



Board of Directors Meeting Agenda

Drexel Foundation for Educational Excellence, Inc.
DBA Thea Bowman Leadership Academy School
3401 W. 5th Avenue, Gary, IN 46406
Wednesday, July 26, 2023
6:00 PM CT

- I. Meeting Called to Order**
- II. Pledge of Allegiance**
- III. Roll Call**
 - a. Approval of Board Agenda
 - b. Approval of Board Minutes from June 28, 2023
- IV. CMO Report**
 - a. Principal's Report
 - b. Academic Support Update
 - c. Financial Report
 - i. Summary of Audit Proposals
 - ii. Donovan 990 Proposal
 - iii. Blue & Company Proposal
 - iv. CLA Proposal
- V. Updates**
 - a. ESSER
- VI. Authorizer Report (Trine University/Education One LLC)**
- VII. Old Business**
- VIII. New Business**
 - a. Approval of Change in Membership of the Board of Directors
 - b. Approval of Food Services Vendor for 2023-24
 - c. Approval of Lighting Upgrade – NIPSCO Rebate
 - d. Approval of Flooring Equipment
 - e. Approval of Go Guardian (Admin and Teacher)
 - f. Approval of Imagine Learning (Edgenuity)
 - g. Approval of HMH Social Studies 6-8
 - h. Approval of HMH Social Studies 9-12
 - i. Approval of HMH Social Studies Professional Development
- IX. PTA**

X. Open Communication/Public Comments

XI. Meeting Adjourned

The next board meeting is scheduled for August 30, 2023 at 6:00 PM CT.

Board of Directors Meeting Minutes
Drexel Foundation for Educational Excellence, Inc.
DBA Thea Bowman Leadership Academy
3401 W. 5th Avenue, Gary, IN 46406
Wednesday, June 28, 2023
6:00 PM CT

I. Meeting Called to Order

A meeting of the Board of Directors (the “Board”) of Thea Bowman Leadership Academy (“TBLA”) was held on Wednesday, June 28, 2023. The meeting was called to order by the Board Chair at 6:02 PM CT.

II. Pledge of Allegiance

The pledge of allegiance was recited by the assembled Directors and attendees.

III. Roll Call

Eve Gomez, President	Present
Jason Beres, Vice President	Present
Michelle Dickerson, Treasurer	Present
Cliff Gooden	Absent
Helen Hill	Present
Cedric Steele	Present
Jerry William	Present

Other Attendees:

- Earl Martin Phalen, CEO, PLA
- Marisa Simmons, Principal, Thea Bowman Leadership Academy
- Eva Spilker, President & CFO, PLA
- Melissa Morris, NW Regional Director, PLA
- Jewell Harris, Jr., Attorney, Harris Law Firm
- Tahirah Thompson, Director of Operations Facilities & New School Launch, PLA
- Antoinette Troupe, Operations Manager, TBLA
- Johnny Jin, Chief Strategy & Development Officer, PLA
- Ashley Minter, Director of Marketing & Communications, PLA
- Andrea Robinson, Chief Academic Officer, PLA
- Lindsay Omlor, Executive Director, Education One
- Lauren Fihe, Development Manager, PLA

a. Approval of Board Agenda

A motion was made to amend the agenda under New Business, section VIII.a. to include professional development opportunities during the summer.

Motion: Michelle Dickerson Support: Jerry William

Yays: 6 Nays: 0

The Board unanimously voted to approve the board agenda.

b. Approval of Board Minutes from May 31, 2023

Motion: Jerry William Support: Jason Beres

Yays: 6 Nays: 0

The Board unanimously voted to approve the board minutes.

IV. CMO Report

a. Principal's Report

Principal, Marisa Simmons, presented the June Admin Report and provided an academic update, enrollment for 2023-24, upcoming events, and end-of-year events.

b. Academic Support Update

Melissa Morris presented the NWEA data. The ILEARN data is expected to be released on June 30th.

c. Financial Report

Eva Spilker presented an overview of the income statement, balance sheet, and enrollment. The FY24 budget, audit, NP-20, and 990 were also reviewed.

Approval of FY24 Budget

Motion: Helen Hill Support: Cedric Steele

Yays: 6 Nays: 0

The Board unanimously voted to approve the FY24 Budget.

Michelle Dickerson plans to have a quarterly review to adjust the budget to focus on the core curriculum and to ensure funding is available. Additionally, Michelle would like to receive audit engagement proposals.

V. Presentations

a. ESSER

Johnny Jin, PLA Chief Strategy & Development Officer, and Lauren Fihe, PLA Development Manager provided an ESSER update, overview, and use of funds.

ACTION ITEM: Michelle requested a breakdown of the Continuity of Services and budgeted personnel.

VI. Authorizer Report (Trine University/Education One LLC)

Lindsay Omlor shared a general overview of the authorizer report.

VII. Old Business

a. ESSER Project Update

Tahirah Thompson provided an update on the ESSER projects and facility grant projects.

VIII. New Business

a. Approval of Professional Development for Staff **Amended item*

The Board made a motion to approve and ratify the summer professional development for staff.

Motion: Jason Beres

Support: Michelle Dickerson

Yays: 6

Nays: 0

b. Approval of Resolution Ratifying Director Appointment

The Board made a motion to approve the Resolution Ratifying Director Appointment.

Motion: Cedric Steele

Support: Jerry William

Yays: 6

Nays: 0

c. Approval of Resolution Adopting Professional Development

The Board made a motion to approve the Resolution Adopting Professional Development.

Motion: Jerry William

Support: Helen Hill

Yays: 6

Nays: 0

d. Approval of Resolution Adopting Payment & Reimbursement

The Board made a motion to approve the Resolution Adopting Payment & Reimbursement.

Motion: Jason Beres

Support: Michelle Dickerson

Yays: 6

Nays: 0

e. Approval of 2023-24 Board Meeting Calendar

The Board made a motion to approve the 2023-24 Board Meeting Calendar.

Motion: Jason Beres

Support: Cedric Steele

Yays: 6

Nays: 0

f. Approval of Commercial Cyber Policy Renewal

The Board made a motion to approve the Commercial Cyber Policy Renewal.

Motion: Michelle Dickerson

Support: Cedric Steele

Yays: 6

Nays: 0

g. Approval of LiveSchool

The Board made a motion to approve LiveSchool.

Motion: Cedric Steele

Support: Michelle Dickerson

Yays: 6

Nays: 0

h. Approval of Edmentum Courseware

The Board made a motion to approve Edmentum Courseware.

Motion: Jason Beres

Support: Michelle Dickerson



Thea Bowman Leadership Academy

July Administration Team Report

Academic Updates:

The following has taken place:

- Summer School/Summer Credit Recovery
- Summer Professional Development

July Events & Activities:

The following events took place this month:

- PLA Leadership Institute
- New Teacher Institute
- Sporting Events

Upcoming Events:

The following events will take place in June:

- Content Week-July 31-August 4, 2023
- Staff Professional Excellence Week-August 7-11, 2023
- Career Center Orientation-August 3, 2023 at 12:00 pm
- New Student Orientation-August 3, 2023 at 4:00 pm
- Freshman Orientation-August 3, 2023 at 6:00 pm
- Student Registration-August 10, 2023 12:00 pm - 6:00 pm
- First Day of School-August 14, 2023

Athletic Updates:

- Conditioning has started for football, dance, cheerleading, and volleyball

Enrollment:

The following is the enrollment for the 2023-2024 School Year:

- Returning: 667
- New Enrollment: 129
- Total Enrolled for 23-24: 796
- Waitlist: 198

*Families are con being called to complete the enrollment process



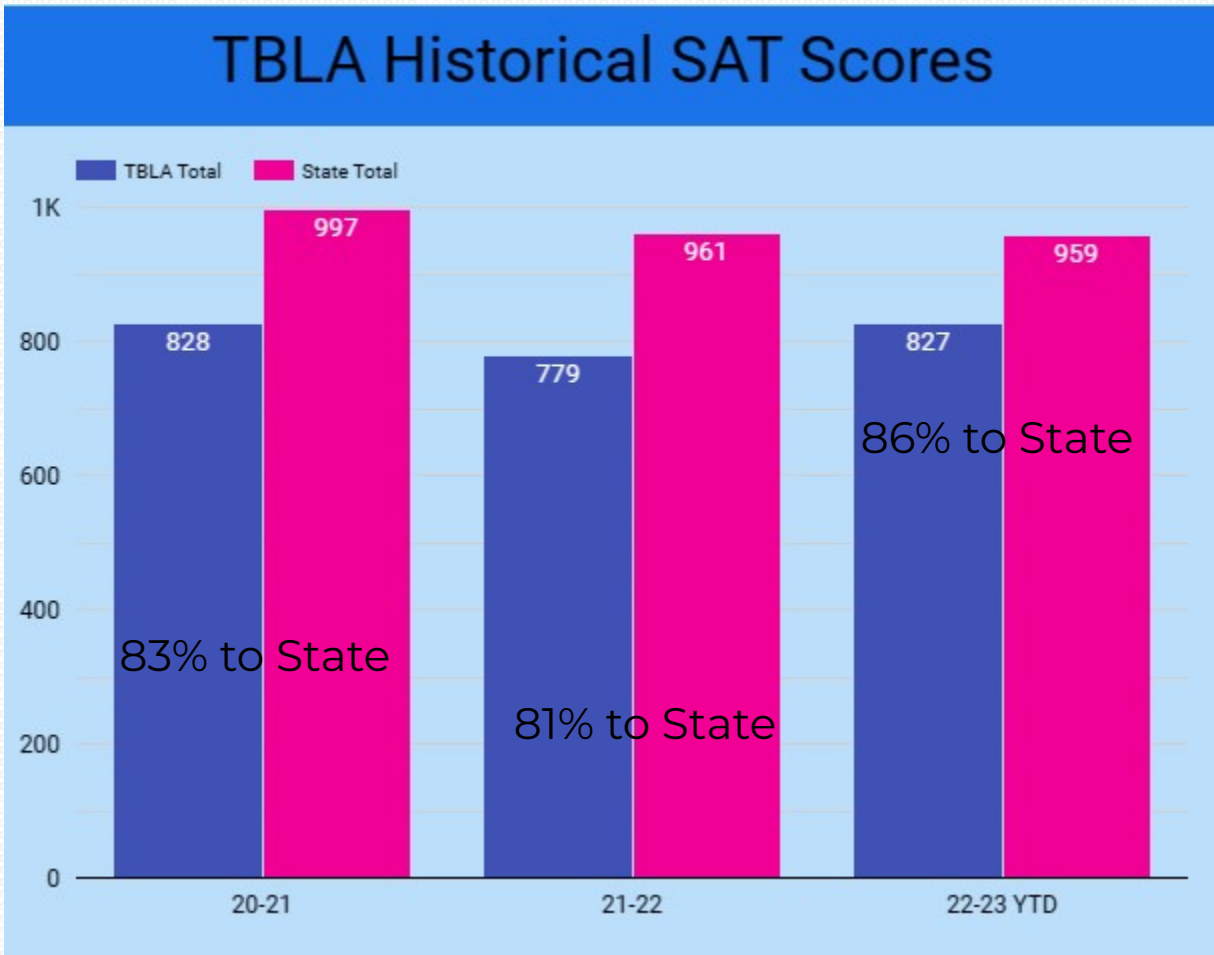
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Continuous Improvement

2023 ILEARN Data

TBLA ILEARN	ELA	Math
2023	18.00%	8.50%
2022	13.30%	7.20%
Difference	4.70%	1.30%

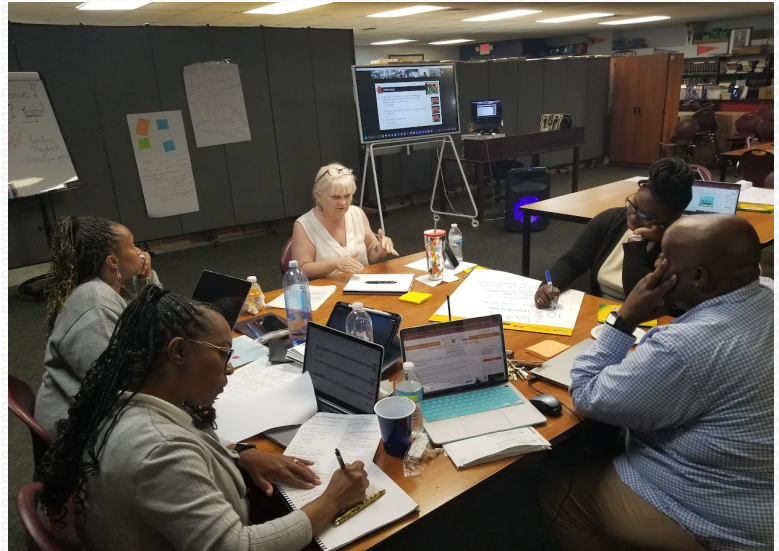
2023 SAT Historical Data





02 | Leadership Institute

- School Leadership Team receives professional development from PLA Senior Leaders.
- Schools develop their schoolwide internal goals for success.
- Leaders leave with plans for the school year to achieve their goals.



