



# Lake View Charter School

## Special Board Meeting

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### Date and Time

Monday March 7, 2022 at 4:30 PM PST

### Location

Join Zoom Meeting

<https://sequoiagrove-org.zoom.us/j/4075258260>

Meeting ID: 407 525 8260

One tap mobile

+14086380968,,4075258260# US (San Jose)

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Dial by your location

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Meeting ID: 407 525 8260

Find your local number: <https://sequoiagrove-org.zoom.us/u/kcv9bkellW>

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### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>4:30 PM</b>

	Purpose	Presenter	Time
<b>A.</b> Record Attendance		Lindsay Mower	1 m
<b>B.</b> Continue Meeting Virtually per Report of Findings Regarding AB 361	Vote	Lindsay Mower	5 m
<b>C.</b> Call the Meeting to Order		Lindsay Mower	1 m
<b>D.</b> Approval of the Agenda	Vote	Lindsay Mower	2 m
<b>E.</b> Public Comments			3 m
<b>II. Finances</b>			<b>4:42 PM</b>
<b>A.</b> Second Interim Report	Vote	Julie Haycock-Cavender	2 m
This was already reviewed and approved by the board in the January financial package.			
<b>B.</b> Auditor Engagement Letter	Vote	Julie Haycock-Cavender	5 m
<b>C.</b> Student Funding Chart	Vote	Julie Haycock-Cavender	5 m
<b>D.</b> Growth Projections	Vote	Julie Haycock-Cavender	5 m
<b>III. Academic Excellence</b>			<b>4:59 PM</b>
<b>A.</b> Open Enrollment	Vote	Julie Haycock-Cavender	5 m
<b>IV. Closing Items</b>			<b>5:04 PM</b>
<b>A.</b> Board of Director's Comments & Requests	Discuss		2 m
<b>B.</b> Announcement of Next Regular Scheduled Board Meeting	FYI	Lindsay Mower	1 m
The Next Regular Scheduled Board Meeting is March 16, 2022 at 4:30 PM.			
<b>C.</b> Adjourn Meeting	Vote	Lindsay Mower	1 m

Public Comment Rules: Members of the public may address the Board on agenda or non-agenda items through the teleconference platform, Zoom. Zoom does not require the members of the public to have an account or login. Please either utilize the chat option to communicate to the administrative team of your desire to address the Board or simply communicate orally your desire to address the Board when the Board asks for public comments. Speakers may be called in the order requests are received. Comments are limited to 2 minutes each, with no more than 15 minutes per single topic. If a member of the public utilizes a translator to address the Board, those individuals are allotted 4 minutes each. If the Board utilizes simultaneous translation equipment in a manner that allows the Board to hear the translated public testimony simultaneously, those individuals are allotted 2 minutes each. By law, the Board is allowed to take action only on items on the agenda. The Board may, at its discretion, refer a matter to school staff or calendar the issue for future discussion.

Note: The Governing Board encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Governing Board Office at (530) 927-5137 at least 48 hours before the scheduled board meeting so every reasonable effort can be made to accommodate you. (Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. § 12132)).

## Coversheet

### Continue Meeting Virtually per Report of Findings Regarding AB 361

**Section:** I. Opening Items  
**Item:** B. Continue Meeting Virtually per Report of Findings Regarding AB 361  
**Purpose:** Vote  
**Submitted by:**

#### BACKGROUND:

AB 361 provides that if a state of emergency remains in place, a local agency must make the following findings by majority vote every 30 days, in order to continue using the bill's exemption to the Brown Act teleconferencing rules:

(A) The legislative body has reconsidered the circumstances of the emergency; and

(B) Either of the following circumstances exists:

1. the state of emergency continues to directly impact the ability of board members to meet safely in person, or
2. State or local officials continue to impose or recommend social distancing measures.

Charter school boards are required to vote every 30 days to make the required findings regarding the continuing emergency and vote to continue using the law's exemptions.

#### RECOMMENDATION:

The School Board has met the finding that a state of emergency continues to directly impact the ability of the members to meet safely in person. Motion to continue the School Board meetings virtually pursuant to AB 361.

# Coversheet

## Second Interim Report

**Section:** II. Finances  
**Item:** A. Second Interim Report  
**Purpose:** Vote  
**Submitted by:** Julie Haycock-Cavender  
**Related Material:** FY22-LVCS-2nd Int-Fund 62 Expenditure by Object.pdf

**BACKGROUND:**

This information was already reviewed and approved by the board in the January financial package.

