



NON-HARASSMENT POLICY UPDATE

Effective October 2021

We are committed to providing a work environment free from discrimination and harassment. Actions, words, jokes, innuendo, or comments based on an individual's race, color, religion, sexual orientation, national origin, age, disability, gender identity, or any other characteristic protected by law will not be tolerated. Harassment is a form of employee misconduct that is demeaning to another person, undermines the integrity of the employment relationship, and is strictly prohibited. Anyone engaging in harassment will be subject to disciplinary action, up to and including termination of employment. This policy applies to all employees, nonemployees, and students.

For purposes of this policy, nonemployees shall include Board members, volunteers, contractors, temporaries, interns, and any other person(s) conducting activities or business on behalf of LEARN.

What Conduct Constitutes Prohibited Sexual Harassment?

Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature, constitute Sexual Harassment when:

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or participation in a school program or activity; or
- submission to or rejection of such conduct by an individual is used as the basis for employment or educational access decisions affecting such individual; or
- conduct that has the effect or purpose of unreasonably interfering with an individual's work performance or access to educational aid, benefits, or services; or creating an intimidating, hostile, or offensive working environment, whether intentional or unintentional.

What Conduct Constitutes Other Prohibited Harassment?

Racial, ethnic, or religious slurs or other verbal or physical conduct, or slurs or other verbal or physical conduct relating to an individual's race, color, religion, national origin, ancestry, marital status, sexual orientation, age, disability, veteran status, gender identity or other protected status (whether committed by managers, supervisors, fellow employees, or non-employees) constitute harassment when this conduct:

1. has the purpose or effect of creating an intimidating, hostile, or offensive working environment; or
2. has the purpose or effect of unreasonably interfering with an individual's work performance; or
3. adversely affects an individual's employment opportunities.

Conduct prohibited by this policy includes, without limitation, lewd or sexually suggestive remarks, off-color language, jokes or pranks focusing on a person's protected status, slurs and other

verbal, graphic or physical conduct concerning a person's protected status, and any display of pictures, posters, cartoons, magazines, books or greeting cards demeaning a person's protected characteristics.

Reporting and Investigating Alleged Harassment

An employee who thinks that harassment or discrimination has occurred should immediately follow the steps outlined under “Complaint & Reporting Procedure Update.”

It is our policy that no adverse action shall be taken against any employee for reporting or resisting Sexual Harassment or other prohibited Harassment. An employee’s failure to avail himself or herself of the policies and procedures set forth under Complaint & Reporting Procedure Update is a violation of LEARN policy and may result in the loss of an employee’s opportunity to prevent or redress Sexual Harassment or other prohibited Harassment. If an employee believes that he or she has been retaliated against for resisting or reporting Sexual Harassment or other prohibited Harassment, he or she should report such retaliation the same manner as set forth above for employees who have complaints of Sexual Harassment or other prohibited Harassment. Retaliation is a very serious violation of LEARN policy and should be reported immediately.

If any employee of LEARN engages in Sexual Harassment or other prohibited Harassment, or violates LEARN's Non-Harassment Policy they will be subject to disciplinary action, up to and including termination.



EQUAL EMPLOYMENT OPPORTUNITY UPDATE

Effective October 2021

It is the policy of LEARN to afford equal employment opportunities regardless of perceived and/or actual race, age, religion, color, marital status, national origin, sexual orientation, disability, pregnancy, military status, order of protection status, genetic information, gender identity, or any other category protected by law. This policy of equal employment applies to all aspects of the employment relationship, including but not limited to: initial consideration for employment; job placement and assignment of responsibilities; performance evaluation; promotion and advancement; compensation and fringe benefits; training and professional development opportunities; formulation and application of human resource policies and rules; facility and service accessibility; and discipline and termination.

Any employee who believes this policy has been violated should report the situation to his/her supervisor or Human Resources. All such matters will be thoroughly investigated and rectified if a policy violation is identified.



DRUG-FREE WORKPLACE

Effective October 2021

It is LEARN's desire to provide a safe drug free workplace. To promote this goal, you are required to report to work in appropriate mental and physical condition to perform your job in a safe and satisfactory manner.