A Few Highlights:

- Pacing Guides
- CFA Calendars
- Enrollment Initiatives
- Team Building Activities
- Launching the School Year



Thea Bowman - Financial Review

as of: 6/30/2023
Preliminary FY23

1) Income Statement

Revenue - year to date:

	15,339,711	actual	6/30/2023
	17,440,117	budget	6/30/2023
\$	(2,100,406)	Below budget YTD (Negative to Budget)	

Expenses - year to date:

	12,869,000	actual	6/30/2023
	17,429,454	budget	6/30/2023
\$	4,560,454	Below Budget YTD (Positive to Budget)	

Net Income - year to date:

\$	2,470,711	actual	6/30/2023
\$	10,663	budget	6/30/2023
\$	2,460,048	Above budget YTD (Positive to Budget)	

2) Balance Sheet:

Cash Balances:

\$	4,918,493	6/30/2023
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Accounts Payable Balances:

\$	612,581	6/30/2023
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Days Cash:

103

3) Enrollment

Budget	825
Sept Count Day	841
Feb Count Day	792

Phalen Leadership Academy - Indiana
Thea Bowman Leadership Academy

Balance Sheet

	Actual 6/30/2023	Actual 6/30/2022
ASSETS		
CURRENT ASSETS		
Cash	4,918,492.77	4,952,278.13
Restricted Cash Bond	173,675.17	173,599.44
Accounts Receivable	200,400.00	60,075.82
Grants Receivable	3,312,137.67	746,270.12
Prepays	104,265.23	80,691.69
Deposits	24,612.60	24,612.60
Total	8,733,583.44	6,037,527.80
PROPERTY AND EQUIPMENT		
Land	859,885.95	859,885.95
Building Improvements	17,398,767.47	17,025,110.94
Textbooks	506,097.41	311,354.38
Equipment	1,636,704.60	1,512,815.90
Computers	2,364,251.91	2,260,525.72
Software	145,547.58	145,547.58
Furniture	840,499.77	834,756.93
Accumulated Depreciation	(12,089,278.07)	(11,504,089.26)
Total	11,662,476.62	11,445,908.14
OTHER ASSETS		
Bond Debt Reserve Fund	1,173,536.38	1,173,536.24
Bond Discount	252,193.46	259,993.26
Bond Issuance Costs	778,612.54	802,693.34
Deferred Expense	2,950.00	3,050.00
Total	2,207,292.38	2,239,272.84
Total Current Assets	22,603,352.44	19,722,708.78
Total Assets	22,603,352.44	19,722,708.78
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts Payable	612,581.35	66,310.91
Accrued Expenses	26,500.00	260,067.00
Payroll Liabilities	282,480.39	185,251.47
Bonds Payable - Short Term	205,000.00	0.00
Total CURRENT LIABILITIES	1,126,561.74	511,629.38
LONG TERM LIABILITIES		
Bonds Payable	16,570,000.00	16,775,000.00

Phalen Leadership Academy - Indiana
Thea Bowman Leadership Academy
 Balance Sheet

	Actual 6/30/2023	Actual 6/30/2022
Total	16,570,000.00	16,775,000.00
Total Liabilities	17,696,561.74	17,286,629.38
NET ASSETS		
Unrestricted Net Assets	4,906,790.70	2,432,979.40
Temporarily Restricted Net Assets	0.00	3,100.00
Total	4,906,790.70	2,436,079.40
Total Net Assets	4,906,790.70	2,436,079.40
 Total Liabilities and Net Assets	 22,603,352.44	 19,722,708.78
 BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	 2,436,079.40	 846,276.92
NET SURPLUS/(DEFICIT)	2,470,711.30	1,589,802.48
ENDING NET ASSETS	4,906,790.70	2,436,079.40

Phalen Leadership Academy - Indiana

Thea Bowman Leadership Academy

Income Statement

	Actual 6/1/2023 - 6/30/2023	Actual 7/1/2022 - 6/30/2023	Budget 7/1/2022 - 6/30/2023	Favorable (Unfavorable)	Annual Budget	Budget Remaining
INCOME						
Federal Funding						
Title I	164,297.66	2,034,486.49	2,083,614.00	(49,127.51)	2,083,614.00	49,127.51
Title II	9,961.35	150,116.47	51,333.00	98,783.47	51,333.00	(98,783.47)
Title IV	12,956.23	84,671.01	84,560.00	111.01	84,560.00	(111.01)
SPED	14,447.58	114,510.14	70,470.00	44,040.14	70,470.00	(44,040.14)
Federal Lunch Reimbursement	12,400.00	495,205.32	626,040.00	(130,834.68)	626,040.00	130,834.68
ESSER II	284,669.01	2,884,910.10	3,014,043.00	(129,132.90)	3,014,043.00	129,132.90
ESSER III	322,630.86	1,196,311.75	3,600,000.00	(2,403,688.25)	3,600,000.00	2,403,688.25
Total Federal Funding	821,362.69	6,960,211.28	9,530,060.00	(2,569,848.72)	9,530,060.00	2,569,848.72
State Funding						
Basic Support	598,625.52	7,023,706.00	6,734,132.00	289,574.00	6,734,132.00	(289,574.00)
Charter School Grant	0.00	1,051,250.00	1,031,250.00	20,000.00	1,031,250.00	(20,000.00)
State Technology Grant	1,669.20	1,669.20	0.00	1,669.20	0.00	(1,669.20)
Remediation Grant	0.00	9,510.00	0.00	9,510.00	0.00	(9,510.00)
Performance Awards	0.00	31,419.53	0.00	31,419.53	0.00	(31,419.53)
Textbook Reimbursement	0.00	46,485.12	52,986.00	(6,500.88)	52,986.00	6,500.88
Gifted and Talented	0.00	10,610.89	0.00	10,610.89	0.00	(10,610.89)
Career and Technical Education	0.00	935.09	0.00	935.09	0.00	(935.09)
State Lunch Match	0.00	4,197.28	0.00	4,197.28	0.00	(4,197.28)
Early Intervention	0.00	1,889.36	0.00	1,889.36	0.00	(1,889.36)
Total State Funding	600,294.72	8,181,672.47	7,818,368.00	363,304.47	7,818,368.00	(363,304.47)
Other Revenue						
Student Fees	(10,180.00)	26,264.25	33,812.00	(7,547.75)	33,812.00	7,547.75
Athletics	416.80	59,266.94	54,819.00	4,447.94	54,819.00	(4,447.94)
Other Income	100.00	64,793.87	3,058.00	61,735.87	3,058.00	(61,735.87)
Interest Income	8,545.58	14,722.95	0.00	14,722.95	0.00	(14,722.95)
Contributions	0.00	20,288.25	0.00	20,288.25	0.00	(20,288.25)
Student Fundraising Income	10,180.00	11,933.00	0.00	11,933.00	0.00	(11,933.00)
Insurance Reimbursements	185.94	557.82	0.00	557.82	0.00	(557.82)
Total Other Revenue	9,248.32	197,827.08	91,689.00	106,138.08	91,689.00	(106,138.08)
Total Income	1,430,905.73	15,339,710.83	17,440,117.00	(2,100,406.17)	17,440,117.00	2,100,406.17
EXPENSES						
Personnel Costs						
Salary and Wages	425,736.95	4,373,568.49	4,522,010.00	148,441.51	4,522,010.00	148,441.51
Bonuses	2,750.00	107,350.00	40,000.00	(67,350.00)	40,000.00	(67,350.00)
Stipends	2,095.00	152,578.46	200,000.00	47,421.54	200,000.00	47,421.54
Payroll Taxes	32,215.59	373,815.92	406,981.00	33,165.08	406,981.00	33,165.08

Phalen Leadership Academy - Indiana

Thea Bowman Leadership Academy

Income Statement

	Actual 6/1/2023 - 6/30/2023	Actual 7/1/2022 - 6/30/2023	Budget 7/1/2022 - 6/30/2023	Favorable (Unfavorable)	Annual Budget	Budget Remaining
Health Insurance	59,147.11	489,992.55	497,421.00	7,428.45	497,421.00	7,428.45
Retirement Expense	20,400.20	169,561.29	226,101.00	56,539.71	226,101.00	56,539.71
Substitutes	0.00	(7,600.00)	53,560.00	61,160.00	53,560.00	61,160.00
Total Personnel Costs	542,344.85	5,659,266.71	5,946,073.00	286,806.29	5,946,073.00	286,806.29
Professional Fees						
SPED Services	1,718.40	53,633.16	157,713.00	104,079.84	157,713.00	104,079.84
Instruction Services	7,618.00	148,595.00	152,464.00	3,869.00	152,464.00	3,869.00
Staff Training & Recruitment	4,612.95	21,874.19	16,266.00	(5,608.19)	16,266.00	(5,608.19)
Accounting Fees	0.00	38,130.00	40,374.00	2,244.00	40,374.00	2,244.00
Admin Professional Services	49,153.77	1,789,986.49	1,796,332.00	6,345.51	1,796,332.00	6,345.51
Legal Fees	4,000.00	15,593.75	14,452.00	(1,141.75)	14,452.00	(1,141.75)
Marketing	2,000.00	5,434.20	2,954.00	(2,480.20)	2,954.00	(2,480.20)
Honors Diploma	1,779.00	31,330.89	8,453.00	(22,877.89)	8,453.00	(22,877.89)
Total Professional Fees	70,882.12	2,104,577.68	2,189,008.00	84,430.32	2,189,008.00	84,430.32
Classroom Supplies & Materials						
Classroom Supplies & Materials	689.81	183,178.05	557,908.00	374,729.95	557,908.00	374,729.95
Curricular Materials	0.00	47,657.45	225,000.00	177,342.55	225,000.00	177,342.55
Total Classroom Supplies & Materials	689.81	230,835.50	782,908.00	552,072.50	782,908.00	552,072.50
School Breakfast & Lunch Expense						
School Breakfast & Lunch Expense	12,744.42	329,717.63	563,436.00	233,718.37	563,436.00	233,718.37
Total Breakfast & Lunch	12,744.42	329,717.63	563,436.00	233,718.37	563,436.00	233,718.37
Student Transportation Expenses						
Student Transportation Expense	10,180.00	183,053.82	43,722.00	(139,331.82)	43,722.00	(139,331.82)
Total Student Transportation	10,180.00	183,053.82	43,722.00	(139,331.82)	43,722.00	(139,331.82)
Student Uniform Expense						
Student Uniform Expense	0.00	259.32	172.00	(87.32)	172.00	(87.32)
Total Student Uniform	0.00	259.32	172.00	(87.32)	172.00	(87.32)
Extra-Curricular Expenses						
Extra-Curricular Expenses	2,271.53	145,808.59	243,816.00	98,007.41	243,816.00	98,007.41
Total Extra-Curricular	2,271.53	145,808.59	243,816.00	98,007.41	243,816.00	98,007.41
Technology Expenses						
Technology Expenses	30,422.53	406,848.71	433,350.00	26,501.29	433,350.00	26,501.29
Total Technology	30,422.53	406,848.71	433,350.00	26,501.29	433,350.00	26,501.29
Facility and Equipment Expenses						
Building Rent	189,168.50	594,119.02	652,300.00	58,180.98	652,300.00	58,180.98
Building Maintenance	22,206.18	195,899.60	3,208,004.00	3,012,104.40	3,208,004.00	3,012,104.40

Phalen Leadership Academy - Indiana

Thea Bowman Leadership Academy

Income Statement

	Actual 6/1/2023 - 6/30/2023	Actual 7/1/2022 - 6/30/2023	Budget 7/1/2022 - 6/30/2023	Favorable (Unfavorable)	Annual Budget	Budget Remaining
Grounds Maintenance	4,500.00	15,365.00	33,612.00	18,247.00	33,612.00	18,247.00
Janitorial Services & Supplies	8,798.64	67,796.56	88,415.00	20,618.44	88,415.00	20,618.44
Security Services	(5,234.58)	481,967.46	251,938.00	(230,029.46)	251,938.00	(230,029.46)
Equipment Rental	9,158.87	70,423.06	66,015.00	(4,408.06)	66,015.00	(4,408.06)
Equipment Expense and Maintenance	1,571.00	5,648.82	53,012.00	47,363.18	53,012.00	47,363.18
Trash Removal	4,551.41	49,549.28	26,036.00	(23,513.28)	26,036.00	(23,513.28)
Total Facility and Equipment	234,720.02	1,480,768.80	4,379,332.00	2,898,563.20	4,379,332.00	2,898,563.20
Utilities						
Utilities	13,834.40	182,618.25	195,744.00	13,125.75	195,744.00	13,125.75
Total Utilities	13,834.40	182,618.25	195,744.00	13,125.75	195,744.00	13,125.75
Other Expenses						
Authorizer Fees	15,006.91	200,647.32	202,024.00	1,376.68	202,024.00	1,376.68
Office Supplies	1,773.47	31,813.14	21,965.00	(9,848.14)	21,965.00	(9,848.14)
Insurance Expense	15,667.24	170,593.34	159,948.00	(10,645.34)	159,948.00	(10,645.34)
Bank Fees	333.27	10,134.07	10,455.00	320.93	10,455.00	320.93
Admin Travel	770.97	7,785.01	3,681.00	(4,104.01)	3,681.00	(4,104.01)
Other Food Purchases	1,802.09	29,942.01	13,374.00	(16,568.01)	13,374.00	(16,568.01)
Interest Expense	80,710.94	968,531.27	1,210,664.00	242,132.73	1,210,664.00	242,132.73
Postage	500.00	6,669.13	6,275.00	(394.13)	6,275.00	(394.13)
Student Fundraising Expenses	0.00	2,540.00	0.00	(2,540.00)	0.00	(2,540.00)
Membership Dues & Fees	(352.32)	5,675.36	2,332.00	(3,343.36)	2,332.00	(3,343.36)
Field Trips	0.00	67,244.29	14,461.00	(52,783.29)	14,461.00	(52,783.29)
Nurse Supplies	229.70	2,525.53	4,386.00	1,860.47	4,386.00	1,860.47
Other Event Expenses	2,083.56	24,074.64	6,092.00	(17,982.64)	6,092.00	(17,982.64)
COVID-19 Operation Related Expenses	0.00	0.00	40,000.00	40,000.00	40,000.00	40,000.00
Total Other Expenses	118,525.83	1,528,175.11	1,695,657.00	167,481.89	1,695,657.00	167,481.89
Depreciation & Amortization						
Depreciation Expense	50,706.06	585,188.81	698,400.00	113,211.19	698,400.00	113,211.19
Amortization Expense	2,656.73	31,880.60	257,836.00	225,955.40	257,836.00	225,955.40
Total Depreciation & Amortization	53,362.79	617,069.41	956,236.00	339,166.59	956,236.00	339,166.59
Total Expenses	1,089,978.30	12,868,999.53	17,429,454.00	4,560,454.47	17,429,454.00	4,560,454.47
Net Income (Loss)	340,927.43	2,470,711.30	10,663.00	2,460,048.30	10,663.00	(2,460,048.30)