**RECOMMENDATION:**

Board approval

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	5,943,500.70	5,943,500.70	1,940,500.00	5,843,949.57	(99,551.13)	-1.7%
2) Federal Revenue		8100-8299	386,424.00	386,424.00	104,812.58	580,543.47	194,119.47	50.2%
3) Other State Revenue		8300-8599	411,492.87	411,492.87	163,715.07	333,033.33	(78,459.54)	-19.1%
4) Other Local Revenue		8600-8799	378,225.00	378,225.00	134,554.00	304,931.25	(73,293.75)	-19.4%
5) TOTAL, REVENUES			7,119,642.57	7,119,642.57	2,343,581.65	7,062,457.62		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	2,746,067.00	2,746,067.00	1,546,934.34	2,645,931.93	100,135.07	3.6%
2) Classified Salaries		2000-2999	108,916.00	108,916.00	38,583.34	104,165.01	4,750.99	4.4%
3) Employee Benefits		3000-3999	949,061.82	949,061.82	539,613.42	874,637.78	74,424.04	7.8%
4) Books and Supplies		4000-4999	1,500,802.60	1,500,802.60	627,662.58	1,490,636.83	10,165.77	0.7%
5) Services and Other Operating Expenses		5000-5999	1,532,609.60	1,532,609.60	785,849.80	1,498,392.19	34,217.41	2.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	178,007.68	178,007.68	52,259.00	100,692.42	77,315.26	43.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,015,464.70	7,015,464.70	3,590,902.48	6,714,456.16		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			104,177.87	104,177.87	(1,247,320.83)	348,001.46		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			104,177.87	104,177.87	(1,247,320.83)	348,001.46		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	303,014.34	303,014.34		(24,709.28)	(327,723.62)	-108.2%
b) Audit Adjustments		9793	0.00	0.00		(42,875.24)	(42,875.24)	New
c) As of July 1 - Audited (F1a + F1b)			303,014.34	303,014.34		(67,584.52)		
d) Other Restatements		9795	(115,417.56)	(115,417.56)		0.00	115,417.56	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			187,596.78	187,596.78		(67,584.52)		
2) Ending Net Position, June 30 (E + F1e)			291,774.65	291,774.65		280,416.94		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	291,774.65	291,774.65		280,416.94		

Lake View Charter School - Special Board Meeting - Agenda - Monday March 7, 2022 at 4:30 PM

Lake View Charter  
Lake Elementary  
Glenn County

2021-22 Second Interim  
Charter Schools Enterprise Fund  
Revenues, Expenses and Changes in Net Position

