



## Kairos Academies

### Finance and Program Committee Meeting

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#### Date and Time

Tuesday May 27, 2025 at 8:00 AM CDT

#### Location

This Meeting will be held virtually

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We invite you to join this meeting virtually. This notice was published at [www.kairosacademies.org/board](http://www.kairosacademies.org/board) at least one day prior to the meeting.

<https://us06web.zoom.us/j/87403312713?jst=2>

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#### Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>8:00 AM</b>
<b>A.</b> Record Attendance			1 m
<b>B.</b> Call the Meeting to Order			
<b>II. Approve Minutes</b>			<b>8:01 AM</b>
<b>A.</b> Approve May Finance Minutes	Approve Minutes		2 m

	Purpose	Presenter	Time
<b>B.</b> Approve Program Committee Minutes	Approve Minutes		2 m
Approve minutes for Programming Committee Meeting on April 29, 2025			
<b>III. Finance Committee Updates</b>			<b>8:05 AM</b>
<b>A.</b> Review April Financials - Review April Financial Report	Discuss	Charles	20 m
<b>B.</b> Review Action Plan	Discuss		10 m
<b>C.</b> Auditor RFP update and recommendation to the board	Discuss		5 m
<b>D.</b> New building financial report - Explicit report on costs going into the new building	Discuss		5 m
<b>E.</b> Budget for '25-'26 with 3-year forecast	Discuss		5 m
<b>IV. Program Committee Updates</b>			<b>8:50 AM</b>
<b>A.</b> Discussion on enrollment progress	Discuss	Marnae Chavers	10 m
<b>B.</b> Discussion on SPED, ADA, MAP testing	Discuss		15 m
<b>C.</b> Staffing Changes	FYI	Khalil Graham	5 m
• Position changes and departures from the network team to the school-side			
<b>V. Closing Items</b>			<b>9:20 AM</b>
<b>A.</b> Adjourn Meeting	Vote		

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# Coversheet

## Approve May Finance Minutes

<b>Section:</b>	II. Approve Minutes
<b>Item:</b>	A. Approve May Finance Minutes
<b>Purpose:</b>	Approve Minutes
<b>Submitted by:</b>	
<b>Related Material:</b>	Minutes for Finance Committee on May 14, 2025

DRAFT



## Kairos Academies

### Minutes

#### Finance Committee

Mid-month In Person Meeting

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#### Date and Time

Wednesday May 14, 2025 at 2:00 PM

#### Location

In person at 3449 S Jefferson Ave

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This notice was published at [www.kairosacademies.org/board](http://www.kairosacademies.org/board) at least one day prior to the meeting.

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#### Committee Members Present

A. Jackson, A. Trapp

#### Committee Members Absent

*None*

#### Guests Present

B. Jackson, J. Krewson, K. Graham, N. Patel, [charles@brazealeconsulting.com](mailto:charles@brazealeconsulting.com) (remote)

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#### I. Opening Items

##### A. Record Attendance

##### B.

## **Call the Meeting to Order**

A. Jackson called a meeting of the Finance Committee of Kairos Academics to order on Wednesday May 14, 2025 at 2:00 PM.

## **II. In- Depth Review and Analysis of Financials**

### **A. Review budget, finances, and ongoing financial plan**

- The need for clarity on budget targets was emphasized, specifically regarding fund balance percentages and personnel costs.
- The discussion highlighted that 50-55% of revenue should be allocated to personnel, with adjustments made based on enrollment figures and special education requirements.
- The team plans to review these figures in September after the first 10 days of school.

## **III. Review and Discuss Enrollment**

### **A. Review current vs target enrollment numbers**

- The budget development process was outlined, focusing on the anticipated average enrollment of 500 students and its impact on revenue projections.
- The discussion included expected increases in Medicaid funding and the implications of becoming a CEP school, which allows all students to receive free meals.
- Conservative estimates for reimbursements and the importance of student retention were also considered by the conference room participants.

### **Special Education Funding and Staffing Challenges**

- The funding for special education was explained to be influenced by the percentage of students receiving services, which has increased significantly this year. This rise is linked to the program's reputation and success, prompting a need for careful planning regarding service modulation.
- The challenges of staffing were emphasized, noting the high costs associated with hiring qualified special education teachers compared to contracting services.