While on the premises and while conducting business related activities, you may not use, possess, distribute, sell or be under the influence of alcohol or illegal drugs. Nor may you engage in the unlawful distribution, manufacture, possession or use of illegal drugs. Violations of this policy may, at the discretion of LEARN, lead to immediate disciplinary action, up to and including termination of employment. Additionally, LEARN reserves the right to require an employee to undergo drug testing under appropriate circumstances.

Compliance with the Drug Free Workplace Act requires individual support and academic staff to notify the school of convictions under any criminal drug statute. The employee must provide notice within five (5) days of the conviction. The employee may be disciplined within thirty (30) days after LEARN receives notice of such a conviction. This individual may be disciplined up to and including immediate discharge.

This policy does not apply to the possession of medications or to employees under the influence of medication prescribed by a physician or other licensed health professional, if it does not impair an employee's ability to perform the essential functions of the job in a safe manner, and does not endanger other individuals in the workplace.

Employees, their possessions, and organization-issued equipment and containers under employee control are subject to search and surveillance at all times while on the school premises or while conducting organizational business. All employees have the responsibility to report any knowledge they have with regard to drug and alcohol possession or use by any employee during the workday. Employees believed to be under the influence of any controlled substance will be required to leave the premises and provided with transportation at LEARN's expense for the safety of the employee and community, at which time appropriate disciplinary action will be determined regarding continued employment with LEARN.



COMPLAINT & REPORTING PROCEDURE

Effective November 2020

Any employee who thinks any company policy has been violated should immediately bring the matter to the attention of their supervisor or Human Resources. Employees are not obligated to file their complaints with their supervisor before bringing the matter to the attention of Human Resources. All complaints and reports of possible violations of any policy will be investigated promptly, thoroughly, and impartially. LEARN will treat complaints as confidentially as possible, although the enforcement of this policy will be the paramount consideration. LEARN will not tolerate discriminatory conduct. If the investigation reveals a violation of this policy has occurred, immediate and appropriate corrective action will be taken, up to and including termination.

No adverse action will be taken against an employee because he or she reports harassment or discrimination. LEARN will not tolerate retaliation of any form against any employee because that person has made a good-faith complaint about possible harassment or has provided information or otherwise participated in an investigation under this policy.

Nothing in our policies or this reporting procedure precludes anyone from reporting a complaint directly to LEARN's President & CEO or Chair of LEARN's Board of Trustees, or to an applicable enforcement agency: Illinois Sexual Harassment & Discrimination Helpline; Illinois Department of Human Rights (IDHR); District of Columbia Office of Human Rights; the Office of Civil Rights for the Department of Education (OCR); or the Equal Employment Opportunity Commission (EEOC).

Matters related to management decisions and practices that may be in conflict with established policy, interpretation and or application of policy, or perceived unfair treatment should be addressed through the LEARN Formal Grievance Policy, See 2016 Employee Handbook, revised November 2020, page 34.

A. Standard Reporting Procedure

Reporting a Complaint

1. Bring oral or preferably written complaint such as an Incident Report or email to your supervisor (who informs Human Resources) or to Human Resources.
2. Complainants to provide details such as what happened, when it happened, who was there and what was said or done by the parties involved, and case number if police report was filed. Contact state child protection agency if alleged abuse of a student and provide report number to Human Resources.
3. Supervisors and/or Human Resources act if needed to protect the victim(s) from experiencing further mental or physical harm during the pending investigation. May include placing alleged employee harasser(s) on administrative leave or barring alleged nonemployee harasser(s) from access to LEARN facilities.

Investigation

4. Human Resources leads investigation of complaints brought by and/or against employees and nonemployees.
5. Complaints will be acknowledged upon receipt, and inquiry or investigation initiated.
6. Supervisors or Human Resources will obtain written statements from the purported victim(s), alleged perpetrator(s), and any witness(es) as close in time as possible to the alleged violation.
 - a. School Social Worker (or if unavailable, the Behavior Interventionist, or lastly the Director of Student Services) obtain a statement from any student victim(s) or student witness(es).
7. Any statements and supporting documents received will be reviewed and interviews will be conducted as needed of all adult parties to the complaint.
8. Investigation findings and any proposed resolution will be documented in an Investigation Report held in confidential HR files.
9. A complainant may withdraw their complaint at any time by written notification to Human Resources; this may not change resolution of the complaint depending on the severity of circumstances discovered during investigation.