11 62596 0139550  
Form 62I

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	5,617,432.62	5,617,432.62	1,820,252.00	5,512,560.71	(104,871.91)	-1.9%
Education Protection Account State Aid - Current Year		8012	123,000.00	123,000.00	43,425.00	120,122.00	(2,878.00)	-2.3%
State Aid - Prior Years		8019	0.00	0.00	699.00	699.00	699.00	New
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	203,068.08	203,068.08	76,124.00	210,567.86	7,499.78	3.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>5,943,500.70</b>	<b>5,943,500.70</b>	<b>1,940,500.00</b>	<b>5,843,949.57</b>	<b>(99,551.13)</b>	<b>-1.7%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	74,415.00	74,415.00	0.00	61,596.11	(12,818.89)	-17.2%
Title I, Part A, Basic	3010	8290	71,043.00	71,043.00	0.00	71,043.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,997.00	11,997.00	8,555.00	11,997.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	228,969.00	228,969.00	96,257.58	435,907.36	206,938.36	90.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>386,424.00</b>	<b>386,424.00</b>	<b>104,812.58</b>	<b>580,543.47</b>	<b>194,119.47</b>	<b>50.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,909.88	7,909.88	8,409.00	8,409.00	499.12	6.3%
Lottery - Unrestricted and Instructional Materials		8560	122,384.99	122,384.99	32,044.68	121,362.64	(1,022.35)	-0.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	281,198.00	281,198.00	123,261.39	203,261.69	(77,936.31)	-27.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>411,492.87</b>	<b>411,492.87</b>	<b>163,715.07</b>	<b>333,033.33</b>	<b>(78,459.54)</b>	<b>-19.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	378,225.00	378,225.00	134,554.00	304,931.25	(73,293.75)	-19.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>378,225.00</b>	<b>378,225.00</b>	<b>134,554.00</b>	<b>304,931.25</b>	<b>(73,293.75)</b>	<b>-19.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,119,642.57</b>	<b>7,119,642.57</b>	<b>2,343,581.65</b>	<b>7,062,457.62</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,197,067.00	2,197,067.00	1,205,048.11	2,059,886.00	137,181.00	6.2%
Certificated Pupil Support Salaries		1200	168,000.00	168,000.00	100,699.53	170,774.53	(2,774.53)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	300,000.00	300,000.00	192,266.14	330,512.64	(30,512.64)	-10.2%
Other Certificated Salaries		1900	81,000.00	81,000.00	48,920.56	84,758.76	(3,758.76)	-4.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,746,067.00</b>	<b>2,746,067.00</b>	<b>1,546,934.34</b>	<b>2,645,931.93</b>	<b>100,135.07</b>	<b>3.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	2,263.61	32,858.07	(32,858.07)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,730.00	43,730.00	28,283.48	48,606.08	(4,876.08)	-11.2%
Other Classified Salaries		2900	65,186.00	65,186.00	8,036.25	22,700.86	42,485.14	65.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>108,916.00</b>	<b>108,916.00</b>	<b>38,583.34</b>	<b>104,165.01</b>	<b>4,750.99</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	437,173.87	437,173.87	255,707.35	428,659.37	8,514.50	1.9%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	48,150.05	48,150.05	24,712.41	47,883.00	267.05	0.6%
Health and Welfare Benefits		3401-3402	255,000.00	255,000.00	233,740.22	339,990.22	(84,990.22)	-33.3%
Unemployment Insurance		3501-3502	26,018.99	26,018.99	13,796.68	24,724.66	1,294.33	5.0%
Workers' Compensation		3601-3602	39,969.76	39,969.76	5,069.19	21,508.80	18,460.96	46.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	142,749.15	142,749.15	6,587.57	11,871.73	130,877.42	91.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>949,061.82</b>	<b>949,061.82</b>	<b>539,613.42</b>	<b>874,637.78</b>	<b>74,424.04</b>	<b>7.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	76,577.00	76,577.00	10,849.68	42,756.76	33,820.24	44.2%
Books and Other Reference Materials		4200	22,900.00	22,900.00	5,861.31	15,402.98	7,497.02	32.7%
Materials and Supplies		4300	1,211,791.67	1,211,791.67	550,326.17	1,149,695.25	62,096.42	5.1%
Noncapitalized Equipment		4400	189,533.93	189,533.93	60,625.42	282,781.84	(93,247.91)	-49.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,500,802.60</b>	<b>1,500,802.60</b>	<b>627,662.58</b>	<b>1,490,636.83</b>	<b>10,165.77</b>	<b>0.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	744,598.16	744,598.16	488,688.83	901,174.01	(156,575.85)	-21.0%
Travel and Conferences		5200	0.00	0.00	482.82	482.82	(482.82)	New
Dues and Memberships		5300	9,400.00	9,400.00	8,670.10	12,545.10	(3,145.10)	-33.5%
Insurance		5400-5450	106,300.00	106,300.00	47,756.33	91,673.00	14,627.00	13.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.00	0.00	700.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	648,411.44	648,411.44	235,075.97	478,424.84	169,986.60	26.2%
Communications		5900	23,200.00	23,200.00	5,175.75	14,092.42	9,107.58	39.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,532,609.60</b>	<b>1,532,609.60</b>	<b>785,849.80</b>	<b>1,498,392.19</b>	<b>34,217.41</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	178,007.68	178,007.68	52,259.00	100,692.42	77,315.26	43.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			178,007.68	178,007.68	52,259.00	100,692.42	77,315.26	43.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			7,015,464.70	7,015,464.70	3,590,902.48	6,714,456.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

# Coversheet

## Auditor Engagement Letter

**Section:** II. Finances  
**Item:** B. Auditor Engagement Letter  
**Purpose:** Vote  
**Submitted by:** Julie Haycock-Cavender  
**Related Material:** Confirmation of Terms of a Multi-Year Engagement Letter - LVCS.pdf

**BACKGROUND:**

Christy White previously provided an engagement letter dated March 23, 2020 in connection with the audit and tax preparation services we would provide for Lake View Charter School for the year(s) ended June 30, 2020, 2021, and 2022.

**RECOMMENDATION:**

Board approval



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

February 18, 2022

Governing Board and Management  
Lake View Charter School  
Orland, California

We have previously provided you with an engagement letter dated March 23, 2020 in connection with the audit and tax preparation services we would provide for Lake View Charter School for the year(s) ended June 30, 2020, 2021, and 2022.