Phalen Leadership Academy - Indiana Open Invoice Report

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
ADT Commercial									
ADT Commercial	150964317	6/15/2023	6/15/2023	\$92.02	\$0.00		\$92.02	6/30/2023	0
<i>Totals for ADT Commercial:</i>				<u>\$92.02</u>	<u>\$0.00</u>		<u>\$92.02</u>		
Agape Union Transport									
Agape Union Transport	#030	6/1/2023	6/1/2023	\$300.00	\$0.00		\$300.00	7/1/2023	0
<i>Totals for Agape Union Transport:</i>				<u>\$300.00</u>	<u>\$0.00</u>		<u>\$300.00</u>		
AKA Comp Solutions									
AKA Comp Solutions	6263	5/1/2023	5/1/2023	\$7071.85	\$0.00		\$7071.85	5/16/2023	45
AKA Comp Solutions	6899	5/1/2023	5/1/2023	\$1958.00	\$0.00		\$1958.00	5/16/2023	45
AKA Comp Solutions	6672	6/1/2023	6/1/2023	\$5225.50	\$0.00		\$5225.50	6/16/2023	14
<i>Totals for AKA Comp Solutions:</i>				<u>\$14255.35</u>	<u>\$0.00</u>		<u>\$14255.35</u>		
Allen's Florist									
Allen's Florist	4.17.2023	6/1/2023	6/1/2023	\$60.00	\$0.00		\$60.00	6/15/2023	15
<i>Totals for Allen's Florist:</i>				<u>\$60.00</u>	<u>\$0.00</u>		<u>\$60.00</u>		
Amazon Capital Services									
Amazon Capital Services	1LY1-DRHH-7FK9	6/6/2023	6/6/2023	\$248.07	\$0.00		\$248.07	6/6/2023	24
Amazon Capital Services	1RDX-CH3N-FCFL	6/14/2023	6/14/2023	\$74.89	\$0.00		\$74.89	6/14/2023	16
Amazon Capital Services	17RP-XRWY-HD16	6/15/2023	6/15/2023	\$264.02	\$0.00		\$264.02	6/15/2023	15
Amazon Capital Services	1MDY-133J-9L64	6/1/2023	6/1/2023	\$634.90	\$0.00		\$634.90	6/1/2023	29
Amazon Capital Services	1MMK-4YLQ-PNNJ	6/1/2023	6/1/2023	\$476.23	\$0.00		\$476.23	6/1/2023	29
Amazon Capital Services	1C3C-9GNX-VV4Q	6/1/2023	6/1/2023	\$229.70	\$0.00		\$229.70	6/1/2023	29
Amazon Capital Services	1GH7-L7DX-W74Q	6/1/2023	6/1/2023	\$57.98	\$0.00		\$57.98	6/1/2023	29
Amazon Capital Services	1NVK-MKCX-1XTK	6/1/2023	6/1/2023	\$23.98	\$0.00		\$23.98	6/1/2023	29
Amazon Capital Services	1GJF-TQRR-3KRN	6/1/2023	6/1/2023	\$148.80	\$0.00		\$148.80	6/1/2023	29
Amazon Capital Services	1XHQ-9LLD-DY1N	6/1/2023	6/1/2023	\$11.99	\$0.00		\$11.99	6/1/2023	29
Amazon Capital Services	1XD7-GNWX-FD9W	6/1/2023	6/1/2023	\$203.78	\$0.00		\$203.78	6/1/2023	29
Amazon Capital Services	1C4R-YDDH-1T3G	6/1/2023	6/1/2023	\$116.88	\$0.00		\$116.88	6/1/2023	29
Amazon Capital Services	1HFH-3PJP-3JFY	6/1/2023	6/1/2023	\$229.88	\$0.00		\$229.88	6/1/2023	29
Amazon Capital Services	1WWP=6WH4-469X	6/1/2023	6/1/2023	\$60.61	\$0.00		\$60.61	6/1/2023	29
Amazon Capital Services	1PW4-VT7T-4CWY	6/1/2023	6/1/2023	\$90.95	\$0.00		\$90.95	6/1/2023	29
Amazon Capital Services	1NHF-HJPG-C4P0	6/1/2023	6/1/2023	\$31.85	\$0.00		\$31.85	6/1/2023	29
Amazon Capital Services	12M1-6QYK-D6MH	6/1/2023	6/1/2023	\$174.71	\$0.00		\$174.71	6/1/2023	29
Amazon Capital Services	1YHP-3JJP-KTMG	6/1/2023	6/1/2023	\$73.09	\$0.00		\$73.09	6/1/2023	29
Amazon Capital Services	1KCC-KPD6-7LFT	6/1/2023	6/1/2023	\$37.79	\$0.00		\$37.79	6/1/2023	29
Amazon Capital Services	1PPL-T6J1-J6PF	6/11/2023	6/11/2023	\$393.15	\$0.00		\$393.15	6/11/2023	19
Amazon Capital Services	19DM-YM64-DVPY	6/17/2023	6/17/2023	\$236.93	\$0.00		\$236.93	6/17/2023	13
<i>Totals for Amazon Capital Services:</i>				<u>\$3820.18</u>	<u>\$0.00</u>		<u>\$3820.18</u>		

Phalen Leadership Academy - Indiana Open Invoice Report

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
Bondry Management Consultants LLC	00151	6/12/2023	6/12/2023	\$5000.00	\$0.00		\$5000.00	6/27/2023	3
<i>Totals for Bondry Management Consultants LLC:</i>				<u>\$5000.00</u>	<u>\$0.00</u>		<u>\$5000.00</u>		
CINTAS Corporation									
CINTAS Corporation	4159007989	6/19/2023	6/19/2023	\$1425.22	\$0.00		\$1425.22	6/29/2023	1
<i>Totals for CINTAS Corporation:</i>				<u>\$1425.22</u>	<u>\$0.00</u>		<u>\$1425.22</u>		
College Board									
College Board	#A242149361	6/1/2023	6/1/2023	\$280.00	\$0.00		\$280.00	6/1/2023	29
<i>Totals for College Board:</i>				<u>\$280.00</u>	<u>\$0.00</u>		<u>\$280.00</u>		
Damsel Services Inc.									
Damsel Services Inc.	Bowman202306020026	6/2/2023	6/2/2023	\$7288.00	\$0.00		\$7288.00	6/12/2023	18
<i>Totals for Damsel Services Inc.:</i>				<u>\$7288.00</u>	<u>\$0.00</u>		<u>\$7288.00</u>		
Gary Lawn Doctors, LLC									
Gary Lawn Doctors, LLC	1755	6/19/2023	6/19/2023	\$1800.00	\$0.00		\$1800.00	7/16/2023	0
<i>Totals for Gary Lawn Doctors, LLC:</i>				<u>\$1800.00</u>	<u>\$0.00</u>		<u>\$1800.00</u>		
Harris Law Firm, P.C.									
Harris Law Firm, P.C.	4787	6/30/2023	6/30/2023	\$2000.00	\$0.00		\$2000.00	7/15/2023	0
<i>Totals for Harris Law Firm, P.C.:</i>				<u>\$2000.00</u>	<u>\$0.00</u>		<u>\$2000.00</u>		
Illiana Christian High School									
Illiana Christian High School		6/21/2023	6/21/2023	\$85.00	\$0.00		\$85.00	6/21/2023	9
<i>Totals for Illiana Christian High School:</i>				<u>\$85.00</u>	<u>\$0.00</u>		<u>\$85.00</u>		
Just A Dash Catering LLC									
Just A Dash Catering LLC	THE24	6/30/2023	6/30/2023	\$6035.42	\$0.00		\$6035.42	7/15/2023	0
<i>Totals for Just A Dash Catering LLC:</i>				<u>\$6035.42</u>	<u>\$0.00</u>		<u>\$6035.42</u>		
Lab-Aids									
Lab-Aids	00154802	6/30/2023	6/30/2023	\$12017.06	\$0.00		\$12017.06	6/30/2023	0
<i>Totals for Lab-Aids:</i>				<u>\$12017.06</u>	<u>\$0.00</u>		<u>\$12017.06</u>		
LAMAR									
LAMAR	114924309	6/26/2023	6/26/2023	\$500.00	\$0.00		\$500.00	7/1/2023	0
LAMAR	114924311	6/26/2023	6/26/2023	\$200.00	\$0.00		\$200.00	7/1/2023	0
<i>Totals for LAMAR:</i>				<u>\$700.00</u>	<u>\$0.00</u>		<u>\$700.00</u>		
Leroy Nelson									
Leroy Nelson	6.3.2023	6/3/2023	6/3/2023	\$173.60	\$0.00		\$173.60	7/11/2023	0
<i>Totals for Leroy Nelson:</i>				<u>\$173.60</u>	<u>\$0.00</u>		<u>\$173.60</u>		
NIPSCO									

Phalen Leadership Academy - Indiana Open Invoice Report

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
NIPSCO	410848	6/30/2023	6/30/2023	\$1224.96	\$0.00		\$1224.96	7/15/2023	0
<i>Totals for NIPSCO:</i>				<u>\$1224.96</u>	<u>\$0.00</u>		<u>\$1224.96</u>		
Tatum Security LLC									
Tatum Security LLC	0000524	6/26/2023	6/26/2023	\$2725.00	\$0.00		\$2725.00	6/26/2023	4
<i>Totals for Tatum Security LLC:</i>				<u>\$2725.00</u>	<u>\$0.00</u>		<u>\$2725.00</u>		
Tierra Environmental and Industrial Services									
Tierra Environmental and Industrial Services	T-23-6514	6/26/2023	6/26/2023	\$1571.00	\$0.00		\$1571.00	7/1/2023	0
<i>Totals for Tierra Environmental and Industrial Services:</i>				<u>\$1571.00</u>	<u>\$0.00</u>		<u>\$1571.00</u>		
Warehouse Direct									
Warehouse Direct	5510137-1	6/29/2023	6/29/2023	\$522.99	\$0.00		\$522.99	7/14/2023	0
<i>Totals for Warehouse Direct:</i>				<u>\$522.99</u>	<u>\$0.00</u>		<u>\$522.99</u>		
Willscot									
Willscot	9015972952	6/30/2023	6/30/2023	\$4902.75	\$0.00		\$4902.75	6/30/2023	0
Willscot	9015972953	6/30/2023	6/30/2023	\$4902.75	\$0.00		\$4902.75	6/11/2023	19
Willscot	9015972954	6/30/2023	6/30/2023	\$4902.75	\$0.00		\$4902.75	6/30/2023	0
Willscot	9016276064	6/30/2023	6/30/2023	\$4797.22	\$0.00		\$4797.22	7/10/2023	0
Willscot	9016276065	6/30/2023	6/30/2023	\$4976.29	\$0.00		\$4976.29	7/10/2023	0
Willscot	9016276067	6/30/2023	6/30/2023	\$4976.29	\$0.00		\$4976.29	7/10/2023	0
Willscot	9016276068	6/30/2023	6/30/2023	\$4976.29	\$0.00		\$4976.29	7/10/2023	0
Willscot	9016276069	6/30/2023	6/30/2023	\$4913.45	\$0.00		\$4913.45	7/10/2023	0
Willscot	9016276071	6/30/2023	6/30/2023	\$4902.75	\$0.00		\$4902.75	7/10/2023	0
Willscot	90165544226	6/30/2023	6/30/2023	\$4869.17	\$0.00		\$4869.17	7/10/2023	0
Willscot	9016554423	6/30/2023	6/30/2023	\$5050.93	\$0.00		\$5050.93	7/10/2023	0
Willscot	9016554424	6/30/2023	6/30/2023	\$5050.93	\$0.00		\$5050.93	7/10/2023	0
Willscot	9016554425	6/30/2023	6/30/2023	\$5050.93	\$0.00		\$5050.93	7/10/2023	0
Willscot	9016554426	6/30/2023	6/30/2023	\$4976.45	\$0.00		\$4976.45	7/10/2023	0
Willscot	90165544276	6/30/2023	6/30/2023	\$4976.29	\$0.00		\$4976.29	7/10/2023	0
Willscot	9016554428	6/30/2023	6/30/2023	\$4797.22	\$0.00		\$4797.22	7/10/2023	0
Willscot	9016554429	6/30/2023	6/30/2023	\$4978.21	\$0.00		\$4978.21	7/10/2023	0
Willscot	9016832699	6/30/2023	6/30/2023	\$4882.38	\$0.00		\$4882.38	7/10/2023	0
Willscot	9016832700	6/30/2023	6/30/2023	\$4950.63	\$0.00		\$4950.63	7/10/2023	0
Willscot	9017113651	6/30/2023	6/30/2023	\$4944.91	\$0.00		\$4944.91	7/10/2023	0
Willscot	9017113652	6/30/2023	6/30/2023	\$5024.89	\$0.00		\$5024.89	7/10/2023	0
Willscot	9017113653	6/30/2023	6/30/2023	\$4961.33	\$0.00		\$4961.33	7/10/2023	0
Willscot	9017113655	6/30/2023	6/30/2023	\$4950.63	\$0.00		\$4950.63	7/10/2023	0
Willscot	9017113659	6/30/2023	6/30/2023	\$4798.64	\$0.00		\$4798.64	7/10/2023	0
Willscot	9017113661	6/30/2023	6/30/2023	\$4801.35	\$0.00		\$4801.35	7/10/2023	0
Willscot	9017378888	6/30/2023	6/30/2023	\$5019.09	\$0.00		\$5019.09	7/10/2023	0
Willscot	9017378892	6/30/2023	6/30/2023	\$5025.05	\$0.00		\$5025.05	7/10/2023	0

Phalen Leadership Academy - Indiana Open Invoice Report

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
Willscot	9017641246	6/30/2023	6/30/2023	\$5094.37	\$0.00		\$5094.37	7/10/2023	0
Willscot	9017641250	6/30/2023	6/30/2023	\$5024.89	\$0.00		\$5024.89	7/10/2023	0
Willscot	9017641255	6/30/2023	6/30/2023	\$4873.37	\$0.00		\$4873.37	7/10/2023	0
Willscot	9017898835	6/30/2023	6/30/2023	\$5100.26	\$0.00		\$5100.26	7/10/2023	0
Willscot	9017898837	6/30/2023	6/30/2023	\$5100.43	\$0.00		\$5100.43	7/10/2023	0
Willscot	9017898839	6/30/2023	6/30/2023	\$5100.26	\$0.00		\$5100.26	7/10/2023	0
Willscot	9017898840	6/30/2023	6/30/2023	\$4875.03	\$0.00		\$4875.03	7/10/2023	0
Willscot	9017898843	6/30/2023	6/30/2023	\$4874.87	\$0.00		\$4874.87	7/10/2023	0
Willscot	9017898845	6/30/2023	6/30/2023	\$4870.62	\$0.00		\$4870.62	7/10/2023	0
Willscot	9017898847	6/30/2023	6/30/2023	\$4946.47	\$0.00		\$4946.47	7/10/2023	0
<i>Totals for Willscot:</i>				\$183220.14	\$0.00		\$183220.14		
GRAND TOTALS:				\$244595.94	\$0.00		\$244595.94		