## **IV. Discuss Changes**

### **A. Discuss potential for necessary changes and decisions**

- Discussion of loan maturities and refinancing options for the Bingham site.

- Discussed budget management and vendor management strategies
- Review of budget projections and financial strategies for the upcoming fiscal year.

## V. Closing Items

### A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 4:00 PM.

Respectfully Submitted,  
A. Jackson

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# Coversheet

## Approve Program Committee Minutes

<b>Section:</b>	II. Approve Minutes
<b>Item:</b>	B. Approve Program Committee Minutes
<b>Purpose:</b>	Approve Minutes
<b>Submitted by:</b>	
<b>Related Material:</b>	Minutes for Programming Committee Meeting on April 29, 2025

APPROVED



## Kairos Academies

### Minutes

#### Programming Committee Meeting

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##### Date and Time

Tuesday April 29, 2025 at 5:00 PM

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We invite you join us at this Zoom link. This notice was published at [www.kairosacademies.org/board](http://www.kairosacademies.org/board) at least one day prior to the meeting.

<https://us06web.zoom.us/j/85372783082?jst=2>

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##### Committee Members Present

J. Tyrrell (remote), K. Graham (remote), M. Vachow (remote)

##### Committee Members Absent

*None*

##### Guests Present

N. Patel, Nick Guadiana (remote), P. Garrett (remote)

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#### I. Opening Items

##### A. Record Attendance

##### B. Call the Meeting to Order



M. Vachow called a meeting of the Program Committee Committee of Kairos Academies to order on Tuesday Apr 29, 2025 at 5:00 PM.

### C. Approve Minutes

Motion to approve the minutes from Programming Committee Meeting on 03-24-25.

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

## II. School Updates

### A. Program Updates

- Discussed Current student achievement trends
  - for CSI students: about 1/3 of student met 1.5x growth in math and english
  - Saw strong increases in science from winter to spring
- Discussed student engagement data on the gradient platform
- Discussed teacher development and individual teacher rating on the coaching rubric
- Discussed student and family satisfaction by grade level.
  - overall biggest contributor was a positive mentoring experience for families and students
- Reviewed updates on SPED Compliance
  - 100% of active IEPs are up to date or scheduled
  - All annual IEP meetings on track
- Reviewed inservice training data
  - Staff appreciated adequate planning time and data engagement
  - Wanted to know the plans earlier than released
- Discussed key risks for academics in the future and respective mitigation strategies
- Discussed program changes to support mitigation strategies
- Discussed strong close for EOY
  -

### B. MS Transition Plan

- Discussed MS leadership transition and stabilization
  - Goals of greater than 55% growth in math and english, reduction of tier 2 referrals by 20%, 80% staff reported role clarity

### C. EOY Testing

- Discussed EOY testing plan
  - Window May 6- May16
  - Discussed student prep, logistics, compliance, and family comms

### III. Closing Items

#### A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:00 PM.

Respectfully Submitted,  
M. Vachow

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# Coversheet

## Review April Financials

<b>Section:</b>	III. Finance Committee Updates
<b>Item:</b>	A. Review April Financials
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	Kairos April 2025 Financial Report - YTD Balance Sheet (1).pdf