No information has come to our attention that would cause us to believe that the terms of that preceding engagement letter need to be revised for the current engagement. We therefore confirm that the terms set forth in the engagement letter dated March 23, 2020 will govern the current services we are to provide for Lake View Charter School for the current year ended June 30, 2022.

We respectfully request that confirmation be provided in the form of a signature below. Please either mail your reply directly to us or scan and send via email to [mkearney@christywhite.com](mailto:mkearney@christywhite.com). We sincerely appreciate our business relationship and look forward to continuing to work with you.

Sincerely,

Marcy Kearney, CPA  
Senior Director

Enclosure: Previous Engagement Letter

**CONFIRMATION:**

This letter correctly sets forth the understanding of Lake View Charter School to continue services by Christy White, Inc. for the year ended June 30, 2022.

*Julia Haycock-Cavender*

Signature

Executive Director

Title

Feb 22, 2022

Date

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)



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

March 23, 2020

Lake View Charter School  
4672 County Road  
North Orland, CA 95963

We are pleased to confirm our understanding of the services we are providing for Lake View Charter School for the year ending June 30, 2020, with the option to renew for the years ending June 2021 and 2022. We will audit the statement of financial position of Lake View Charter School as of June 30, 2020, 2021 and 2022, and the related statements of activities, and cash flows for the years then ended. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on the supplementary information in relation to the financial statements as a whole.

1. Charter Organizational Structure
2. Schedule of Average Daily Attendance
3. Schedule of Instructional Time
4. Reconciliation of Financial Reports – Alternative Form with Audited Financial Statements
5. Schedule of Expenditures of Federal Awards (if Uniform Guidance applies\*)

In addition, we will prepare the Federal and State tax returns for fiscal year ending June 30, 2020, with the option to renew for the years ending June 2021 and 2022.

### **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control related to the Agencies' financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*, if applicable.
- The types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

\*A Federal Single Audit under Uniform Guidance is applicable in any year that Lake View Charter School expends more than \$750,000 in Federal funds.

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The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If applicable, the Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, if applicable, and *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in Title 5, California Code of Regulations, section 19810*, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, if applicable, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of Lake View Charter School. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

#### **Audit Procedures-General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the Lake View Charter School. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures-Internal Controls**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of the controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance, if applicable.

#### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Lake View Charter School's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Uniform Guidance Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Lake View Charter School's major programs. The purpose of those procedures will be to express an opinion on Lake View Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance, if applicable. A Federal Single Audit under Uniform Guidance becomes applicable when Lake View Charter School expends more than \$750,000 in Federal funds in any given year.

### **Tax Preparation Services**

We will prepare your annual informational returns for the IRS (Form 990 or 990-EZ, as appropriate) and Franchise Tax Board (Form 199) with supporting schedules, and perform related research as considered necessary. This engagement pertains to the years per above. Our responsibilities do not include preparation of any other tax returns that may be due to any taxing authority. Each annual engagement will be complete upon the delivery of completed returns to you.

It is your responsibility to provide us with all the information required for preparing complete and accurate returns. You are responsible for the safeguarding of assets, the proper recording of transactions in the books of accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts affecting the return(s) to us.

We may provide you with a questionnaire or other document requesting specific information. Completing those forms will assist us in making sure you are well served for a reasonable fee. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting the returns. We will not verify the information you give us; however, we may ask for additional clarification of some information.

You also have final responsibility for the tax return and, therefore, the appropriate officials should review the return carefully before an authorized officer signs and files it.

You are responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the bookkeeping and tax services we provide; and for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

If, during our work, we discover information that affects your prior-year tax returns, we will make you aware of the facts. However, we cannot be responsible for identifying all items that may affect prior-year returns. If you become aware of such information during the year, please contact us for the best resolution of the issue.

Our work in connection with the preparation of the tax return(s) does not include any procedures designed to discover defalcations or other irregularities, should any exist. The returns will be prepared solely from information provided to us without verification by us.

In accordance with federal law and under no circumstances will we disclose your tax return information to any location outside the United States, to another tax return preparer outside of our firm for purposes of a second opinion, or to any other third party for any purpose other than to prepare your return without first receiving your consent.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the due date of the return. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone or by turning over information about those communications to the government, you, your employees, or agents, may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication; you agree to provide us with written advance authority to make that disclosure.

Should we receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, we will notify you. In the event you direct us not to make the disclosure, you agree to hold us harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege. The return(s) may be selected for review by the taxing authorities.

In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. However, such additional services are not included in the fees for the preparation of the tax return(s).