Resolution

10. Human Resources meets with applicable parties including supervisor / school administrator of alleged employee or nonemployee perpetrator to seek closure to the complaint taking all concerns into account.
11. Resolution may include findings that the complaint is unfounded, or recommendations for restorative practices and/or corrective action up to and including terminations of employment.
12. Written complaint resolution is provided to the victim(s) and alleged perpetrator(s) and any restorative or corrective actions initiated. Oral or written communication of resolution may be made to complainant as applicable to circumstances.

Appeal

13. The victim(s) or perpetrator(s) to a complaint may appeal resolution by written notice to the President and CEO (or to LEARN's Board Chair if the complaint involves the President & CEO).
14. The President's (or Board Chair's) determination of the complaint will be final.

B. Reporting Potential Sexual Harassment of a Student

1. If complaint is related to sexual harassment of a student, bring to your school's Title IX Coordinator (current contacts listed on Staff intranet under Forms and Documents).
2. Also report abuse/neglect suspicions to the local state child protection agency; provide report number to Title IX Coordinator.

3. *Chicago Region:* The Title IX Coordinator must report sexual harassment allegations to the CPS Office of Student Protections (OSP) and the Office of the Inspector General (OIG) which handles allegations and investigations for charter schools; report allegations to the Directors of Human Resources and Student Services as a courtesy. LEARN cannot investigate or resolve but will cooperate with OSP and OIG agents seeking reasonable treatment for both students and any involved employee or nonemployees.
4. *Other Regions:* The Title IX Coordinator reports sexual harassment allegations to the Directors of Human Resources and Student Services. The Standard Reporting Procedure will be followed, except investigation findings will be brought by Human Resources to the Director of Student Services who will act as decision-maker related to resolution of the complaint.



WHISTLE BLOWING POLICY

Effective October 2021

LEARN is committed to operating in furtherance of its tax-exempt purposes and in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its board members, officers, employees, or volunteers. This policy outlines a procedure for employees to report actions that an employee reasonably believes violate a law, or regulation or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to LEARN's business and does not relate to private acts of an individual not connected to the business of LEARN.

If an employee has a reasonable belief that an employee or LEARN has engaged in any action that violates any applicable law, or regulation, including those concerning accounting and auditing, or constitutes a fraudulent practice, the employee is expected to immediately report such information to Human Resources. If the employee does not feel comfortable reporting the information to Human Resources, he or she is expected to report the information to the President & CEO, Board Chair and/or Board Treasurer.

All reports will be followed up promptly, and an investigation conducted. In conducting its investigations, LEARN will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.

LEARN will not retaliate against an employee in the terms and conditions of employment because that employee: (a) reports to a supervisor, Human Resources, the President & CEO, the Board of Directors or to a federal, state or local agency what the employee believes in good faith to be a violation of the law; or (b) participates in good faith in any resulting investigation or proceeding, or (c) exercises his or her rights under any state or federal law(s) or regulation(s) to pursue a claim or take legal action to protect the employee's rights.

LEARN may take disciplinary action (up to and including termination) against an employee who in management's assessment has engaged in retaliatory conduct in violation of this policy.

In addition, LEARN will not, with the intent to retaliate, take any action harmful to any employee who has provided to law enforcement personnel or a court truthful information relating to the commission or possible commission by LEARN or any of its employees of a violation of any applicable law or regulation.

Supervisors will be trained on this policy and LEARN'S prohibition against retaliation in accordance with this policy.

To: LEARN & LEARN DC Boards
From: Level Field Partners
Date: October 26, 2021
RE: Phase 1 Close out and Phase 2 Planning

This memo is intended to provide an update on the final costs of the Phase 1 Modular Classroom Facilities as well as an update on planning for the Phase 2 Permanent Facility at JBAB in Washington, DC.