Unapplied Credit Memo Schedule

Vendor Name	Credit Memo Number	Credit Memo Date	Description	Post Status	Post Date	Ending Credit Balance
Impact Networking Indiana, LLC	171397	11/3/2022	Sales Order RMA108443	Posted	11/3/2022	\$569.80
<i>Total unapplied credit for Impact Networking Indiana, LLC:</i>						\$569.80
United Rentals (North America), Inc.	06.30.2022CM	6/30/2022	Balance to Vendor	Posted	6/30/2022	\$36.56
<i>Total unapplied credit for United Rentals (North America), Inc.:</i>						\$36.56
GRAND TOTALS:						\$606.36

**THEA BOWMAN LEADERSHIP ACADEMY
ACCOUNTS PAYABLE VOUCHER REGISTER
June 2023**

Payment date	Payment number	Vendor name	Amount	Description
6/1/2023	6252	Agape Union Transport	\$1,500.00	Transportation
6/1/2023	6253	CINTAS Corporation	\$712.61	Supplies
6/1/2023	6254	Hill, Earmon	\$772.50	Boys Varsity Assistant Coach 2 of 2
6/1/2023	6255	Jalen Knight	\$2,832.50	Basketball & Track Coach
6/1/2023	6256	Kidstuff Playsystems	\$86,528.00	50% Deposit
6/1/2023	6257	Main Sporting Goods	\$126.50	Athletic Medals & Trophies
6/1/2023	6258	Marks, Ariel	\$1,802.50	TrachCoach
6/1/2023	6259	Mead, Jermaine	\$501.27	Travel Reimbursement: School Safety Specialist
6/1/2023	6260	Nakia Taylor	\$1,122.50	Girls Varsity Track Assistant 2 of 2
6/1/2023	6261	Onsite Construction Services Inc.	\$7,716.54	Repairs & Maintenance
6/1/2023	6262	PremiStar-Indiana	\$5,960.00	Maintenance Contract 2/1/23-4/30/23
6/1/2023	6263	Rogers Athletic Company	\$8,477.61	Class Supplies
6/1/2023	6264	RSI Truck & Bus Repair Inc.	\$1,645.00	Dave & Busters & Top Golf
6/1/2023	6265	Simmons, Marisa	\$342.04	Reimbursement for Grad Cap & Gown
6/1/2023	6266	Swain, Deron	\$1,350.00	Track & Field Boys Varsity Assistant Coach 2 of 2
6/1/2023	6267	Tatum Security LLC	\$24,350.00	2 SRO, 4 Officers, 1 Officer
6/1/2023	6268	Terri Nichols	\$1,000.00	Decor
6/1/2023	6269	Thorpe, Artavia	\$700.00	Reimbursement for Senior Prom DJ
6/1/2023	6270	TIAA Commercial Finance Inc	\$7,836.27	Equipment Rental
6/1/2023	6271	Troupe, Clark	\$772.50	Baseball Boys Varsity Assistant Coach 2 of 2
6/1/2023	6272	United Rentals (North America), Inc.	\$777.57	Office Trailer and Steps (Rental)
6/1/2023	6273	Urban Elevator Service, LLC	\$384.42	Monthly Elevator Services
6/1/2023	93275	PEX	\$5,000.00	Charges
6/5/2023	93276	Indiana American Water	\$1,811.08	DOM Services 4/15-5/15/2023
6/5/2023	93282	Human Capital Concepts	\$2,956.37	Payroll
6/6/2023	93286	INPRS	\$6,114.34	PERF & TRF
6/8/2023	6274	Great Minds PBC	\$20,367.07	Eureka Math
6/8/2023	6275	Harris Law Firm, P.C.	\$2,000.00	June Fees 2023
6/8/2023	6276	Warehouse Direct	\$2,484.44	Janitorial Supplies
6/8/2023	6277	Damsel Services Inc.	\$61,019.27	50% Down Payment for 5 RTU Units
6/8/2023	6278	IAAAA - ATTN: Marie Doan, Asst. Athletic Director	\$320.00	Registration Fee and LTC Course Fee
6/8/2023	93285	Human Capital Concepts	\$209,316.08	Payroll
6/15/2023	6279	ADT Commercial	\$91.12	Services 6/14-7/13/2023
6/15/2023	6280	Anew Life Youth Development	\$2,000.00	Transportation April and May 2023
6/15/2023	6281	Arrington James Photography	\$3,525.00	Cap and Gown Sitting Portrait
6/15/2023	6282	AT&T	\$2,650.82	Internet Charges
6/15/2023	6283	Bounce Wourld Fun Flatables	\$700.00	Obstacle Course, Crayon Casle Slide
6/15/2023	6284	Brandy's Safe & Lock	\$204.45	Lock Repair & Replacement
6/15/2023	6285	CINTAS Corporation	\$712.61	Supplies
6/15/2023	6286	Committee for Children	\$2,719.00	Second Step License Renewal
6/15/2023	6287	D&R Press	\$891.00	Envelopes
6/15/2023	6288	Damsel Services Inc.	\$10,209.56	Repairs & Maintenance
6/15/2023	6289	David Nelson	\$424.00	Reimbursement for Camps
6/15/2023	6290	Elite Photo Booth	\$1,200.00	Photo Booth
6/15/2023	6291	Haggard, Arthur	\$233.39	Travel Rmbursement - State Track
6/15/2023	6292	Jostens	\$13.30	Diplomas
6/15/2023	6293	Just A Dash Catering LLC	\$40,243.00	Student Meals (5/1-/31/2023)
6/15/2023	6294	LAMAR	\$1,200.00	Billboards-Digital Posters
6/15/2023	6295	Lancer Associates	\$10,221.38	Design Development/Mileage
6/15/2023	6296	Lil Lou's Beauty and Barber College	\$5,000.00	5/22 Tuition & Books Cosmetology
6/15/2023	6297	Main Sporting Goods	\$135.00	Plaques and T-Shirts
6/15/2023	6298	Marks, Ariel	\$233.39	Travel Reimbursement - State Track
6/15/2023	6299	Mead, Jermaine	\$56.64	6.11 Athletic Reimbursement
6/15/2023	6300	Midwest Telecom of America, Inc	\$1,913.18	Ticket Charges & Services
6/15/2023	6301	NIPSCO	\$2,132.48	Portable Acc#571-409-000-2 + Late Fees
6/15/2023	6302	NWEA	\$9,812.50	Map Growth K-12
6/15/2023	6303	Physicians Coding and Education Services	\$2,618.00	Tution and Instructional Resources
6/15/2023	6304	RSI Truck & Bus Repair Inc.	\$7,880.00	Charter Buses
6/15/2023	6305	Tatum Security LLC	\$21,850.00	2 SRO, 4 Officers, 1 Officer
6/15/2023	6306	Thorpe, Artavia	\$163.08	Reimbursement for Garden Supplies
6/15/2023	6307	TIAA Commercial Finance Inc	\$6,326.37	Equipment Rental
6/15/2023	6308	Tradewinds Services, Inc.	\$970.00	Nov 2022
6/15/2023	6309	Troupe, Antoinette	\$990.90	Reimbursements
6/15/2023	6310	Willscot	\$5,170.79	Contract #1001665510
6/15/2023	93277	PEX	\$5,000.00	Charges
6/16/2023	93283	Human Capital Concepts	\$95.58	Payroll
6/16/2023	93287	INPRS	\$7,091.72	PERF & TRF
6/16/2023	93288	INPRS	\$2,643.74	PERF & TRF
6/16/2023	93289	INPRS	\$132.49	PERF & TRF
6/20/2023	93278	NIPSCO	\$607.81	Gas Services
6/20/2023	93279	NIPSCO	\$7,925.20	Electric Services
6/21/2023	93280	Indiana American Water	\$132.87	Fire Services 5/2-6/1/2023
6/22/2023	93284	Human Capital Concepts	\$235,555.41	Payroll

6/22/2023	93290	Bank Fees	\$203.27	Service Charges
6/27/2023	93291	Waste Management	\$4,551.41	Trash Services 6/1-630/2023
6/29/2023	6311	Affiliated Customer Service, Inc.	\$1,986.00	Annual Fire Alarm System Services
6/29/2023	6312	Arrow Pest Control	\$548.00	Monthly and Semi-Annual Services
6/29/2023	6313	Ball State University	\$1,499.00	Suzanne Conover
6/29/2023	6314	CINTAS Corporation	\$712.61	Supplies
6/29/2023	6315	Education One, LLC	\$15,006.91	Admin Fee June 2023
6/29/2023	6316	Global Psychological	\$1,718.40	Psychological Services
6/29/2023	6317	Golean McCloud	\$17.39	Bins for Summer School Reimbursement
6/29/2023	6318	Haggard, Arthur	\$152.24	Travel Reimbursement
6/29/2023	6319	Johnson Controls Security Solutions	\$732.28	June Services
6/29/2023	6320	LAMAR	\$100.00	Posters
6/29/2023	6321	Midwest Telecom of America, Inc	\$1,211.25	Switch Installation
6/29/2023	6322	Purchase Power	\$500.00	Postage
6/29/2023	6323	Simmons, Marisa	\$151.95	Travel Reimbursement
6/29/2023	6324	Sport Orthopedic Rehabilitation, Inc.	\$2,688.96	Game Coverage
6/29/2023	6325	Tatum Security LLC	\$5,400.00	1 Officer
6/29/2023	6326	TLC Plumbing, Inc	\$1,425.00	Inspection and Repair
6/29/2023	6327	United Rentals (North America), Inc.	\$777.57	Office Trailer and Steps (Rental)
6/29/2023	6328	Warehouse Direct	\$2,547.62	Janitorial Supplies
6/29/2023	93281	Human Capital Concepts	\$2,928.88	Payroll

Grand Total

\$915,133.50

ALLOWANCE OF VOUCHERS

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Date

School Treasurer

We have examined the vouchers listed on the foregoing accounts payable voucher register, consisting of 2 pages, and except for vouchers not allowed as shown on the register such vouchers are hereby allowed in the total amount of \$915,133.50

TBLA FY 2022-2023 Audit and Information Return Services Proposal Summary

	Donovan	CLA	Blue
Financial Statement Audit	\$ 35,250	\$ 18,000	\$ 23,000
Single Audit *	-	7,500	7,000
Subtotal	35,250	25,500	30,000
Supplemental Audit ^	-	5,000	-
Form 990 preparation	2,500	3,500	2,000
Client support fee	-	1,700	-
Grand Total	\$ 37,750	\$ 35,700	\$ 32,000

* = included in financial statement audit quote for Donovan

^ = included in financial statement audit quote for Donovan and Blue



Donovan CPAs

June 28, 2023

The Board of Directors
Drexel Foundation for Educational Excellence, Inc.
d/b/a Thea Bowman Leadership Academy

Dear Board Members:

Recently, we had the pleasure of meeting with Carlo Hershberger to discuss your school's CPA service needs, specifically relating to the preparation and filing of Federal Form 990 and Indiana Form NP-20. In an effort to streamline the preparation and filing of these informational returns, we have been asked to propose that the school transition to Donovan CPAs for these services. We pride ourselves in our long-standing relationship with the school and are confident that we can meet or exceed your expectations.

Ordinarily, our proposals include background information about Donovan CPAs including firm history, staff bios, references, etc. We have excluded this information given our recent working history. If it would be helpful in the decision-making process, we would be happy to revise the proposal to include this information.

PROPOSED SERVICES AND RELATED FEES

We propose the following fees for the services requested for the year ending June 30, 2023:

Preparation and filing of Federal Form 990 and Indiana Form NP-20	\$ 2,500
--	----------

Should you accept this proposal, we will include the services and fees listed above in the audit engagement letter as of and for the year ended June 30, 2023.

We commit to only adjusting our fees in line with approximate inflationary increases annually unless the scope or complexity of services changes significantly from our current collective understanding. We look forward to developing a successful long-term partnership between our organizations. Please contact me directly with any questions. My contact information is below.

DONOVAN

Benjamin A. ("BJ") Lippert, CPA
Partner
blippert@cpadonovan.com
(317) 794-3983

www.cpadonovan.com

Avon Office | 5151 E. US Hwy 36, Avon, IN 46123 | 317.745.6411

Indianapolis Office | 9292 N. Meridian Street, Suite 150, Indianapolis, IN 46260 | 317.844.8300

**DREXEL FOUNDATION FOR EDUCATIONAL
EXCELLENCE, INC.
D/B/A
THEA BOWMAN LEADERSHIP ACADEMY
PROPOSAL FOR PROFESSIONAL CPA SERVICES**



July 19, 2023

Board of Directors
Thea Bowman Leadership Academy

Dear Board Members:

We are pleased to present this proposal for professional CPA services. Within this proposal we have provided an introduction to Donovan CPAs, a summary of the services to be provided, and the related costs.

We invite you to consider the following as you evaluate this proposal.

1. Our extensive experience with charter schools and other not-for-profit organizations, which includes years of service to your organization.
2. Our unique approach to serving you better, which makes the auditing and reporting process more of a working partnership and less of a burden.
3. Our strategic relationships with members of the Indiana charter school community, which we will utilize for your benefit.

We recognize the significance of our association and are prepared to commit the necessary resources to assure you of quality and timely performance. I can be reached by telephone (317-794-3983) or email (blippert@cpadonovan.com) regarding any questions with respect to this proposal.

We appreciate this opportunity to respond to your request and look forward to working with you.

Very truly yours,

DONOVAN



Benjamin A. (BJ) Lippert, CPA
Partner

THEA BOWMAN LEADERSHIP ACADEMY

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DONOVAN CPAs

Donovan CPAs is a dynamic, growing CPA firm in Central Indiana that has been serving companies and not-for-profits for more than fifty years. Our successful growth during these years is based on the success of our clients. The firm has offices in both Avon and Indianapolis, with staff consisting of approximately 50 seasoned employees. We are a large enough firm to provide you with the services you require, yet small enough to provide you with individual attention. We conduct dozens of charter school audits each year and each member of our Charter School Services team is trained and experienced in the conduct of audits.

