23) December (12/30) January (1/13) January (1/20)	404.56 2,123.32 535.61 96.23 605.94 864.67 197.71 509.87 130.55 36.00 243.52 197.16 5,945.14	27.99 146.89 37.05 6.66 41.92 59.82 14.24 36.73 9.40 2.59 17.54 14.20 415.04
	Shipping Total					5,945.14	415.04
UPS Total						5,945.14	415.04
Waste Management	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 6806596-0283-2 LLC 6806614-0283-3	January January	167.38 253.00 420.38	11.53 17.50 29.08
	Operations and Housekeeping Services Total					420.38	29.08
Waste Management Total						420.38	29.08
Barrington Staffing Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 43211 LLC 43240 LLC 43294 LLC 43314 LLC 43211 LLC 43240 LLC 43294 LLC 43314	December (12/17) December (12/24) January (1/7) January (1/14) December (12/17) December (12/24) January (1/7) January (1/14)	3,145.38 3,433.01 4,006.49 1,142.77 975.68 732.67 383.26 17,340.13	217.60 237.50 277.17 82.32 70.28 52.78 27.61 1,208.82
	Outside Service Total					17,340.13	1,208.82
Barrington Staffing Services Total						17,340.13	1,208.82
FusionPlus Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-1006	January	7,500.00	518.85
	Outside Service-General Total					7,500.00	518.85
FusionPlus Inc Total						7,500.00	518.85
Sparkletts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 15182654 122423	January	231.82	16.04
	Office Expense Total					231.82	16.04
Sparkletts Total						231.82	16.04
Document Tracking Services	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Ser	LLC T-930650068	December	2,240.11	920.80
	Outside Service-General Total					2,240.11	920.80
Document Tracking Services Total						2,240.11	920.80
Verizon Wireless	Telephone - Administration	56504 Program Fees & Other Instructional : Admin - Telephone	101 General	LLC 9953321272	December	1,013.61	70.12
	Telephone - Administration Total					1,013.61	70.12
Verizon Wireless Total						1,013.61	70.12
Certified Languages International	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	320 Supp- ELD Ser	LLC 74586123123	December	1,443.00	92.25
	Outside Service-General Total					1,443.00	92.25
Certified Languages International Total						1,443.00	92.25
Comm-Core	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 1082415	January	2,048.70	141.73
	Communications Total					2,048.70	141.73
Comm-Core Total						2,048.70	141.73
Supreme Facility Services, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 3730	January	3,290.00	227.60
	Operations and Housekeeping Services Total					3,290.00	227.60
Supreme Facility Services, Inc. Total						3,290.00	227.60
Amazon	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	112-4562889-1446636 112-5393659-8092228 112-5190425-5796228 112-1740738-8527443 112-9547249-1821042 111-9810533-2274626 111-3441323-6937812 111-6283719-0456235 111-6940541-1741060 111-3278614-5718615 111-0360445-7177072 111-1123860-3094618 111-0886700-6822659 111-8377512-0718658	January January January January January January January January January January January January January January	270.08 112.66 117.95 9.00 25.74 85.37 126.54 23.12 25.60 28.24 48.91 16.08 254.16 82.67 1,226.12	18.68 7.79 8.16 0.62 1.78 5.91 8.75 1.60 1.77 1.95 3.38 1.11 17.58 5.72 84.82
	Office Expense Total					1,226.12	84.82
Amazon Total						1,226.12	84.82
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 36082166 LLC 36109053	December (12/8) December (12/11)	257.98 996.04	17.85 68.91