Phase 1 Temporary Facilities:

A Certificate of Occupancy was received on August 17th, a month behind schedule due to an unforeseen condition connecting to the existing base water line infrastructure. The existing line was not where it was shown on the base's utility plan or the civil engineer's resulting survey. The construction contract closed out \$87,747 over budget as a result of this issue however, construction contingency and contractor buy-out savings absorbed over \$125,000 of additional change orders. Due to soft cost line item savings and a CSP grant added as an additional project source, the overall project closed out **\$66,068** over budget and was paid for by additional LEARN equity.

Below is a detailed breakdown of the budget. See attached for full change order log / breakdown of change order type.

		Budget	Actual	Difference
Hard Costs				
HC-1	New Construction	2,493,259	2,705,669	212,410
HC-2	Builder's Risk Insurance	9,679	8,711	(968)
HC-3	Owner's HC Contingency	124,663	-	(124,663)
Hard Cost Subtotal		2,627,601	2,714,380	86,779
Soft Costs				
SC-1	ALTA Survey	21,800	21,800	-
SC-2	Geotech/Environmental	18,725	18,725	-
SC-3	Other Due Diligence	3,000	3,000	-
SC-4	Legal Costs	20,000	23,269	3,269
SC-5	Architecture & Engineering	146,500	145,290	(1,210)
SC-6	Other Entitlements	8,740	13,464	4,724
SC-7	Permit Fees (inc. Offsite)	4,107	939	(3,168)
SC-8	Special Inspections	14,105	15,289	1,184
SC-9	Real Estate Consultant	71,000	71,000	-
SC-10	Owner's SC Contingency	8,745	-	(8,745)
Soft Cost Subtotal		316,722	312,776	(3,946)
Project Cost Subtotal		2,944,323	3,027,156	82,833
Transaction Costs				
TC-1	Closing Costs	750	750	-
TC-2	Origination Fee	20,000	20,000	-
TC-3	Other Financing Costs	5,000	5,000	-
Transaction Costs Subtotal		25,750	25,750	-
Total Costs		2,970,073	3,052,906	82,833
Sources				
	Budget	Actual	Difference	
	OSSE Loan	2,000,000	2,000,000	-
	LEARN Equity	970,073	1,036,141	66,068
	CSP Grant	-	16,765	16,765
Total Sources		2,970,073	3,052,906	82,833

Phase 2 Permanent Facility Planning:

The approximately 50,000 sf permanent facility is currently planned to be built in two stages between 2023 and 2027 and estimated to cost \$25mm (hard and soft costs). Building size and budget are currently based on very rough preliminary thinking. Final school programming, financing planning and schematic design cost estimation will confirm preliminary building size, phasing strategy and overall project budget. The following is an overview of the status of Phase 2 planning / open issues.

a. Title Issue:

OSSE has been unable to record its leasehold deed of trust for the \$2mm loan for the Phase 1 project due to a remaining legal interest in the parcel from Hunt Military Communities, JBAB's housing developer. Hunt and its lenders have expressed a willingness to release the interest so that the OSSE mortgage can be recorded and future financing can take place, however it may take until early 2022 to resolve. OSSE's general counsel has been involved in the discussion with the Air Force general counsel along with LEARN's general counsel, pro-bono counsel and Hunt's general counsel. Until it is resolved LEARN will not be able to attract or secure financing for the permanent facility.

b. Team Assemblage:

PCSB has been consulted about the RFP process for procuring design and construction services for the permanent facility to confirm that they are covered under the original RFP process completed in summer 2020, which included the permanent building scope. PCSB confirmed this in July 2021. Given the great work completed by Studios Architecture and Gilbane Construction for Phase 1, LFP strongly recommends continuing to work with them for the permanent facility.

c. Schedule Considerations:

The design and permitting for the permanent facility project require a high level of review and coordination between the base, the District and Federal agencies (JBAB, DCRA, DOEE, NCPC, CFA, HPRB). It is in LEARN's best interest to be intentional about when design packages are submitted to each agency for review while also submitted to Gilbane for cost estimation and owner decisions. **We want to make sure that we allow ample time for proper programming, visioning and decision making by LEARN throughout the process to mitigate financial and schedule risk.**

To maintain the Summer 23 schedule, the following would need to happen:

1. Title issue resolved by Q1 2022; Begin planning for financing in Q4 2021 with a targeted early summer 2022 close
2. Confirm yearly enrollment plans to properly assess program and square footage needs
3. Schedule a kick off meeting with Studios Architecture to begin visioning, programming and site master planning in early November

4. Negotiate and execute the final Facilities Management Agreement between LEARN and LEARN DC in Q4 2021
5. Spend ~\$200-400k in costs by the end of Q1 2022 in design and related costs, with approximately \$75-100k in costs by the end of Q4 2021
6. Expedite design, decision-making, permitting and construction processes, adding a premium to overall costs

Planning for a Summer 24 occupancy would mean:

1. We would start on design and financing efforts in March 2022, once title issue is resolved (also allowing us to better understand school operational challenges to use in base negotiations)
2. Take more time along the way with design, agency review and permitting, mitigating risk throughout each stage
3. Give LEARN a little more time to understand the new base leadership dynamics and insight on enrollment stability
4. Pre-financing project costs won't be incurred until the school has started with its second year of enrollment and until after the title issue is resolved
5. Facilities Management Agreement would not need to be executed until late February 2022
6. With this scenario LEARN would have to add 2 classroom trailers for SY 23-24 (about \$150-300k in FY23 capital costs plus additional monthly rent). This is based upon the current configuration of the 12 classroom trailers, designed by LEARN to accommodate up to 250 students.
7. A playground build could occur in summer 2022 based upon master site planning work occurring in the spring, and a fundraising commitment of approximately \$50,000 for site infrastructure design, permitting and construction ahead of the Phase 2 project.

d. DCIP Off-base Infrastructure Grant:

In September 2020, LEARN was awarded a \$1.5mm 50-50 match grant from the Department of Defense for off-base infrastructure improvements that are required by the District Department of Transportation to remain in compliance with National Environmental Protection Act (NEPA) requirements for the future school development project on-base.

The final scope of work is contingent upon the completion of a traffic study analyzing vehicular and pedestrian traffic and safety and factoring in updated enrollment projections (inclusive of non-military and military student %s). After completion of the study, the District Department of Transportation will work with JBAB and LEARN to finalize the scope of work required at the base gate and surrounding area.

In order to remain compliant with the grant, construction needed to start by September 2021 with final work completed by September 2024 (it has been started). The following is a budget for the Phase 1 scope of improvements (which are being completed now) for minor sidewalk

repairs at Chesapeake and Overlook Street SW outside of the South Gate of the base. The Phase 2 budget is just an estimate and is contingent upon final scope as mentioned above.

DCIP Grant Preliminary Budget

Project Sources & Uses				Notes
USES				
	<i>Phase 1</i>	<i>Phase 2</i>	<i>Total</i>	
	<i>Fall 2021</i>	<i>Summer 2024</i>		
Hard Costs				
Construction Contract	\$ 130,591	\$ 350,000	\$ 480,591	<i>Phase 2 is placeholder, need to complete gate traffic study and get final DDOT required improvements</i>
Soft Costs				
Traffic Engineer	\$ 1,224	\$ 20,000	\$ 21,224	
Civil Engineer	\$ 49,000	\$ 75,000	\$ 124,000	
Permitting	\$ 25,000	\$ 50,000	\$ 75,000	
Contingency	\$ -	\$ -	\$ -	
TOTAL:	\$ 205,815	\$ 495,000	\$ 700,815	
SOURCES				
DCIP Grant	\$ 102,907	\$ 247,500.0		50-50 match grant for up to \$1.5mm
LEARN Equity	\$ 102,907	\$ 247,500.0		

Recommended next steps for LEARN and LEARN DC on Phase 2 planning are:

1. Confirm that a 2024 delivery is the appropriate path forward for the first phase of the project.
2. Negotiate terms for the Facilities Management and Development Agreement.
3. Continue affordability analysis and project financing structure / planning.
4. Revisit cost sharing negotiations with JBAB leadership.
5. Continue working on off-base infrastructure design by kicking off a traffic study.
6. Execute / extend contracts with Gilbane and Studios and begin programming, master site planning, design and pre-construction cost estimation.
7. Resolve title issue (LFP is already leading on this) to ensure there are no open risks with project financing.