**Kairos Academies**  
**Balance Sheet**  
**As of April 30, 2025**

Reporting Book:	Cash	Accrual
	Current Year Balance	Current Year Balance
<b>Assets</b>		
Current Assets		
Cash and Cash Equivalents		
Cash-First Bank	451,952.66	451,952.66
First Bank Reserve	50,199.35	50,199.35
PayPal	4,328.12	4,328.12
Total Cash and Cash Equivalents	506,480.13	506,480.13
Accounts Receivable	0.00	0.00
Total Current Assets	506,480.13	506,480.13
Long-term Assets		
Property & Equipment		
Land	559,479.83	559,479.83
Buildings/Improvements	1,469,078.53	1,469,078.53
Construction In Progress	597,308.90	597,308.90
Furniture	47,552.18	47,552.18
Tech Equipment	97,709.50	97,709.50
Accumulated Depreciation	(602,433.13)	(602,433.13)
Total Property & Equipment	2,168,695.81	2,168,695.81
Other Long-term Assets		
Escrows and Reserves		
Security Deposits	3,000.00	3,000.00
Total Escrows and Reserves	3,000.00	3,000.00
Total Other Long-term Assets	3,000.00	3,000.00
Total Long-term Assets	2,171,695.81	2,171,695.81
<b>Total Assets</b>	<b>2,678,175.94</b>	<b>2,678,175.94</b>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
Short-term Liabilities		
Accounts Payable		340,525.08
Accrued Liabilities		
Health Insurance - United Healthcare	2,443.36	2,443.36
Benefits - Mutual of Omaha	4,033.21	(2,018.83)
Retirement Payable	40,615.02	40,910.11
Flex Spending Payable (FSA)	895.98	895.98
Health Spending Payable (HSA)	3,764.00	3,764.00
Payroll Clearing	(742.10)	(1,037.19)
Total Accrued Liabilities	51,009.47	44,957.43
Total Short-term Liabilities	51,009.47	385,482.51
Long Term Liabilities		
Other Long-term Liabilities		
Loans Payable - Long Term		
Loan - LISC	477,527.90	477,527.90
Loan - LFF	542,000.00	542,000.00
Loan Costs - LISC	(5,000.00)	(5,000.00)
Loan Costs - LFF	(6,000.00)	(6,000.00)
Total Loans Payable - Long Term	1,008,527.90	1,008,527.90
Total Other Long-term Liabilities	1,008,527.90	1,008,527.90
Total Long Term Liabilities	1,008,527.90	1,008,527.90
<b>Total Liabilities</b>	1,059,537.37	1,394,010.41
<b>Equity</b>		
Opening balance equity	1,429,445.42	746,782.88
Change In Net Assets	189,193.15	537,382.65
<b>Total Equity</b>	1,618,638.57	1,284,165.53
<b>Total Liabilities and Equity</b>	<b>2,678,175.94</b>	<b>2,678,175.94</b>

# Coversheet

## Review Action Plan

<b>Section:</b>	III. Finance Committee Updates
<b>Item:</b>	B. Review Action Plan
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	Action_Plan_V5__4.30_(1).pdf



## Executive Action Plan: Kairos Academies – Financial Position and Cash on Hand

Prepared for: Aaron Jackson, Board Chair

Prepared by: Dr. Khalil Graham, CEO

Date: April 30, 2025

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## Kairos Financial Action Plan: Q4 FY25 – Q1 FY26

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### Section I: Q4 FY25 (April – June 2025)

#### *Top Priorities & Updated Strategies*

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### 1. Cash Monitoring & Reporting

- **Forecasted Cash on Hand | Tracking of Net Surplus**

- **March 31:** \$548,462

Net surplus: \$116,143

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- **April EOM:** \$626,064 (22 days cash on hand)                      Net surplus: \$77,603
- **May EOM:** \$917,529 (32 days cash on hand)                      Net surplus: \$291,464
- **June EOM:** \$1,319,335 (46 days cash on hand)                      Net surplus: \$401,806

- **Monitoring Strategy:**

- Conduct **weekly financial meetings** with internal finance team to:
  - Track daily inflows/outflows and validate updated projections.
  - Monitor federal grant reimbursement tracking and system troubleshooting.
  - Review any changes to prior month's forecasted revenues and expenditures..
- **Agenda and trackers will be shared weekly** with the Board Finance Committee and Charles Brazeale to ensure transparency.
- **Monthly Strategic Review:**
  - Charles Brazeale and Aaron Jackson will attend **monthly financial closeout meetings** to compare forecasted cash position vs. actuals and assess alignment to budget targets.

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## 2. Accounts Payable Management



- **March 2025 Snapshot:**

- Outstanding AP: \$651,176.98 (inclusive of retirement system liabilities)
- Net actual AP: **\$518,479** (excludes pre-posted retirement payments)

- **April 2025 Update:**

- Outstanding AP reduced to **\$255,941.80**, demonstrating significant progress in balancing vendor liabilities.