Transaction Details
iQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	iQ
Quill Corporation	Office Expense	52802 Office Supplies Expense : Office	101 General	LLC 36216237 LLC 36415654	December (12/15) January (1/2)	175.84 193.31	12.16 13.37
Quill Corporation Total	Office Expense Total					1,623.17	112.29
AT&T Mobility	Communications	53801 Phone & Internet Expense : Telephone	101 General	LLC 6554165803 LLC 80557846671578 122823 LLC 1184706803	December January December	642.14 1,748.36	44.42 120.95
AT&T Mobility Total	Communications Total					4,138.86	286.33
The Back Room Inc	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC INV-2506	December (12/20)	3,440.00	237.98
The Back Room Inc Total	Outside Service-General Total					3,440.00	237.98
AppleOne Employment Services	Outside Service	51806 Professional Svcs & Outside Labor : Outside Labor/Temporary Help	101 General	LLC 01-6773356 LLC 01-6778237 LLC 01-6782602 LLC 01-6792569 LLC 01-6796224 LLC 01-6796225	December (12/9) December (12/16) December (12/23) January (1/6) January (1/13) January (1/13)	3,720.43 2,253.05 2,948.68 263.93 2,683.20	257.38 155.87 203.99 18.26 185.62
AppleOne Employment Services Total	Outside Service Total					12,389.16	857.08
Doctors Wellness Company LLC dba WellnessMart MD	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC CVA20231231	December	496.00	34.31
Doctors Wellness Company LLC dba WellnessMart MD Total	Outside Service-General Total					496.00	34.31
Western Exterminator Company	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 55402553	December (12/6)	249.60	17.27
Western Exterminator Company Total	Operations and Housekeeping Services Total					249.60	17.27
Bill.com	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	24015747598	January	1,381.00	110.38
Bill.com Total	Dues and Memberships Total					1,381.00	110.38
ADT Commercial	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 153131027 LLC 153487002	January February	394.23 394.23	27.27 27.27
ADT Commercial Total	Operations and Housekeeping Services Total					788.46	54.55
AXIS Teletherapy	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 2412	December (12/31)	2,600.00	157.90
AXIS Teletherapy Total	Subagreements for Services Total					2,600.00	157.90
Southern California Edison	Utilities	53302 Rent and Utilities : Utilities, CAM, and Real Estate	101 General	LLC 700203189681 011024	December	2,363.77	163.53
Southern California Edison Total	Utilities Total					2,363.77	163.53
Effectual Educational Consulting Service	Subagreements for Services	51817 Professional Svcs & Outside Labor : Special Education Professional Services	280 SPED	LLC 11663 LLC 11250	November August (8/31)	5,250.00 11,130.00	318.84 675.94
Effectual Educational Consulting Service Total	Subagreements for Services Total					11,130.00	675.94
School Services of California, Inc.	Outside Service-General	51801 Professional Svcs & Outside Labor : Other Professional Services	101 General	LLC 0140340-IN	January	250.00	17.30
School Services of California, Inc. Total	Outside Service-General Total					250.00	17.30
ULINE	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 173061950	January (1/11)	2,219.10	153.52
ULINE Total	Office Expense Total					2,219.10	153.52
Pitney Bowes Bank Inc Purchase Power	Postage	54301 Postage & Delivery Expense : Postage	101 General	LLC 8000-9090-1005- 2145 121723 LLC 8000-9090-1005- 2145 011624	November December	17,445.03 16,263.44	1,206.85 1,125.11
Pitney Bowes Bank Inc Purchase Power Total	Postage Total					33,708.47	2,331.96
Smart & Final	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	12202023	December	33.28	2.30
Smart & Final Total	Office Expense Total					33.28	2.30
Amazon Capital Services	Dues and Memberships	55801 Dues, Memberships & Research Svcs : Memberships	101 General	LLC 1DVR-94NR-K3C6	December (12/1)	374.30	25.89
Amazon Capital Services	Non K12 Curriculum	56410 Program Fees & Other Instructional : Program Fees - Non K12 Curriculum	280 SPED	LLC 1QCV-LR9L-6DXQ	January (1/2)	241.20	17.37
Amazon Capital Services Total	Non K12 Curriculum Total					241.20	17.37
Clark Pest Control of Stockton, Inc.	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC 34586222	November (11/25)	47,790.00	3,306.12
Clark Pest Control of Stockton, Inc. Total	Operations and Housekeeping Services Total					47,790.00	3,306.12
De Lage Landen Financial Services Inc.	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 81549525 LLC 81759092	December January	2,653.35 5,306.70	183.56 367.12
De Lage Landen Financial Services Inc. Total	Equipment Rental Expense Total					5,306.70	367.12
Staples	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	LLC 3554336489 LLC 3554336490 LLC 3556524688	December (12/8) December (12/8) January (1/6)	2,536.53 77.32 1,774.79	175.48 5.35 122.78
Staples Total	Office Expense Total					4,388.64	303.61
Ontario Refrigeration	Operations and Housekeeping Services	53400 Rent and Utilities : Repairs and Maintenance	101 General	LLC GW29061 LLC GW29597M	January (1/12) January (1/6)	661.08 806.00	45.73 55.76
	Operations and Housekeeping Services Total					1,467.08	101.49