We are licensed in the state of Indiana to conduct audits which requires us to undergo a rigorous peer review every three years. As a licensed firm, we are required to follow strict standards in the performance of our work. These stringent standards apply to all technical and operational areas of our practice including staff training, supervision, and hiring qualifications.

Following is a representative sample of our current charter school audit clients as well as some other not-for-profit clients:

Charter Schools:

Steel City Academy
Neighborhood Charter Network
Charter School of the Dunes
Indiana Math and Science Academy
Southeast Neighborhood School of Excellence
Global Preparatory Academy
Irvington Community Schools
Victory College Prep
Circle City Preparatory
ACE Preparatory

Other Not-For-Profit Organizations:

Intend Indiana (formerly Renew Indy)
TechPoint Foundation for Youth
Keep Indianapolis Beautiful

OUR UNDERSTANDING OF THE PROFESSIONAL CPA SERVICES

Auditing Services:

We will conduct an audit of the financial statements of Thea Bowman Leadership Academy as of, and for the year ended, June 30, 2023. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (i.e. Single Audit under the *Uniform Guidance*). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Audit Process:

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of our engagement. In accordance with *Government Auditing Standards*, we will also test internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. At the conclusion of our audit, we will request certain written representations from you about the financial statements and related matters.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in preparation of your financial statements, but the responsibility for the financial statements remains with you. This responsibility includes the maintenance of adequate records and related controls, the selection and application of accounting principles, and safeguarding of assets.

Our firm staffs each engagement with our own personnel. We do not utilize association or affiliate member firm personnel. A bio on each of the individuals assigned to your audit can be found on page 4.

At the conclusion of the audit, we will issue a written report of any identified internal control deficiencies and a separate written communication to those charged with governance regarding the high-level results of the audit. We will also meet live with the Board of Directors to review the results of the audit, if desired.

HOW WE SERVE YOU BETTER

Many CPA firms offer comparable services. What differentiates Donovan CPAs from other firms is our tailored approach to serving you better.

- Experience - Donovan CPAs is the industry-leading CPA service provider in the state of Indiana. We conduct approximately 40 audits of charter and innovation schools annually. We are experts in your school’s unique accounting, auditing, and federal and state reporting needs. We promise to leverage this experience while we serve you, making the process more efficient, and adding value.
- Flexibility - Our philosophy has always been that we exist to serve our clients' needs. We work with our clients to ensure an effective and efficient audit, not to present stumbling blocks to this objective.
- Responsiveness - Thea Bowman Leadership Academy would be a significant and important client to us. You will be served by at least three professionals from our firm. You will have a qualified, knowledgeable person accessible when needed.
- Continuity - With Donovan CPAs, our clients do not experience the high rate of personnel rotation found with many other firms. Our partners have significant involvement in each engagement and are familiar with all facets of our clients' businesses when turnover exists.

PROFESSIONAL FEES

Our fees for services are based on the estimated time to be incurred in completing the services and the skill level of personnel assigned. The fees quoted below are fixed fees. Our fees will not exceed the quoted figures unless unexpected circumstances are discovered, i.e., fraud, reconstruction of accounting records, etc. Based upon the understanding that the accounting records are properly maintained, and that your personnel will provide us with all necessary data for us to conduct the engagement, our fees for the proposed services will be as follows:

Financial statement audit for the year ended June 30, 2023, single audit required	\$ 35,250
--	-----------

The above fee quotation does not include out of pocket expenses and will not increase annually by more than an inflationary increase unless the scope or complexity of the audit increases significantly.

ENGAGEMENT TEAM

BJ Lippert, CPA, Partner

blippert@cpadonovan.com



BJ joined Donovan in 2015 to lead the Firm's Assurance Services Group and became partner in January 2017. Prior to Donovan, BJ spent 5 years at a large regional CPA firm, then another 5 years at a mid-sized Indianapolis firm where he served all types of businesses; large and small, for-profit and not-for-profit.

BJ graduated from Butler University with a Bachelor of Science in Accounting in 2005, and a Masters in Professional Accountancy in 2006. He is a member of the American Institute of Certified Public Accountants and Indiana CPA Society, where he served on the Society's Leadership Cabinet for a number of years. BJ is currently serving on Boards of several not-for-profit organizations.

Rex Miller, CPA, Partner

rmiller@cpadonovan.com



Rex's goal is to be the trusted advisor of his clients and help them solve their needs in areas of strategy planning and execution, mergers and acquisition, budgeting, modeling, financial reporting and financial and tax planning. He appreciates the loyalty of his clients and friends and provides the same in return. He has extensive experience in auditing and consulting with not-for-profit organizations, individuals and privately held businesses in the manufacturing, distribution, construction, real estate and services industries.

Rex graduated with a Bachelor of Science degree in Accounting from the Indiana University Kelley School of Business in Bloomington, Indiana. He is a member of the Indiana CPA Society and American Institute of Certified Public Accountants. He has served on the Indiana CPA Society's Leadership Cabinet and various Boards over the years.

Jason Schultz, CPA, Manager

jschultz@cpadonovan.com



Jason graduated from Ball State University with a Bachelor of Science in Accounting in 2004 and a Master of Science in Accounting in 2005. Upon graduation, Jason joined a large regional CPA firm, attaining the level of senior associate in the audit department. In 2009, he joined the firm that eventually merged with Donovan CPAs, earning promotion to the level of Manager. Jason has directed numerous audit engagements of both tax-exempt and commercial organizations, including numerous charter schools. He is a certified public accountant and a member of the Indiana CPA

Society.

REFERENCES

We are proud of the services we provide and feel that they are considered to be significant and valuable to our clients. We welcome your inquiries to any of our clients. Following are current clients who will be able to provide a reference for our firm.

Charter Schools:

Neighborhood Charter Network

Ms. Denise Hernandez

dhernandez@ncnschools.org

(317) 383-0607

Steel City Academy

Ms. Katie Kirley

katie.kirley@steelcityacademy.org

(219) 750-1010

Indiana Math and Science Academy

Mr. Halil Dulgeroglu

halil@conceptschoools.org

(847) 227-9840

Not-For-Profits:

Intend Indiana (formerly Renew Indy)

Mr. Steven Meyer

smeyer@renewindy.org

(317) 924-8116

TechPoint Foundation for Youth

Mr. George Giltner

george@techpointyouth.org

(574) 274-7799

Keep Indianapolis Beautiful

Mr. Kodi Akins

kakins@kibi.org

(317) 264-7555

CPAs / ADVISORS



Proposal to Provide Audit & Tax Services

Prepared for

Thea Bowman Leadership Academy

July 20, 2023

Carlo Hershberger
Drexel Foundation for Educational Excellence, Inc.
d/b/a Thea Bowman Leadership Academy
Gary, Indiana

Dear Mr. Hershberger:

We appreciate the opportunity to provide you with this audit proposal to serve as the independent accountants for Thea Bowman Leadership Academy (hereby rereferred to as the School). We are sincerely interested in establishing a long-standing relationship with the School. Therefore, let this proposal serve as a means to allow you, the other members of the management team, and the Board of Directors to familiarize yourself with Blue & Co., LLC (Blue), and our services.

The School faces many external challenges in the finance and operations areas including:

- Revenue enhancement and cost containment
- Other scrutiny and potential cuts at the Federal and State level
- Increased focus on information and how to manage effectively
- Increased government regulations and reporting requirements for not-for-profit organizations
- Increased competition for human resources

These are but a few of the key issues the School must be prepared to address to thrive in the environment in which it operates.

Blue is experienced at dealing with these and other issues the School may face in addition to the audit services you have requested. Blue has extensive not-for-profit experience and expertise. The “truth” comes from the clients the firm serves and professionals who are familiar with the firm’s work. We are extremely proud of the client satisfaction we generate and our reputation in the not-for-profit industry. Please check our references.

If you have any questions or need additional information, please call Billy McNeely at 317.713.7962. We sincerely want to serve the School and look forward to hearing from you.

Sincerely,

Blue & Co., LLC

CPAs / ADVISORS





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CPAs / ADVISORS





Who We Are

CPAS / ADVISORS

 blue

EXPERIENCED NOT-FOR-PROFIT ACCOUNTING

Blue currently serves hundreds of not-for-profit clients, such as charter schools, health centers, foundations, associations and other unique not-for-profit organizations. Your organization's profile is similar with that of clients that we currently serve and have served for many years. Because we have such depth of experience in serving clients similar to yours, the benefits you will receive from being a client of ours will be numerous. Many of those benefits we have already described to you in the executive summary. But most of all, you can rest assured that we are looking out for you. Issues that you are dealing with, we are also addressing with many other clients. That real experience and knowledge will be one of the best benefits from choosing Blue and why your organization's profile is a perfect fit for us.

We differentiate ourselves from other firms by providing services with a dedicated not-for-profit staff that are committed to the not-for-profit industry. We do our best to have a culture that supports and facilitates happy staff. We believe happy staff translates into happy clients. Having a dedicated not-for-profit staff that all have not-for-profit experience also allows for rotation of staff and directors as desired without losing expertise. Our not-for-profit staff are trained in both financial statement audit and grant reimbursement principles so that your staff does not have to work with two different groups of professionals who do not understand the regulatory climate. Additionally, our tax professionals are dedicated to not-for-profit clients. Deadlines are taken very seriously. Our policy is not "meeting" client expectations; rather it is "exceeding" client expectations.

Our not-for-profit tax group has the expertise in preparing federal and state tax returns, unrelated business tax assessments, and other tax items related to joint ventures, exempt status applications and related party reporting. The tax group will work in conjunction with the audit process to ensure timely and efficient transition for the analysis and preparation of the returns.

Additionally, we currently audit in excess of 100 employee benefit plans. We also have an employee benefit department which performs the 5500 services as well as employee benefit plan advisory services including plan administration and plan set-up and design.

NOT-FOR-PROFIT INDUSTRY THOUGHT LEADERSHIP

We stay abreast of changes in not-for-profit regulations and continually communicate with our clients. We summarize actions and notices taken in the Federal Register and circulate summaries of these to our clients and others monthly. Blue provides seminars on a regular basis to our clients and invited guests to provide education relating to new and changing regulations in areas such as revenue cycle, business office, reimbursement, and accounting and finance. Our not-for-profit staff is committed to the not-for-profit industry.

Communicating industry and accounting updates to our clients is an area of emphasis for our firm.

- Annual A&A update for firm and clients
- Annual Tax seminar for firm and clients
- Not-for-profit hot topics – seminars are semi-annual or as needed when significant issues arise
- Thought leadership/industry news articles and whitepapers published on our website
- Whitepapers and articles on website and in contributions to industry publications like CPA Society journals and industry-related journals
- Not-for-profit newsletters every two weeks

We provide not-for-profit entities with various services over a wide spectrum. Our long and concentrated involvement in the industry has endowed our professional staff with an acute awareness of its administrative, organizational and financial needs, training that cannot readily be matched by other firms.

STRATEGIC PARTNERSHIPS & AFFILIATES

We serve our clients in numerous ways. We are more than just a CPA and advisory firm. We also operate the following entities that further support our not-for-profit client base.

- **Alliant Management Services**
Manages hospitals in Indiana, Kentucky, Illinois and North Carolina
- **Alliant Purchasing, LLC**
GPO for Supplies for 130 not-for-profit organizations
- **Blue Benefits Consulting, Inc.**
Employee benefits consulting and pension plan administration

CPAs / ADVISORS



CLIENT SERVICES TEAM



Shawn Williams, CPA
Director
317.713.7954
swilliams@blueandco.com

Shawn Williams is a Director with Blue and is primarily responsible for financial statement audits, reviews, and compilations, as well as employee benefit plan audits and Form 5500 assistance. Areas of concentration are hospitals and healthcare systems, long-term care, Single Audits, and traditional not-for-profits. He also provides assistance with benchmarking analysis and many other projects in connection with the healthcare industry.

Shawn serves as the Past-President of HFMA of Indiana and a former board member for Choices Coordinated Care Solutions. Shawn graduated with a Bachelor of Science Degree in Accounting from Ball State University in Muncie, IN.



Billy McNeely, CPA
Manager
317.713.7962
bmcneely@blueandco.com

Billy McNeely joined Blue in September 2014 and is primarily responsible for financial statement audits, reviews, and compilations. He is also responsible for several employee benefit plan audits. Client engagements include hospitals, community mental health centers, long-term care organizations, foundations, charter schools, as well as other healthcare and not-for-profit organizations.

Billy currently serves as a Board Member of the Indiana Pressler Memorial Chapter of Healthcare Financial Management Association (IN HFMA). Prior, he served as the Assistant Treasurer for IN HFMA, responsible for record keeping and preparation of monthly financial statements. Billy was selected for the 2020-2022 Indiana CPA Society Young Pros Leadership Academy; a group of leaders determined to embrace and promote the profession within organizations and the community.

Billy received his Bachelor of Science in Business and Master of Science in Accounting from Indiana University, Bloomington.

CPAs / ADVISORS



CLIENT SERVICES TEAM



Haleigh Pickett, CPA
Senior
317.275.7482
hpickett@blueandco.com

Haleigh Pickett joined Blue & Co. in August 2020 in the healthcare audit practice. Haleigh's primary duties include assisting the Audit team on audits of financial statements and retirement funds for charter schools, community health facilities, hospitals, and mental health facilities.

Haleigh received her Bachelor of Arts in Accounting and International Business from Ball State University, Muncie, IN.