LEARN DC PUBLIC CHARTER SCHOOL
 FY22 Q1 Actuals vs. Budget
 10/28/2021

	Q1 Actuals	Q1 Budget	B/(W) Budget	
Enrollment				
Grades PreK	84	88	(4)	
Grades K-1	81	112	(31)	
Total Enrollment	165	200	(35)	
REVENUES				
Government				
Foundation Level	728,515	703,146	25,369	1
SPED	134,938	127,469	7,469	1
LEP/NEP	23,440	22,143	1,297	1
AT RISK	70,320	66,428	3,892	1
Facilities	170,400	170,419	(19)	
Local Grants			0	
TOTAL DC FUNDING	1,127,613	1,089,604	38,009	
TITLE FUNDS (per pupil)	0	108,501	(108,501)	2
IDEA FUNDS	0		0	
E-Rate	0		0	
ESSER	0		0	
Total Government Revenues	1,127,613	1,198,105	(70,492)	
Fees				
Food Service - Revenue	0	0	0	
Student Fees	0	0	0	
Food Sales	0	0	0	
Total Fees	0	0	0	
Other				
LEARN CHICAGO Contribution	0	0	0	
Fundraising	8,500	0	8,500	
TOTAL REVENUES	1,136,113	1,198,105	(61,992)	
EXPENSES				
Salaries, Benefits, Contractors				
Executive salaries	65,657	69,525	3,868	
SpEd salaries	17,617	39,390	21,773	
Teacher salaries	67,497	136,917	69,420	
Clerical salaries	8,900	39,500	30,600	
Taxes and Benefits	15,912	60,473	44,561	
Professional Development	21,904	8,487	(13,417)	
Contractors - Specialized Services	23,835	70,721	46,886	
Contractors - Appletree	453,036	368,665	(84,371)	2
Other Staff Expense	27,297	12,500	(14,797)	
Total Salaries, Benefits, Contractors	701,655	806,178	104,523	

LEARN DC PUBLIC CHARTER SCHOOL
 FY22 Q1 Actuals vs. Budget
 10/28/2021

	Q1 Actuals	Q1 Budget	B/(W) Budget	
Educational Materials and Classroom Supplies	104,942	18,892	(86,050)	3
Food Service	30,680	16,415	(14,265)	4
Operating Expenses @ \$3 p.s.f.	4,367	11,961	7,594	
Technology and Communications	3,258	5,000	1,742	
Office Expense	11,249	16,213	4,963	
Professional Services	40,301	23,503	(16,798)	5
Contingency	0	0	0	
Authorizer Fee	10,865	10,865	0	
Management Fee	122,397	122,396	(1)	
Rent Paid	170,400	170,419	19	
TOTAL EXPENSES	1,200,114	1,201,840	1,726	
NET INCOME/(LOSS) BEFORE NON CASH ITEMS	(64,000)	(3,735)	(60,265)	
	0	0		
Non-Cash Items				
Donated Equipment (Computers and Furniture)	194,638	206,300	(11,662)	
Depreciation Expense	2,746	10,858	8,112	
Net Income/(Loss) after Non-Cash Items	127,892	191,707	(63,815)	

NOTE

1 Q1 payment was based on enrollment of 150 students; budget reflected appropriate timing of payment and enrollment for Q1