Transaction Details
IQ Academy - LA

Employee/Vendor	Description for Coding Purposes	GL Account (Added)	Class	Invoice Number	Time Period	Total Invoice Amount	IQ
Ontario Refrigeration Total						1,467.08	101.49
UBEO Business Services	Equipment Rental Expense	55304 Facilities & Equipment Rental Expense : Equipment Rental	101 General	LLC 4376834	January (1/12)	838.20	57.99
UBEO Business Services Total						838.20	57.99
99 Cents Only Stores	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	12132023	December	22.62	1.56
99 Cents Only Stores Total						22.62	1.56
Krispy Kreme Doughnuts	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	23397606694928300	December	38.17	2.64
Krispy Kreme Doughnuts Total						38.17	2.64
Grub Hub - Western Bagel	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	60812472-7639579	December	96.78	6.70
Grub Hub - Western Bagel Total						96.78	6.70
Marriott Burbank	Travel and Conferences	66001 SG&A - Conferences and Events Expense : Events-Information Sessions	160 EDU EFF	1052024	January	1,000.00	54.42
Marriott Burbank Total						1,000.00	54.42
Grub Hub - 7-Eleven	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	58692493-2131945	January	21.89	1.51
Grub Hub - 7-Eleven Total						21.89	1.51
Party City	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	897643940-B	January	53.63	3.71
Party City Total						53.63	3.71
Red Robin	Office Expense	52802 Office Supplies Expense : Office Supplies - COS	101 General	591524	January	738.50	51.09
Red Robin Total						738.50	51.09
Grand Total						183,289.58	13,335.99

APPROVED

**TO: IQ ACADEMY CALIFORNIA – LOS ANGELES
GOVERNING BOARD**

BOARD REPORT #03

VIA: IQ ACADEMY STAFF
March 12, 2024

SUBJECT: Approval of Selection of Independent Auditors for FY 2023-24, FY 2024-25, and FY 2025-26

PROPOSAL:

It is proposed that the Governing Board of IQ Academy California – Los Angeles approve the attached resolution to select the independent auditors for fiscal years 2023-24, 2024-25, and 2025-26.

BACKGROUND:

California Education Code requires 1) all public schools like IQ Academy California – Los Angeles conduct annual, independent financial audits, 2) the board approve the selection of the school's independent auditors, and 3) the lead audit partner of the audit firm has not performed audit services for the School in each of the 6 previous fiscal years. The proposed auditing firm, Green Hasson Janks LLP, is the incumbent firm.

BUDGET IMPLICATIONS:

The impact on the budget is as follows, and does not include prospective changes in scope of work:

- FY 2023-24: \$46,600 (7% increase)
- FY 2024-25: \$48,500 (4% increase)
- FY 2025-26: \$50,100 (3.3% increase)

RECOMMENDATION:

It is recommended that the Governing Board:

1. Approve the attached resolution as presented.

RESPECTFULLY SUBMITTED:
Nicholas Stecken
Head of School

PREPARED BY:

Nicholas Stecken
Head of School

Francis "Paco" Burke
Chief Business Official

PRESENTED BY:

Nicholas Stecken
Head of School

Francis "Paco" Burke
Chief Business Official

Ayes: 3

No: 0

Abstain: 0

Approved: Yes Witnessed: *Casey Robinson* Date: 3/12/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Dr. Brian Huff	X					
Dr. Julie Mendoza	X					X
Ben Pace	X				X	

**RESOLUTION TO SELECT THE INDEPENDENT AUDITING FIRM
FOR
IQ Academy California – Los Angeles**

Whereas: IQ Academy California – Los Angeles is a charter school approved by the State of California Board of Education; and

Whereas: IQ Academy California – Los Angeles functions as a non-profit corporation; and

Whereas: The books and accounts of IQ Academy California – Los Angeles are required to be audited annually; and

Whereas: The Board desires to select the independent auditing firm of Green Hasson & Janks LLP to perform the independent audit for the 2023-24, 2024-25, and 2025-26 school years.