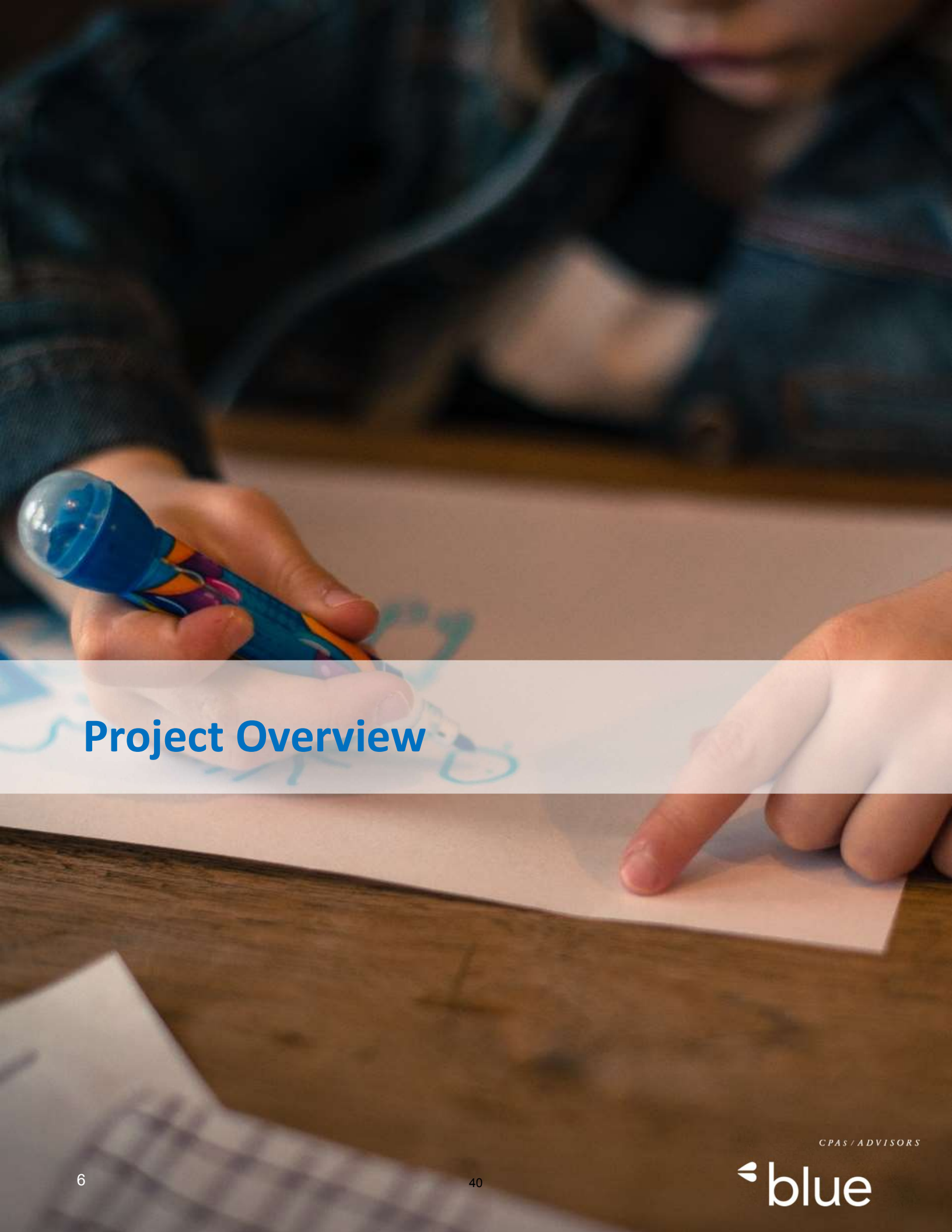
Angie Zirkelbach, CPA
Director in Charge, Indianapolis
Office
317.713.7961
azirkelbach@blueandco.com

Angie Zirkelbach has over 20 years of experience specializing in tax and accounting for not-for-profit organizations and closely-held businesses. She focuses her time on tax planning and preparation. Additionally, she assists her clients in selecting, setting up, and maintaining an accurate and efficient accounting system for their business activities. Angie graduated from the University of Evansville with a Bachelor's Degree in Accounting, Magna Cum Laude.

Angie spent several years with a local CPA firm prior to joining Blue, LLC in 2005. She actively participates in the Indiana CPA Society and is a current board member for the Indianapolis District Dental Society and INCPAS. In addition, Angie Zirkelbach is a former adjunct accounting professor at Indiana Tech and has served on the Indiana Board of Accountancy, where she was appointed by former Governor and Vice President Mike Pence.

CPAs / ADVISORS





Project Overview

AREAS OF FOCUS

Audit Planning

Planning is a critical part of an audit of a client at Blue and we take it very seriously. We understand many firms look at auditing as a once-a-year process, but at Blue we believe an audit is a year-round, continuous process of communication. Prior to year-end work, we review with management all major areas of concern based on year-to-date results with input from management and the Board of Directors. Based on this planning exercise, we customize the year-end testing to encompass the areas we believe will add the most value to the School.

Following is a brief description of certain areas of focus, as applicable. The explanations are not comprehensive of our procedures, but rather are included to provide an overview of the procedures.

Risk Assessment Standards And Approach

Management and the Board should be aware that eight standards related to the auditors risk assessment process for nonpublic entities have been promulgated. The primary objective of the standards is to enhance the auditors' application of the audit risk model in practice by requiring:

- More in-depth understanding of the entity and its environment, including its internal control, to identify the risks of material misstatements in the financial statements and what the entity is doing to mitigate them.
- More rigorous assessment of the risk of material misstatements of the financial statements based on that understanding.
- Improved linkage between the assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.

We are well positioned to apply the risk based approach with our significant not-for-profit niche focus. We have always taken a risk-based approach to the audit process as a matter of practice. We feel the School will derive even more value from the audit under a risk-based approach with Blue. The Blue audit process will deliver tangible value to the School by formally documenting the risk-based approach.

As discussed above we have always utilized a risk based audit approach focusing on the likelihood of a material misstatement in the financial statements. We have always concentrated our audit emphasis on the areas of higher risk, such as valuation of accounts receivable and third-party revenue and reimbursement and related settlements with the Medicaid and like kind programs, compliance with any debt covenants, compliance with grant requirements and the Uniform Guidance compliance requirements, focusing on the effectiveness of the internal controls and the financial statement amounts and disclosures.

AREAS OF FOCUS

We will perform risk assessment procedures and document in detail our understanding of the School, including the internal controls. Risk assessment procedures are deemed necessary by the standards to provide a basis for assessing the risk of material misstatement. These procedures include inquiries, analytical procedures, and inspection and observation. Based upon that documented understanding and evaluation of internal control we will then formally assess risks down to the financial statement assertion level.

Then we will design further audit procedures to achieve a low-level of risk of material misstatement. Further audit procedures consist of tests of controls and substantive tests. They provide the audit evidence to support the auditor's opinion of the financial statements.

The standards require us to consider and document how the risk assessment at the financial statement level affects individual financial statement assertions so that we have direct link between the assessed risks and the nature, timing, and extent of our audit procedures. Therefore, our audit programs will be tailored for the School.

Internal Control Assessment

As discussed previously there will be more emphasis on internal control as part of the audit engagement. While we do not provide a separate opinion on the internal controls, in accordance with *Government Auditing Standards* we do issue a separate report. Our measurement procedures are designed to assess material control issues that, if not in place, could result in material misstatement of the financial results of the School. We will use inquiry, documentation, observation and inspection, and checklists to identify key issues for the School, and then follow up with experienced staff that assess risk and return. If an area is identified as key, we perform follow up testing on the specific areas of interest. All results are provided to management and the Board of Directors based on materiality in relation to the financial statements taken as a whole. We feel the internal control is vitally important to the Board and management and are pleased to go above and beyond to add value in this area.

Government Auditing Standards and The Uniform Guidance

We take the federal funds audit in accordance with *Government Auditing Standards* and the Uniform Guidance very seriously. As we discussed previously, we are well versed in the various programs and the related compliance requirements. We will be proactive, not only in completing the compliance portion of the audit, but in advising the School of any efficiencies, improvements and enhancements noted with respect to federal funding and related grant activities.

Following is a brief description of certain other areas of focus, as applicable, other than the required compliance auditing. The explanations are not comprehensive of our procedures, but rather are included to provide an overview of the procedures.

Cash

We will agree all material year-end cash balances to detailed reconciliations. We will review support of any significant reconciling items for appropriateness.

AREAS OF FOCUS

Grants Receivable

For audit purposes, we are focused on existence and valuation issues. Existence procedures will include assessing detail grants receivable with subsequent payments and reviewing support for services rendered. For valuation, we typically will review management's assessment of the quality of grants receivable by reviewing receivables mix, relevant collection experience, and an aging analysis. This must all be taken in the context of federal and state payors who can retroactively change the criteria used for payment of services.

Property and Equipment

We will progress property and equipment from the prior year balances to the current year with current year additions, disposals and transfers. Year-end balances will be agreed to detailed property and equipment ledgers. Material property and equipment additions will be agreed to supporting invoices. We will inquire and be cognizant during our procedures for events that indicate the carrying amount of an asset may not be recoverable. We will also review for the capitalization of interest cost.

Accounts Payable and Other Current Liabilities

Material accounts payable other current liabilities will be agreed to supporting detail. We will review supporting documentation, open invoices as well as material subsequent disbursements to determine appropriate accrual of fiscal year expenses. We will also review support for any other material liabilities.

Salaries, Wages and Related Liabilities

We will agree the year-end accruals for salaries, wages and related liabilities to management's calculated estimates and supporting detail to determine whether accruals are accurate.

Long-Term Debt

We will progress long-term debt from prior year to the current year taking into account any new debt issues and current year principal payments. Material long-term debt and line-of-credit balances will be agreed to statements from respective financial institutions. Balance and principal payments will also be agreed to the corresponding amortization schedules. Debt covenants and other compliance provisions will be calculated and reviewed for compliance. We will work with and provide assistance managing the relationship with respective financial institutions, as needed.

Net Assets

Net assets will be progressed from the prior-year to the current year to ensure all fiscal year activity is properly recorded.

AREAS OF FOCUS

Revenues and Expenses

Overall and specific analytical procedures including predictive estimates will be performed on year-to-date revenue and expense account balances.

Grants

Overall and specific analytical procedures will be utilized. Risk based approach to determine testing in compliance with the Uniform Guidance, if applicable.

Board Letter Comments And Enhancement Opportunities

We view our management letter and any related communication as an excellent tool that we utilize to assist management with accounting and internal control matters, but more than that, we use these communications to point out potential enhancements to improve operations, financial viability and to keep you abreast of not-for-profit industry developments. We will inform management as we note items throughout the audit process. We also take the required communications to the Board very seriously and either incorporate those into the same letter, or as some clients prefer, we issue one letter with the required communication and another with industry developments and potential enhancements.

Closing/Exit Meeting

Our priority is to meet with management to review a draft of the financial statements, and any open items or areas of concern that may have arisen during the audit process. Our goal is to have continual communication with management throughout the entire audit process and we see this meeting as an important opportunity to continue that process.

Audit Technology Utilized

Our audit process incorporates the latest technology through a paperless system. We download and scan documents to avoid costly duplication of effort. We use e-mail as much as you prefer to transfer information.

Blue is ever-adapting to best serve its clients. Through the collaborative use of Smartsheet, an interactive online project management tool, both auditor and auditee utilize “sheets” to efficiently, and effectively manage the demands of the audit fieldwork. We take pride in meeting the needs of our clients and aim to tailor the length and timing of on-site audit fieldwork, and use of technology, to individual preferences.

Functions of Smartsheet include, but are not limited to, file attachment, collaboration, alerts, discussion, and updates, and flexibility in the structure and completion of audit work. Smartsheet allows Blue the ability to implement Traditional, Hybrid, and Virtual audit approaches. The enhanced features of Smartsheet allow for customization of final fieldwork length and location.

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FEES AND TIMELINE

It is our objective on every client engagement to render truly outstanding professional services for a fair and reasonable fee. Our experience has shown that keeping professional fees to a reasonable level requires a joint effort on the part of management and the independent accountants during the entire course of the engagement. The keystone to a successful and effective program of fee containment is concentrated in one word – communication. An open and frank exchange of information, concerns and ideas by both parties on a continuous basis throughout the year is the most effective way to avoid excess involvement and duplication of effort. It is our sincere desire to maintain this open line of communication with management and the Board of Directors during our engagement. We will communicate specific material issues directly to the Board of Directors and/or appropriate executives in a prudent and timely manner.

ENGAGEMENTS	2023	2024 Renewal Option	2025 Renewal Option
Financial statement and SBOA compliance audit	\$23,000	\$24,000	\$25,000
Uniform Guidance Single Audit (first major program)	\$7,000	\$7,000	\$7,000
a fee of \$5,000 will be assessed for each additional major program			
Exit/closing meeting with management	Included	Included	Included
Presentation to the Board of Directors	Included	Included	Included
Preparation of the Federal Form 990 and State of Indiana tax returns	<u>2,000</u>	<u>2,100</u>	<u>2,200</u>
Total engagement fees (not to exceed)	\$32,000	\$33,100	\$34,200
Note: Out-of-pocket expenses are <u>included</u> in the fee quotes above.			

As noted above, we will not bill the School for out-of-pocket expenses. Our fees are a not to exceed nature. In the event we incur less, we will bill the lower amount. While we do our best to estimate reasonable fees based upon internal estimates and our sense for the market these fees are not set in stone. Should you find that our fees appear out of line with your expectations, please do not hesitate to contact us. We are completely open to taking another look at the fees for you. Our fees are based upon the understanding that the staff of the School will have detailed reconciliations of all general ledger accounts and provide appropriate accounting records to be reviewed. Any accounting assistance provided by Blue will be billed separately at hourly rates. Our billing rates range from \$225 to \$550 per hour.

Our billings are rendered monthly and are due 30 days upon receipt. We normally provide a brief description of services provided but will detail services to meet the School's reporting needs. We will verbally indicate services that are outside of the scope of the engagement and provide an engagement letter at management's request. Telephone calls and inquiries for all services less than fifteen minutes are included in the annual audit and tax fees. We consider these interactions an opportunity to provide value to the School at no cost. If an inquiry requires research or additional resources, we will inform the School the service is outside of the scope of services and discuss scope and fees accordingly.

With cooperation from the School, we will plan our engagements to meet the timeline indicated by management. We would conduct our planning at the summer of 2023. Fieldwork will commence in October 2023, draft presented to management (closing meeting) and the Board of Directors during December 2023 and a final report issued in December 2023.