- **May–June AP Target:**

- Maintain monthly AP **between \$200,000–\$300,000**, with a goal to stabilize around **\$250,000** due to:
  - Decreased end-of-year discretionary spending
  - Completed contract renewals
  - Limited new invoice approvals
- **Accounts Payable Aging:**
  - **Only \$12,000** over 30 days outstanding





- **Spending Focus:**
    - Payments prioritized for:
      - **Student direct services** (Special Education, student supports)
      - **Compliance-sensitive areas** (IEP, McKinney-Vento, Title services)
- 



### 3. Credit Card and Expensify Oversight

- **Monthly Expensify Trends:**

Month	Amount
December	\$20,656.32
January	\$29,053.49
February	\$29,005.25
March	\$24,155.61
April	<b>\$11,555.00</b> (as of 4/30)

- **April Priority Purchases:**



- **Student Trip Bus:** \$1,000
  - **Campus AED Device:** \$1,400
  - **Leased Office Rent:** \$6,000
  - **Projected May–June Spend:**
    - Estimated total for the next 60 days of **\$10,000–\$15,000 monthly**, limited to:
      - Recurring re-approved costs
      - Final operational expenses before fiscal year close
    - Tracker shared with board members; purchases tied to Expensify detail reports
- 



#### 4. Revenue and Expenditure Adjustments Summary

<i>h Basis</i>		<b>FY25 Budget Rev. 2/2025</b>	<b>Feb <i>Actual</i> 5</b>	<b>Mar <i>Actual</i> 4</b>	<b>Apr <i>Projected</i> 3</b>	<b>May <i>Projected</i> 2</b>	<b>Jun <i>Projected</i> 1</b>	<b>FY25 Budget <i>Forecast</i></b>	<b>VARIANCE <i>Forcst - Rev.</i></b>	<b>YTD, % BUDGET</b>
	<i>Months Remaining</i>									
<b>Enrollment</b>		492.0	492.0	492.0	484.0	484.0	484.0			
<b>ADA</b>	85%	418.2	393.6	393.6	387.2	387.2	387.2			
<b>% ADA</b>		80.0%	80.01%	80%	80%	80%	80%			
<b>WADA</b>		547.8	547.8	547.8	538.3	538.3	538.3			
<b>Revenues</b>										
5192 Gifts / Foundation	\$	252,859	\$ 1,074	\$ 79,327	\$ -	\$ -	\$ 20,000	\$ 203,260	\$ (49,599)	72%
5113 Prop C	\$	745,052	\$ 67,811	\$ 59,984	\$ 57,806	\$ 57,806	\$ 57,806	\$ 763,450	\$ 18,398	79%
5311 Basic Formula	\$	7,660,120	\$ 638,431	\$ 703,503	\$ 645,591	\$ 639,887	\$ 639,887	\$ 7,282,116	\$ (378,004)	70%
5319 Classroom Trust	\$	271,395	\$ 22,529	\$ 22,613	\$ 18,430	\$ 24,755	\$ 24,755	\$ 271,395	\$ -	75%
5412 Medicaid	\$	130,031	\$ -	\$ 63,926	\$ -	\$ -	\$ -	\$ 150,307	\$ 20,276	116%
5441 IDEA	\$	151,894	\$ 11,868	\$ 15,168	\$ 14,893	\$ 2,506	\$ 2,506	\$ 151,894	\$ -	87%
5445 Lunch & Breakfast	\$	99,472	\$ 10,772	\$ 11,688	\$ -	\$ 30,000	\$ 15,000	\$ 116,932	\$ 17,460	72%
5451 Title I	\$	655,487	\$ 60,139	\$ -	\$ 75,713	\$ 171,146	\$ 171,146	\$ 655,487	\$ -	36%
5461 Title IV	\$	46,777	\$ 3,990	\$ -	\$ 5,023	\$ 2,328	\$ 2,328	\$ 46,777	\$ -	79%
5465 Title II	\$	29,000	\$ 2,883	\$ -	\$ 3,630	\$ 6,677	\$ 6,677	\$ 29,000	\$ -	41%
5497 CSP Budget	\$	1,128,213	\$ 70,467	\$ -	\$ 94,865	\$ 79,341	\$ 167,000	\$ 1,367,616	\$ 239,403	91%