IT IS THEREFORE RESOLVED:

That: The following firm shall be selected as the independent auditing firm for the 2023-24, 2024-25, and 2025-26 school years:

Green Hasson & Janks LLP

Voice Vote:

Ayes: _____ No: _____

Date: _____

Certification of Board Secretary: _____

**TO: IQ ACADEMY CALIFORNIA- LOS ANGELES
GOVERNING BOARD**

APPROVED

BOARD REPORT #04

VIA: IQ ACADEMY STAFF

March 12, 2024

SUBJECT: 2023-2024 Employment Agreements and Terminations

PROPOSAL:

It is proposed that the Governing Board of the iQ Academy California- Los Angeles ratify the following 2023-2024 Employment Agreements and Terminations.

BACKGROUND:

iQ Academy California- Los Angeles offered contracts to teachers to meet the enrollment demands of the 2023-2024 school year.

New Hires:

Last Name	First Name	Title	FTE
Sandoval-Hernandez	Guadalupe	Teacher, Elementary, Substitute	0.0
Lee	Katherine	Teacher, Middle School	1.0
Johnson	Candace	Teacher, Middle School	1.0
Wood	Edwina	Teacher, Middle School, Substitute	0.0

Terminations/Resignations:

Last Name	First Name	Title	FTE
1) Lee	Katherine	Teacher, Middle School	1.0
2) Raper	Rhea	Teacher, K8	1.0

BUDGET IMPLICATIONS:

Funding for these positions is provided through State apportionment based on Average Daily Attendance as reported by the school.

RECOMMENDATIONS:

It is recommended the Governing Board:

1. Ratify the offered 2023-2024 Employment Agreements and Terminations
2. Authorize Designee of Board of Directors to sign the 2023-2024 Employment Agreements on behalf of IQ Academy California- Los Angeles.

RESPECTFULLY SUBMITTED:

Nicholas Stecken
Head of School

PREPARED BY:

Casey Robinson
Human Resources Administrator

PRESENTED BY:

Casey Robinson
Human Resources Administrator

Ayes: 3 No: 0 Abstain: 0

Approved: Yes Witnessed: *Casey Robinson* Date: 3/12/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Dr. Brian Huff	X					
Dr. Julie Mendoza	X					X
Ben Pace	X				X	

**TO: IQ ACADEMY CALIFORNIA- LOS ANGELES
GOVERNING BOARD**

BOARD REPORT #05

VIA: IQ ACADEMY STAFF

March 12, 2024

APPROVED

SUBJECT: iQ Academy Student Clubs and Activities Policy

PROPOSAL: It is proposed iQ Academy California- Los Angeles approve the iQ Academy Student Clubs and Activities Policy.

BACKGROUND: iQ Academy recognizes the benefits of students engaging in activities outside of the regular academic time which are non-curricular in nature. Participation in student groups or clubs enhances students' engagement with school, fosters a sense of community, and helps students to explore and develop non-academic interests. The formation of non-curricular student groups or clubs creates a limited open forum, and criteria has been developed to ensure consistency and safety across the school community.

BUDGET IMPLICATIONS: There are no budget implications.

RECOMMENDATIONS: It is recommended the Governing Board approve the iQ Academy Student Clubs and Activities Policy.

RESPECTFULLY SUBMITTED:

Nick Stecken
Head of School

PREPARED BY:

Cathy Wilson
Director of Student Engagement

PRESENTED BY:

Cathy Wilson
Director of Student Engagement

Ayes: 3 No: 0 Abstain: 0

Approved: Yes **Witnessed:** Cathy Wilson **Date:** 3/12/2024

Name	Aye	No	Abstain	Absent	Moved	Second
Dr. Brian Huff	X					
Dr. Julie Mendoza	X				X	
Ben Pace	X					X

IQ Academy Los Angeles - Student Clubs and Activities

iQ Academy recognizes the benefits of students engaging in activities outside of the regular academic time which are non-curricular in nature. Participation in student groups or clubs enhances students' engagement with school, fosters a sense of community, and helps students to explore and develop non-academic interests.

The formation of non-curricular student groups or clubs creates a limited open forum, and the following criteria apply.