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Lake View Charter School in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, if applicable (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others.

In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, if applicable, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance., if applicable, You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; if applicable (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; if applicable (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on the organization's website, you understand that electronic sites are a means to distribute information, and therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

If a Federal Single Audit under Uniform Guidance is performed, we will complete the appropriate section of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through and/or granting entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the audit period.

The audit documentation for this engagement is the property of Christy White, Inc. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Comptroller General of the United States or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release or for any additional period requested by the State Controller’s Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit as soon as possible and to issue our reports no later than December 15. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2019-20</u>	<i>(optional)</i> <u>2020-21</u>	<i>(optional)</i> <u>2021-22</u>
Audit Services	\$ 9,100	\$ 9,280	\$ 9,465
Tax Preparation	1,200	1,200	1,200
<b>Total Professional Services</b>	<u>\$ 10,300</u>	<u>\$ 10,480</u>	<u>\$ 10,665</u>

*\*If Federal Single Audit under Uniform Guidance becomes applicable during any given year, an additional \$2,000 will be added to the annual audit services fee.*

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or the Audit Guide issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Lake View Charter School during the period under this agreement, shall be in addition to the above maximum fee

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year’s audit report was not certified as conforming to the reporting provisions of the Audit Guide.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2020 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the Organization. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2022 may be secured on a year by year basis, subject to the agreement of the Organization and the auditor.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc. has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Christy White, CPA  
President  
Christy White, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Lake View Charter School.

Please check your selection:

Audit Only

Audit and Tax Preparation

  
\_\_\_\_\_  
Signature

Executive Director  
\_\_\_\_\_  
Title

5-5-20  
\_\_\_\_\_  
Date

# Coversheet

## Student Funding Chart

**Section:** II. Finances  
**Item:** C. Student Funding Chart  
**Purpose:** Vote  
**Submitted by:** Julie Haycock-Cavender  
**Related Material:** 2022-2023 FUNDING CHARTS - 2022-2023.pdf

**BACKGROUND:**

22-23 Student Funding Schedules

**RECOMMENDATION:**

Board approval

Funding Schedule 2022-2023			
TK			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/3/22	1000	700	300
10/4 - 11/1/22	750	450	300
11/2 - 1/13/23	500	500	
1/16 - 3/09/23	250	250	

K-8			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/3/22	2600	1500	1100
10/4 - 11/1/22	1950	850	1100
11/2 - 1/13/23	1300	1300	
1/16 - 3/09/23	650	650	

9-12			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/3/22	3000	1900	1100
10/4 - 11/1/22	2250	1150	1100
11/2 - 2/2/23	1500	1500	
2/3- 3/1/23	750	750	

End of Semester: 1/11/23

1st Semester High School Enrollment Cutoff: 11/1/22

Start of Semester: 1/12/23

2nd Semester High School Enrollment Cutoff: 3/1/23

Funding Schedule 2021-2022			
TK			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/15/21	1000	700	300
10/18 - 11/12/21	750	450	300
11/15 - 1/7/22	500	500	
1/10 - 3/11/22	250	250	

K-8			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/15/21	2600	1500	1100
10/18 - 11/12/21	1950	850	1100
11/15 - 1/7/22	1300	1300	
1/10 - 3/11/22	650	650	

9-12			
Enrollment Date	TOTAL FUNDS	FUNDS UPON ENROLLMENT	DECEMBER 1ST FUNDS DROP
7/1 - 10/1/21	3000	1900	1100
10/4 - 10/29/21	2250	1150	1100
11/1 - 1/31/22	1500	1500	
2/1 - 3/1/22	750	750	

# Coversheet

## Growth Projections

**Section:** II. Finances  
**Item:** D. Growth Projections  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** LVCS Growth Projection 2022-2023 2.pdf

# Growth Projection *2022-2033*

**Total  
Enrollment  
710**



# Coversheet

## Open Enrollment

**Section:** III. Academic Excellence  
**Item:** A. Open Enrollment  
**Purpose:** Vote  
**Submitted by:** Julie Haycock-Cavender  
**Related Material:** OPen Enrollment.png

**BACKGROUND:**

Adjustment of Open Enrollment Dates from prior board approved dates: March 25-April 25 TO new proposed dates of March 14-April 4.

**RECOMMENDATION:**

Board approval

# **OPEN ENROLLMENT 2022-2023**

For New Families & New Siblings

**MARCH 14-APRIL 4**

**EACH SCHOOL HAS ITS OWN  
REGISTRATION LINK ON THE  
WEBSITES**