5497 IAL	\$	111,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,100	\$ 0	100%
xxxx Other Revenues	\$	68,812	\$ 1,951	\$ 2,984	\$ 4,403	\$ -	\$ -	\$ 78,151	\$ 9,339	107%
<b>5899 GRAND TOTAL REVENUES</b>	<b>\$</b>	<b>11,350,212</b>	<b>\$ 891,915</b>	<b>\$ 959,193</b>	<b>\$ 920,354</b>	<b>\$ 1,014,447</b>	<b>\$ 1,107,106</b>	<b>\$ 11,227,484</b>	<b>\$ (122,728)</b>	<b>72%</b>
<b>Expenditures</b>										
								\$ 6,215,362		
6100 Salaries	\$	4,667,877	\$ 386,212	\$ 362,177	\$ 352,908	\$ 352,908	\$ 347,908	\$ 4,781,605	\$ 113,728	80%
6200 Benefits	\$	1,511,778	\$ 114,824	\$ 109,484	\$ 104,922	\$ 106,682	\$ 105,171	\$ 1,433,757	\$ (78,021)	74%
6xxx-1 Staff-Related Costs	\$	148,400	\$ 47,879	\$ 34,480	\$ 12,991	\$ 7,500	\$ 7,500	\$ 195,092	\$ 46,692	113%
6xxx-2 Rent	\$	1,340,041	\$ 101,729	\$ 101,975	\$ 96,330	\$ 100,000	\$ 100,000	\$ 1,219,557	\$ (120,484)	69%
6xxx-3 Occupancy Service	\$	275,008	\$ 38,906	\$ 35,687	\$ 27,713	\$ 15,000	\$ 15,000	\$ 291,038	\$ 16,030	85%
6xxx-4 Student Expense, Direct	\$	926,026	\$ 60,402	\$ 112,293	\$ 173,385	\$ 83,333	\$ 83,333	\$ 1,042,378	\$ 116,352	76%
6xxx-5 Student Expense, Indirect (NSLP)	\$	160,136	\$ 32,326	\$ 199	\$ 9,279	\$ 12,728	\$ 12,728	\$ 163,756	\$ 3,620	81%
6xxx-6 Office and Business Expense	\$	1,203,838	\$ 118,717	\$ 51,270	\$ 51,239	\$ 41,832	\$ 28,260	\$ 1,082,734	\$ (121,104)	80%
6xxx-7 Transportation	\$	68,539	\$ 14,293	\$ 35,485	\$ 13,984	\$ 3,000	\$ 5,400	\$ 104,101	\$ 35,562	119%
<b>6899 GRAND TOTAL EXPENDITURES</b>	<b>\$</b>	<b>10,301,643</b>	<b>\$ 915,288</b>	<b>\$ 843,050</b>	<b>\$ 842,751</b>	<b>\$ 722,983</b>	<b>\$ 705,300</b>	<b>\$ 10,314,017</b>	<b>\$ 12,374</b>	<b>78%</b>



Category	Change	Explanation
<b>Fundraising Revenue</b>	↓ \$49,599	Lower-than-expected donations due to media impact and limited grant access
<b>Basic Formula Revenue</b>	↓ \$378,004	ADA 80% vs. 85% projected = less funding
<b>Prop C Revenue</b>	↑ \$18,398	Based on actual receipts
<b>Medicaid Reimbursement</b>	↑ \$20,276	Higher SPED services eligible for billing
<b>Breakfast/Lunch Program</b>	↑ \$17,460	More FRL students utilizing services
<b>CSP</b>	↑ \$239,403	Full reimbursement expected by June 30
<b>Other Revenues</b>	↓ \$9,339	Miscellaneous increased funds



<b>Salaries</b>	↓ \$113,728	Staff reductions and monthly under-spending, but increased cost at beginning of year and sped costs in Q3/Q4
<b>Benefits</b>	↑ \$78,021	Linked to decreased salaries and fewer benefit-eligible staff
<b>Staff-Related Costs</b>	↓ \$46,692	Increased PD and support-related costs
<b>Rent</b>	↑ \$120,484	Over assumed at Beginning of Year costs for CPH site
<b>Student Direct Expenses</b>	↓ \$116,352	Increased SPED support, student resources for compliance
<b>Office/Business</b>	↑ \$121,104	Cuts to supplies, PD, discretionary programs
<b>Transportation</b>	↓ \$35,562	Special Ed transport and McKinney-Vento growth