Elementary School Clubs

IQ Academy Los Angeles (IQLA) faculty will initiate clubs in K-5 based on student interest. Administrative staff will email families to assess interest in returning/new clubs. If 5 or more students express interest in the club in K-2 or 3-5, administrative staff will seek a Faculty Advisor to support the club. The Faculty Advisor will provide each interested students' Learning Coach (LC) with a permission slip which will include the club's name and description. The LC must electronically sign and return the permission slip which will be housed in a designated SharePoint folder.

Approved clubs will be listed on the school's website, including the club's name, brief description, faculty advisor, and meeting details.

Set dates will be established annually to initiate new clubs.

Middle/High School Clubs

Students in grades 6-12 may initiate the formation of a student group or club.

All club formation shall be initiated only by students. School staff or parents shall not initiate the formation of student groups or clubs.

Set dates will be established annually to initiate new clubs.

All clubs are required to have a Faculty Advisor who will assist the students in the running of the student group or club but who shall not lead or direct the activities of the club. Each student group or club shall have a Faculty Advisor present at all meetings for supervision and support.

All student groups or clubs shall meet when the students who are participating in the club are not receiving academic instruction. Student group or club activities may not interfere with academic or required class time.

Meetings shall not materially and substantially interfere with the orderly conduct of the educational activities of the school.

No club may be formed that would disrupt the school or learning. No club may be formed that would violate any California laws or regulations set forth by the Department of Education.

Before the student group or club meets for the first time, the group or club must have a Faculty Advisor, the club must have a name which is descriptive of the focus of the particular club, a description of what types of activities the club will engage in, and a draft constitution for the club which shall indicate that the club is open to all students and no student or student group may be excluded from participation. The Faculty Advisor may assist students in developing these documents.

All student groups and clubs who meet the above criteria, and have at least 5 currently enrolled students interested, shall be approved to hold meetings and engage in activities. There however shall be no mandatory attendance numbers or required number of students to hold a meeting.

The denial of any student request to form a group or club shall be provided in writing, articulate the reason for the denial and provide an opportunity for the student(s) who seek to form the group to modify the request so that it complies with the requirements of this policy.

Information about the student groups and clubs will be available on the school's website so that parents may learn about the nature and purpose of each group or club.

Club history will be maintained in a SharePoint site that includes when the club was founded, students who founded the club, students who expressed interest in the creation of the club, faculty advisor, club description, and club constitution.

All meetings shall be student initiated and open to all students in the school. Student attendance at any meeting shall be completely voluntary.

Faculty Advisors present at any religiously oriented club meetings will be present only in a non-participatory capacity. (i.e., They cannot lead the students in prayer, preach or teach or determine any specific theological view or religious view.)

The Faculty Advisor for a religious student group shall be present to ensure student safety and supervision.

Outside organizations are not permitted to direct, conduct, control, or regularly attend student group or club meetings. Student groups may invite outside organizations or individual speakers to attend their meetings, as long as the outside organizations or individuals do not direct, conduct, control or regularly attend activities of the group. All outside organizations, speakers or individuals must follow the school's established procedure for allowing visitors into the virtual campus, including any registration procedures. Guests or visitors must be supervised by school employees at all times.

All student groups shall have equal access to publicize and announce meetings and activities, to the extent the school has these places, the school website, newsletters, and club fairs.

No employee, contractor, or agent shall be permitted to:

Influence the form or content of any prayer or other religious activity connected with student meetings;

Encourage or agree to advise any student group or club that would materially and substantially interfere with the orderly conduct of educational activities within the school. The denial of any student request to form a group or club shall be made in writing, articulate the reason for the denial and provide an opportunity for the student(s) who seek to form the group to modify the request so that no material and substantial interference occurs;

Attend, participate in, advise or facilitate any meeting at which unlawful conduct is likely to occur. Any Faculty Advisor who becomes aware of unlawful conduct shall immediately report such conduct to the Director of Schools;

Deny formation of a student led group or club based upon any discriminatory basis or personal views of the employees or staff;

Expend public funds beyond the incidental costs of providing methods to announce the time and location of a group or club's and the incidental costs of providing the facilities to conduct the meetings;

Compel any employee to attend a group or club meeting that is contrary to the beliefs of the employee.

Sanction meetings that are otherwise unlawful or that would threaten the well-being of students and faculty members.