Client References

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CLIENT REFERENCES

CLIENT ORGANIZATION	CONTACT INFORMATION
Paramount Schools of Excellence Indianapolis, Indiana	Marcus Miller, CFO 463.274.3373
Goodwill Education Initiatives (Excel Centers and Indy Met HS) Indianapolis, Indiana	Josh Cooper, VP of Finance 812.361.8408
The Hope Academy, Inc. Indianapolis, Indiana	Jane Panyard, Director of Operations 317.280.3530
Regional Health Systems Merrillville, Indiana	Judy Sikora, CFO 219.757.1921
Woodlawn Hospital Rochester, Indiana	Carrie Bowers, CFO 866.306.2647
Meridian Health Services Muncie, Indiana	Scott Riggs, CFO 866.306.2647
Oaklawn Psychiatric Center Goshen, Indiana	Joe Barkman, CFO 574.569.3331
Bowen Center Warsaw, Indiana	Jay Baumgartner, CFO 574.269.0550
Hillcroft Services, Inc. Muncie, Indiana	Debbie Bennett, President and CEO 765.587.5212
Grafton Integrated Health Network Winchester, Virginia	James Stewart, President 540.542.0200

Additional references available upon request.

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Peer Review

FIRM PEER REVIEW

Blue participates in an external peer review process conducted in conformity with standards for peer reviews promulgated by the Peer Review Committee of the American Institute of Certified Public Accountants (AICPA) Center for Public Company Audit Firms. All our peer reviews have resulted in unqualified (clean) opinions.

We received no letter of comments (discussing weaknesses in our quality process) related to this peer review.

ANNUAL INTERNAL INSPECTION REQUIREMENT

In the years between our external tri-annual peer reviews, we conduct a rigorous annual self-inspection process. During this process, each office is reviewed by directors and senior managers from other offices in the firm to ensure that our standards are maintained, and that we focus on continuous re-engineering of our processes.

STATEMENT OF INDEPENDENCE

To ensure our ongoing independence with assurance clients, we have strict policies and procedures within our firm that are monitored on an annual basis. Such procedures include the required completion of an independence questionnaire by all personnel every year; monitoring of independence procedures each year in our internal inspection process; annual review of client retention by our assurance, accounting and quality control committee and our firm's executive committee; and a concurring review process on assurance engagements.

INDEPENDENCE, DIRECTOR AND ENGAGEMENT TEAM ROTATION

As witnessed by recent events publicized nationally, audits can go very wrong and have a devastating impact on people and processes. In the past ten years, a trend has been to take audit services for granted, looking only at lowest bidder for a service considered to be a commodity. We believe the audit adds significant value to management and assists the Board in meeting its fiduciary responsibility to ensure financial viability. More to the point, your auditor should independently provide assurances management and the Board can rely on and use in the decision-making process.

We take our independence very seriously. We have checklists that we complete for non-audit and non-audit services to ensure that we do not perform conflicting services or have any other independence issues on an audit client. As a matter of practice, we understand the tenants of independence and do not perform services that would put us in the position of management, whether in substance or form.

We try to anticipate potential conflicts of interest that the School may have with other competitive interests in the service area. Currently, we do not believe we provide significant service levels to anyone that would cause our independence to be impaired.

As mentioned previously, we have a dedicated not-for-profit staff that all have exceptional not-for-profit experience which allows for rotation of directors and staff as desired without losing expertise.

CONTINUING EDUCATION REQUIREMENTS

Our firm policy regarding continuing professional education is consistent with the AICPA requirements Blue is committed to its professionals and encourages their participation in educational programs through both in-house programs and external seminars. Every member of our professional staff meets CPE requirements every year. Our staff is required to maintain at least 40 hours per year specifically directed towards their specialty (not-for-profit, etc.). We believe our not-for-profit and other specialty training is second to none in quality and content. The staff assigned to the School's audit that have been with Blue for at least a year have met the above requirements. In addition, Blue's Indianapolis audit team has contributed as authors/reviewers to the CCH Knowledge-Based Audit guide for the past three years.

Our firm seminars are required for Blue personnel and cover specific audit and tax issues. Throughout the year we also have two in-house CPE for all professionals. **All of our educational forums are open to our clients at no cost.**



Report on the Firm's System of Quality Control

To the Directors of
Blue & Co., LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blue & Co., LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations (SOC 1 and SOC 2 engagements.)

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

Your Success is Our Focus

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Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blue & Co., LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Blue & Co., LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, S.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
December 16, 2020

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Our Values

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Our Values

Blue & Co. means genuine success. We strive to achieve genuine success for our clients and ourselves. It's something you can see in our work. It's professional. It's personal. And this is how we do it.

We are responsive.

We take every client request seriously.

We are accessible to our clients because every moment matters.

We take responsibility for our results and how we achieve them.

We work as a team to achieve our clients' goals.

We are caring.

We show dignity, respect and common courtesy.

that everyone deserves a rewarding personal life.

We hold ourselves to the highest professional standards because we care about our reputation.

We are open and honest, and we make our clients feel comfortable.

We are advocates.

We dig deep to become an expert on behalf of each of our clients.

We deliver value-added services and ideas that exceed client expectations.

We value integrity, initiative, leadership and hard work.

We challenge ourselves to improve everyday.

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We are responsive. We are caring. We are advocates.

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 **blue**

blueandco.com 877.BlueCPA

Bloomington, IN Carmel, IN Cincinnati, OH Columbus, IN Columbus, OH (North & South)
Evansville, IN Indianapolis, IN Lexington, KY Louisville, KY, Seymour, IN



ESSER Update

Thea Bowman Leadership Academy

July 2023





July 2023 Update

Grant Program	Amount Awarded	Status Update
ESSER II	\$5,412,288.78	<ul style="list-style-type: none">● Original application approved on 5/4/21● FY23 budget amendment 1 approved on 1/23/23● FY23 budget amendment 2 approved on 5/15/23● Final budget amendment approved on 7/10/23● Finance confirmed spending is on track
ESSER III	\$12,155,535.91	<ul style="list-style-type: none">● Original application approved on 6/29/21● FY23 budget amendment 1 approved on 3/6/23● FY23 budget amendment 2 approved on 5/15/23



ESSER Overview

Federal Grant (Legislative Act)	TBLA Grant Award	Period of Availability/ Reimbursement Period
ESSER II (CRRSA)	\$5,412,288.78	March 2020 - September 2023
ESSER III (ARP)	\$12,155,535.91	March 2020 - September 2024

Allowable Uses:

- Address **learning loss** related to the impact of the pandemic on students and school communities, examples include:
 - implement evidence-based instructional programs and activities
 - purchase supplemental curriculum and supplies
 - administer high-quality assessments and track student progress
- Ensure a **safe and healthy learning environment**
 - address facility designs that impede social distancing
 - provide facility improvements to reduce virus transmission
 - purchase sanitizer and cleaning-related supplies
- Provide **continuity of services**
 - ensure that personnel are secure and staffing reflect the needs of the school as related to addressing learning loss and social-emotional needs
 - provide students and staff with technology needs when at-home instruction is required



ESSER II: Use of Funds

Category	Description	Budget
Tier II Interventions	<ul style="list-style-type: none"> Reading Advantage Math Advantage 	\$694,207.74
Curriculum & Supplies	<ul style="list-style-type: none"> Science, Math, and Spanish curriculum Supplemental Classroom Kits & Instructional Supplies Printer, laminator, & cutting machine 	\$226,767.94
Workforce Development Programming	<ul style="list-style-type: none"> Career Pathway Program for pre-nursing pathway 	\$32,544.00
Staff Development & Retention	<ul style="list-style-type: none"> PD - National Academic Conference stipends Retention Stipends & Summer PD Stipends 	\$218,000.00
Social Emotional Development	<ul style="list-style-type: none"> Dean of Students & Enrichment Instructors 	\$291,509.90
Technology	<ul style="list-style-type: none"> Leadership MacBooks CTE computers for student programming Smart boards 	\$317,549.17
Learning Environment	<ul style="list-style-type: none"> Portables Stairwell improvements & HVAC improvements Expansion of outdoor playground Shuttle buses Security services 	\$1,887,393.00
Continuity of Services	<ul style="list-style-type: none"> Budgeted personnel 	\$1,744,317.03
Total		\$5,412,288.78



ESSER III: Use of Funds

Category	Description	Budget
Tier II Interventions	<ul style="list-style-type: none"> Reading Advantage Math Advantage 	\$696,842.00
Curriculum & Supplies	<ul style="list-style-type: none"> Digital Media Software subscription Supplemental Classroom Kits & Instructional Supplies Math and Reading curricula 	\$380,205.75
Workforce Development Programming	<ul style="list-style-type: none"> Career Pathway Program for pre-nursing pathway Transportation costs for CTE programs 	\$168,000.00
Staff Development & Retention	<ul style="list-style-type: none"> PD for SAT Tutoring Retention & Summer PD stipends Instructional coaches 	\$564,721.80
Social Emotional Development	<ul style="list-style-type: none"> Enrichment instructors and materials Family and community engagement 	\$823,083.36
Technology	<ul style="list-style-type: none"> Student laptops 	\$180,919.00
Extended Learning Time Programming	<ul style="list-style-type: none"> Summer learning 	\$315,177.00
Learning Environment	<ul style="list-style-type: none"> Additional classrooms, staff offices & restrooms Rooms for Art, Music, Computer, Science Additional locker rooms & media center/library Expansion of Kitchen and Cafeteria 	\$7,618,587.00
Continuity of Services	<ul style="list-style-type: none"> Budgeted personnel 	\$1,408,000.00

Total		\$12,155,535.91
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Key Contacts

Name	Title	Email	Topics
Johnny Jin	Chief Strategy & Development Officer	jjin@phalenacademies.org	Grant budgeting, guidelines, applications, amendments
Eva Spilker	Chief Financial Officer	espilker@phalenacademies.org	Grant spending, reimbursements, general fund coordination



Thank you for your partnership!



5	References	Vendor must provide at least five customer references; must have satisfactory rating of at least 80%
100		

Scoring Committee:

Name:

Cert I

Name:

Name:

Winning Vendor:

	Taher	Chartwells	Side Street
Breakfast Price	\$2.200	\$2.200	\$2.260
Lunch Price	\$3.250	\$4.190	\$4.220
Snack Price	\$1.105	\$1.000	\$1.030
TOTAL	\$430,101.400	\$534,489.500	\$539,696.000
Subtract lowest bid from bid above	\$0.000	\$104,388.100	\$109,594.600
Divide answer from above by lowest bid	0.0000	0.2427	0.2548
Subtract answer above from 1	1.0000	0.7573	0.7452
Multiply answer above by 35 or more	35	27	26
Evidence/Documents Required to Demonstrate			
Vendors will be ranked according to cost	35	27	26
A description of expertise in the K-12 space, including successful operation as an FSMC of similar size SFAs, and ability to advise and maintain a compliant NSLP program. Include sample of invoice, food ordering procedures and list of suppliers.	13	15	13
Provide copies of company financial statement for past three years	5	8	10
Documentation of experience as outlined in company history including AR experience, support process and AR success/failure	10	10	10
Staffing & Labor plan, Training plan agendas, training timelines with number of training hours, plus a plan for covering staff absences.	10	10	5
Most comprehensive plan receives higher score	5	10	3
Submit proposed menus to be used after the first 21 days. Menus will be graded upon innovation, variety and appeal	5	5	2.3

Documentation of all K-12 organizations vendor has had contracts with in the past five years with contact information	5	5	5
TOTAL SCORE	88	89.21	74.38
REQUIRED DOCUMENTS	Taher	Chartwells	Side Street
Certificate of Independent PriceDetermination			
Regarding Debarment, suspension, Ineligibility			
Clean Air Act			
Lobbying Certification			
Buy American			
Civil Rights			
Bid Bond			
Amendment			
Calculated Return on NSLP	\$145,452.700	\$41,064.600	\$35,858.100
Vendor stated Potential Return			
ADDITIONAL CONSIDERATIONS			

total points divided by 100 per vendor (average)
for every item not followed in the criteria vendor lost 1
point per item

ULA

Lowell IN 46356
 Universal Lighting of America, Inc.

Quote

Date	Quote #
6/26/2023	19871

Name / Address
Thea Bowman Leadership Academy Ms. Troupe 3401 W 5th Ave Gary, IN 46406

Rep	Project
SRDK	

Description	Qty	U/M	Total
BPL-24-WS-CS-U 90365 ProLED Select Backlit Panel 2x4 Wattage and CCT Selectable	436		41,420.00T
NIPSCO S Incentive	436		-19,075.00
4 Foot LED Ceiling Wrap Fixture	10		717.50T
NIPSCO S Incentive	10		-106.20
LED 4FT SPEC-SELECT™ WRAP A-ROUND/30-35-40W/35-50K/DIMM/120-277V - DLC@ 5.1	34		4,958.90T
NIPSCO S Incentive	34		-1,062.50
CDL6FR15/950/RTJB/LED 99617 6" LED COMMERCIAL RETROFIT DOWNLIGHT 120-277V, 15W, 5000K, DIMMABLE, WHITE BAFFLE TRIM	4		167.40T
LABOR	1		23,452.00
Sales Tax			0.00
Thank you for the opportunity to quote:		Total	\$50,472.10

Floor Equipment Comparison

Cost (Quote 1)	Quote 1	Cost (Quote 2)	Quote 2	Cost (Quote 3)	Quote 3
\$15,926	https://docs.google.com/spreadsheets/d/1y1YMkKqXmJqzfpQDDHFy9BL-ymWdm0ga/edit?usp=sharing&ouid=113454188006918123256&rtpof=true&sd=true	\$19,045.00	https://drive.google.com/file/d/1DqM2xPPwwC OOPta4DnVz5iOjhzz7QwFA/view?usp=drive_link	\$20,925.00	https://drive.google.com/file/d/1Sqje3skJ9Y5MoMRK1xwfwOVNqTEoAU4p/view?usp=drive_link . https://drive.google.com/file/d/1vCW42Kxr00mH0_0BqBd7HF5Zx3RqgN6r/view?usp=drive_link
	Warehouse Direct		Superior		Tomcat
	Preferred Vendor/Item				
Rationale	Better equipment is necessary to complete the floors in an efficient and timely manner. Current machines over 10 years old and have exceeded their useful life.				
	Warehouse Direct comes with onsite training, in addition to having the cheapest price.				