2 TIMING - funds are on a reimbursement basis and will be fully expended

3 Reflects Department of Education purchases made in Chicago; passed through to LEARN DC

4 Food service expense higher due to order quantities in September.

5 Incremental cost for administrative staff due to openings

LEARN DC PUBLIC CHARTER SCHOOL
 FY22 Forecast - actual enrollment
 10/28/2021

	BOY Forecast	FY22 Forecast	FY2022 Budget	B/(W) Total Year Budget	
Enrollment					
Grades PreK	84	84	88	(4)	
Grades K-1	81	81	112	(31)	
Total Enrollment	165	165	200	(35)	
REVENUES					
Government					
Foundation Level	1,599,920	2,328,435	2,812,583	(484,148)	1
SPED	69,874	204,813	520,957	(316,144)	2
LEP/NEP	49,725	73,165	88,685	(15,520)	1
AT RISK	137,960	208,280	254,517	(46,237)	1
Facilities	391,981	562,381	681,674	(119,293)	1
Local Grants	3,000	3,000	3,000	0	
TOTAL DC FUNDING	2,252,461	3,380,074	4,361,417	(981,342)	
TITLE FUNDS (per pupil)	82,717	82,717	72,717	10,000	
IDEA FUNDS	33,287	33,287	33,287	0	
E-Rate	5,520	5,520	5,520	0	
ESSER	250,000	250,000	250,000	0	8
Total Government Revenues	2,623,986	3,751,599	4,722,941	(971,342)	
Fees					
Food Service - Revenue	120,000	120,000	69,480	50,520	3
Student Fees	15,000	15,000	15,606	(606)	
Food Sales	0	0	20,800	(20,800)	
Total Fees	135,000	135,000	105,886	29,114	
Other					
LEARN CHICAGO Contribution	80,000	80,000	80,000	0	
Fundraising	150,000	158,500	250,000	(91,500)	
TOTAL REVENUES	2,988,986	4,125,099	5,158,827	(1,033,728)	
EXPENSES					
Salaries, Benefits, Contractors					
Executive salaries	212,443	278,100	278,100	0	
SpEd salaries	232,210	249,827	236,340	(13,487)	
Teacher salaries	708,261	775,757	821,500	45,743	
Clerical salaries	150,506	159,406	158,000	(1,406)	
Taxes and Benefits	271,400	287,312	298,788	11,476	
Professional Development	12,000	33,904	33,947	43	
Contractors - Specialized Services	115,000	138,835	252,886	114,052	2
Contractors - Appletree	950,632	1,403,668	1,474,659	70,991	
Other Staff Expense	6,000	33,297	23,103	(10,194)	
Total Salaries, Benefits, Contractors	2,658,451	3,360,106	3,577,323	217,217	

LEARN DC PUBLIC CHARTER SCHOOL
 FY22 Forecast - actual enrollment
 10/28/2021

	<u>BOY Forecast</u>	<u>FY22 Forecast</u>	<u>FY2022 Budget</u>	<u>B/(W) Total Year Budget</u>	
Educational Materials and Classroom Supplies	50,000	154,942	83,064	(71,878)	4
Food Service	160,000	190,680	90,280	(100,400)	3
Operating Expenses @ \$3 p.s.f.	43,000	47,367	47,844	477	
Technology and Communications	37,000	40,258	40,202	(56)	
Office Expense	52,000	63,249	16,412	(46,837)	5
Professional Services	129,000	169,301	51,792	(117,509)	6
Contingency	0	0	25,176	25,176	
Authorizer Fee	32,595	43,459	43,459	0	
Management Fee	278,622	401,019	489,583	88,564	7
Rent Paid	391,981	562,381	681,674	119,293	7
TOTAL EXPENSES	<u>3,832,649</u>	<u>5,032,762</u>	<u>5,146,810</u>	<u>114,047</u>	
NET INCOME/(LOSS) BEFORE NON CASH ITEMS	<u>(843,663)</u>	<u>(907,663)</u>	<u>12,017</u>	<u>(919,681)</u>	
Non-Cash Items					
Donated Equipment (Computers and Furniture)	11,661	206,299	206,300	1	
Depreciation Expense	40,687	43,433	43,433	(0)	
Net Income/(Loss) after Non-Cash Items	(872,689)	(744,797)	174,884	(919,680)	

NOTES

- 1 Decrease in enrollment vs. budget impact from 200 to 164 students
- 2 # of students in SPED levels is less than original budget estimate. Assumes additional students will be identified, but will remain lower than original budget
- 3 Assumes food service reimbursement will begin in November/December.
- 4 Reflects Department of Education purchases made in Chicago; passed through to LEARN DC
- 5 Based on current forecast
- 6 Incremental cost for administrative staff due to openings
- 7 Management fee and Rent represent pass through to LEARN Chicago; total estimate for FY22 is \$957,000
- 8 ESSER funding will be greater than budgeted amount; amount represents expenses identified within current forecast that can be paid for using ESSER funds.