Curriculum Purchase Request

Go Guardian	\$14,004.96
Imagine Learning (Edgenuity)	\$7,350
Social Studies 6-8	\$15,976.34
Social Studies 9-12	\$27,608.81
Social Studies Professional Development	\$4,800
TOTAL	\$69,740.11



Price Quote

8860 E. Chaparral Rd
Suite 100
Scottsdale, AZ 85250
877-725-4257

Date 7/31/2023
Quote No. 277586
Acct. No. 05:th:IN:12499320
Total \$7,350.00
Pricing Expires 7/31/2024

Thea Bowman Leadership Academy - MS/HS
Milestone Accounting and Bookkeeping Service
1215 Alton St
Beech Grove IN 46107

Payment Schedule	Contract Start	Contract End
Net 30	8/1/2023	7/31/2024

Site	Description	Comment	End Date	Qty
1.	Thea Bowman Leadership Academy - MS/HS			
	Digital Libraries 6-8 Comprehensive Site License (all MS math, ELA, science, social studies, MS electives, and MS World Languages; excludes eDynamic Learning and Purpose Prep)		07/31/2024	1
	EdgeEX Promotional Access – Available Fall 2023, access not to exceed 6/30/2024		07/31/2024	1
	Professional Development Webinar Training		07/31/2024	1

Subtotal \$7,350.00
Total \$7,350.00

Imagine Learning will audit enrollment count throughout the year. If more enrollments are found to be in use than purchased, Imagine Learning will invoice the customer for the additional usage.

This quote is subject to Imagine Learning LLC Standard Terms and Conditions ("Terms and Conditions"). These Terms and Conditions are available at <https://www.imaginelearning.com/standard-terms-and-conditions>, may change without notice and are incorporated by this reference. By signing this quote or by submitting a purchase order or form purchasing document, Customer explicitly agrees to these Terms and Conditions resulting in a legally binding agreement. To the fullest extent permitted under applicable law, all pricing information contained in this quote is confidential, and may not be shared with third parties without Imagine Learning's written consent.

Signature: _____
Print Name: _____
Title: _____
Date: _____

Imagine Learning Representative

Michelle Parker
765-241-4736
Michelle.Parker@imaginelearning.com

Not valid unless accompanied by a purchase order. Please specify a shipping address if applicable. Please e-mail this quote, the purchase order and order documentation to AR@imaginelearning.com or fax to 480-423-0213.



Houghton Mifflin Harcourt

Proposal #008768657

Prepared For

Thea Bowman Leadership Academy

Attention:

Abigail Gaddis

agaddis@phalenacademies.org

For the Purchase of:

Social Studies 6-8 1-Year

Prepared By

Erica Bunting

erica.bunting@hnhco.com

Please submit this proposal with your purchase order.

Purchase orders or duly executed service agreements for **Professional Services** purchased, must be submitted at least 30 days before the service event date.

For greater detail, the complete Terms of Purchases may be reviewed here:

<http://www.hnhco.com/common/terms-conditions>

Send **Check Payments** to:
Houghton Mifflin Harcourt Publishing Company
14046 Collections Center Drive
Chicago, IL 60693

Attention:
Abigail Gaddis
agaddis@phalenacademies.org

Send **Orders** to:
orders@hnhco.com
FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for Thea Bowman Leadership Academy

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>Grade 6 - World Civilizations</u>					
Student Digital Licenses					
1789213	9780358396604 HMH Social Studies: World Civilizations Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 6-8 Implementation Success	\$24.00	73	\$1,752.00	
Total for Student Digital Licenses		\$1,752.00			
Teacher Digital Licenses					
1808061	9780358552321 HMH Social Studies: World Civilizations Teacher License Digital 1 Year Includes: HMH Social Studies: World Civilizations Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			4
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1655775	9780544917927 2018 HMH Social Studies: World Civilizations Teacher Guide Bundle	\$172.50	4	\$690.00	
Student Materials					
1625507	9780544668171 2018 HMH Social Studies: World Civilizations Student Edition	\$25.70	73	\$1,876.10	
Total for A la Carte Items Available for Purchase		\$2,566.10			
Total for Grade 6 - World Civilizations		\$4,318.10			

<u>Grade 7 - Ancient Civilizations</u>					
Student Digital Licenses					
1789214	9780358396611 2020 HMH Social Studies: Ancient Civilizations Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 6-8 Implementation Success	\$24.00	86	\$2,064.00	
Total for Student Digital Licenses		\$2,064.00			
Teacher Digital Licenses					
1808058	9780358552291 2019 HMH Social Studies: Ancient Civilizations Teacher License Digital 1 Year Includes: HMH Social Studies Ancient Civilizations Digital Teacher Resources 1 Year Grades 6-8 Access to Teacher's Corner	\$100.00			4
Total for Teacher Digital Licenses		\$0.00			

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**Proposal for
Thea Bowman Leadership Academy**

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
A la Carte Items Available for Purchase					
Teacher Materials					
1655771 9780544917880	2019 HMH Social Studies: Ancient Civilizations Teacher Guide Bundle	\$172.50	4	\$690.00	
Student Materials					
1625552 9780544669215	HMH Social Studies: Ancient Civilizations Student Edition 2019 c	\$27.00	86	\$2,322.00	
Total for A la Carte Items Available for Purchase		\$3,012.00			
<u>Total for Grade 7 - Ancient Civilizations</u>		\$5,076.00			
<u>Grade 8 - US History</u>					
Student Digital Licenses					
1789221 9780358396680	United States History Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 6-8 Implementation Success	\$24.00	77	\$1,848.00	
Total for Student Digital Licenses		\$1,848.00			
Teacher Digital Licenses					
1808154 9780358553083	2018 United States History Teacher License Digital 1 Year Includes: United States History Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			4
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1655736 9780544917736	2018 United States History Teacher Guide Bundle	\$172.50	4	\$690.00	
Student Materials					
1599244 9780544454149	2018 United States History Student Edition c	\$34.05	77	\$2,621.85	
Total for A la Carte Items Available for Purchase		\$3,311.85			
<u>Total for Grade 8 - US History</u>		\$5,159.85			

Send **Check Payments** to:
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Attention:
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agaddis@phalenacademies.org

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FAX: 800-269-5232

HMH Confidential and Proprietary

Proposal for Thea Bowman Leadership Academy

ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
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<i>Total Savings:</i>	\$1,200.00
<i>Subtotal Purchase Amount:</i>	\$14,553.95
<i>Shipping & Handling:</i>	\$1,422.39

Total Cost of Proposal (PO Amount):	\$15,976.34
--	--------------------

****Please add proper sales tax to your order****

Send **Check Payments** to:
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Chicago, IL 60693

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FAX: 800-269-5232

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Total Cost of Proposal (PO Amount): \$15,976.34

Thank you for considering HMH as your partner. We are committed to providing an excellent experience and delivering ongoing, high-quality service to our customers. To meet these goals, we want to ensure you are aware of the below Terms of Purchase. These terms help us process your order quickly, efficiently, and accurately, ensuring successful delivery and implementation of our solutions.

- Please return this cost proposal with your signed purchase order that matches product, prices and shipping charges.
- Provide the exact address for *delivery* of print materials. The shipping address may be your district warehouse or individual school sites, but it is essential that this is accurate.
- Please supply the name of each important district point of contact for all aspects of the solution including their direct contact information (email/phone):
 - o Point of Contact for Print materials
 - o Point of Contact for Digital materials
 - o Point of Contact for Scheduling Professional Development
- Please confirm that we have the correct 'Ship to' and 'Sold to' information on the cost proposal.

Ship to: Thea Bowman Leadership Academy 3401 W 5th Ave Gary, IN 46406-1727	Sold to: Thea Bowman Leadership Academy 3401 W 5th Ave Gary, IN 46406-1727
--	--
- Please provide funding start and end dates.
- Please note that all products and services will be billed upon the processing of your purchase order.
- Our payment terms are 30 days from the invoice date.
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For the Purchase of:

HS Social Studies 9-12 1-Year

Prepared By

Erica Bunting

erica.bunting@hnhco.com

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ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
<u>American History</u>					
Student Digital Licenses					
1790693	9780358410928 American History Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 9-12 Implementation Success	\$24.00	75	\$1,800.00	
Total for Student Digital Licenses		\$1,800.00			
Teacher Digital Licenses					
1808062	9780358552338 American History Teacher License Digital 1 Year Includes: American History Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			1
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1655634	9780544915497 2018 American History Teacher Guide Bundle	\$172.50	1	\$172.50	
Student Materials					
1599132	9780544454194 2018 American History Student Edition Set	\$40.70	75	\$3,052.50	
Total for A la Carte Items Available for Purchase		\$3,225.00			
Total for American History		\$5,025.00			

<u>World History</u>					
Student Digital Licenses					
1789230	9780358396772 High School World History Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 9-12 Implementation Success	\$24.00	75	\$1,800.00	
Total for Student Digital Licenses		\$1,800.00			
Teacher Digital Licenses					
1808093	9780358552345 High School World History Teacher License Digital 1 Year Includes: World History: Survey Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			1
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1655693	9780544915565 2018 World History Teacher Guide Bundle	\$172.50	1	\$172.50	
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Student Materials					
1625512 9780544668225	2018 World History Student Edition	c \$41.85	75	\$3,138.75	
Total for A la Carte Items Available for Purchase				\$3,311.25	
Total for World History				\$5,111.25	
<u>Government</u>					
Student Digital Licenses					
1789225 9780358396727	2020 United States Government Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 9-12 Implementation Success	\$24.00	75	\$1,800.00	
Total for Student Digital Licenses				\$1,800.00	
Teacher Digital Licenses					
1808096 9780358552505	2018 United States Government Teacher License Digital 1 Year Includes: United States Government Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			1
Total for Teacher Digital Licenses				\$0.00	
A la Carte Items Available for Purchase					
Teacher Materials					
1632738 9780544742857	2018 United States Government Teacher Edition	\$172.50	1	\$172.50	
Student Materials					
1632737 9780544742680	2018 United States Government Student Edition	c \$16.30	75	\$1,222.50	
Total for A la Carte Items Available for Purchase				\$1,395.00	
Total for Government				\$3,195.00	

Economics**Student Digital Licenses**

1789223 9780358396703	2020 Economics Student License Digital 1 Year Includes: Digital Student Resources 1 Year Grade 9-12 Implementation Success	\$24.00	75	\$1,800.00	
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Total for Student Digital Licenses**\$1,800.00****Teacher Digital Licenses**

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ISBN	Title	Price	Quantity	Value of All Material	Free Materials Quantity
1808094	9780358552352 2018 Economics Teacher License Digital 1 Year Includes: Economics Digital Teacher Resources 1 Year Access to Teacher's Corner	\$100.00			1
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1648179	9780544859302 2018 Economics Teacher Edition	\$172.50	1	\$172.50	
Student Materials					
1648178	9780544859296 2018 Economics Student Edition	\$35.30	75	\$2,647.50	
Total for A la Carte Items Available for Purchase		\$2,820.00			
<u>Total for Economics</u>		\$4,620.00			
<u>African American History</u>					
Student Digital Licenses					
1822751	9780358667728 African American History Student License Digital 1 Year Includes: African American History Digital Student Resources 1 Year Implementation Success	\$24.00	75	\$1,800.00	
Total for Student Digital Licenses		\$1,800.00			
Teacher Digital Licenses					
1822748	9780358667643 African American History Teacher License Digital 1 Year Includes: African American History Digital Teacher Resources 1 Year Access to Teacher's Corner	\$75.00			1
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1711871	9781328450043 African American History Teacher Guide	\$64.10	1	\$64.10	
Student Materials					
1711851	9781328450036 African American History Student Edition Worktext	\$11.50	75	\$862.50	
Total for A la Carte Items Available for Purchase		\$926.60			
<u>Total for African American History</u>		\$2,726.60			

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<u>Global Geography</u>					
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1789224 9780358396710	2020 HMH Social Studies: Global Geography Student License Digital 1 Year	\$24.00	75	\$1,800.00	
Includes: Digital Student Resources 1 Year Grade 9-12 Implementation Success					
Total for Student Digital Licenses		\$1,800.00			
Teacher Digital Licenses					
1808098 9780358552529	2019 HMH Social Studies: Global Geography Teacher License Digital 1 Year	\$100.00			1
Includes: Global Geography Digital Teacher Resources 1 Year Access to Teacher's Corner					
Total for Teacher Digital Licenses		\$0.00			
A la Carte Items Available for Purchase					
Teacher Materials					
1657461 9780544927926	2019 Global Geography Teacher Edition	\$172.50	1	\$172.50	
Student Materials					
1657460 9780544927889	2019 Global Geography Student Edition	\$35.20	75	\$2,640.00	
Total for A la Carte Items Available for Purchase		\$2,812.50			
<u>Total for Global Geography</u>		\$4,612.50			

Total Savings:	\$575.00
Subtotal Purchase Amount:	\$25,290.35
Shipping & Handling:	\$2,318.46

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- Please supply the name of each important district point of contact for all aspects of the solution including their direct contact information (email/phone):
 - o Point of Contact for Print materials
 - o Point of Contact for Digital materials
 - o Point of Contact for Scheduling Professional Development
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For the Purchase of:

HS Social Studies Professional Development

Prepared By

Erica Bunting

erica.bunting@hnhco.com

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<u>Professional Development</u>				
Getting Started				
1693394 9781328851222	Getting Started: Introduction to Social Studies Live Online 2-Hour Grade 9-12 US History	\$800.00	1	\$800.00
1693394 9781328851222	Getting Started: Introduction to Social Studies Live Online 2-Hour Grade 9-12 World History	\$800.00	1	\$800.00
1688750 9781328815095	Getting Started: Introduction to United States Government Live Online 2-Hour Grade 9-12	\$800.00	1	\$800.00
1688732 9781328814913	Getting Started: Introduction to Economics Live Online 2-Hour Grade 9-12	\$800.00	1	\$800.00
1817602 9780358633167	Getting Started: Introduction to African American History 9-12 Live Online 2-Hour	\$800.00	1	\$800.00
1688756 9781328815156	Getting Started: Introduction to Global Geography Live Online 2-Hour Grade 9-12	\$800.00	1	\$800.00

Total for Getting Started

Total for Professional Development

\$4,800.00

Total Savings:	\$0.00
Subtotal Purchase Amount:	\$4,800.00
Shipping & Handling:	\$0.00
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