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## Section II: Q1 FY26 (July – September 2025)

### ***Top Priorities:***

#### **1. Conservative Enrollment-Based Budgeting**

- Base July and August payments on a lower student estimate (480–500).
- Adjust revenue up if enrollment exceeds projections by the Day 1 count.
- Avoid the DESE overpayment scenario seen in FY25, while proactively budgeting to account for FY25 Prior Year Adjustment (accounting for in 25–26 budget in December).

#### **2. Staff Compensation Timing**

- Implement a 2-week payroll delay for new hires.
- The first paycheck hits August 1, which mitigates the cash outflow in July.

#### **3. Facility Cost Reduction**

- Finalize the July space consolidation plan.
- Reduce facility-related expenses by \$100,000 for FY26.
- Strategically reduce outstanding facility-related liabilities as secondary priority to maximizing cash reserves and tight cash flow / accounts payable monitoring



#### 4. **Tight Budget Monitoring**

- Monitor total salary & benefits budget:
  - FY26: ~\$5.3M = ~\$441,667/month
  - Compare with FY25: \$6.215M = ~\$517,917/month
- Share Begin of Year month-by-month forecast with Finance Committee that underlies budget. Update each month and highlight trends and risks.

#### 5. **Cash Flow Watch:**

- Use reduced summer expenditures and conservative staffing to build reserves.

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### **Governance and Communication**

- **May 1:** Board review of this financial plan and tracker updates
- **May & June:** Finance Committee reviews (bi-weekly)
- **June 5:** Final EOY board approval of financial outlook, FY26 readiness
- **Weekly internal updates:** Share updated tracker with Bennie and Jack; Nilesh to distribute meeting minutes

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### **Conclusion & Executive Consideration**





This action plan centers on disciplined financial stewardship during Q4 of FY25 while strategically preparing Kairos for a stable FY26. Success relies on:

- Sustaining spending controls,
  - Real-time enrollment tracking,
  - Conservative revenue forecasting, and
  - Clear internal + external communication.
- 



# Coversheet

## Auditor RFP update and recommendation to the board

<b>Section:</b>	III. Finance Committee Updates
<b>Item:</b>	C. Auditor RFP update and recommendation to the board
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	CLA Response to Kairos Academies.pdf



May 15, 2025

Proposal to provide professional  
audit services to:

## Kairos Academies

Prepared by:

**Donna Doty, CPA, Signing Director**

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**CLAconnect.com**

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CliftonLarsonAllen LLP  
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# 1. Letter of Transmittal

May 15, 2025

Bennie Jackson  
Kairos Academies  
2315 Miami Street  
St. Louis, MO 63118  
[bennie.jackson@kairosacademies.org](mailto:bennie.jackson@kairosacademies.org)

*Via email submission*

Dear Mr. Jackson:

Thank you for inviting us to propose. Enclosed please find CLA's (CliftonLarsonAllen LLP) proposal to Kairos Academies (LEA).

From our discussion, we understand your desire to obtain an auditor that has experience in auditing of nonprofit charter schools that have single audit and state compliance requirements.

At CLA, we exist to create opportunities for our clients, our people, and our communities. The advice you receive — whether through financial statement services, preparation of tax returns, or advisory services — will be shared with the overarching goals of reducing risk, enhancing value, identifying actionable industry insights, strengthening compliance, and helping you meet your mission well into the future.

By getting to know you well, we'll be in a better position to help you. We start with a conversation, ask questions that matter, and listen. Because we're industry specialized, you'll find innovative advice that is clear and actionable, without having to train our team members on the nuances of your industry. We call it the CLA promise, and it's expressed in the values that drive our behavior: curious, collaborative, transparent, inclusive, and reliable. It's simply how we do business.

We want to serve you and we have the qualifications to deliver quality, timely work. Throughout this proposal, we take you on a journey outlining how we'll work together and the value you can expect.

## Understanding of the work to be performed

We have read the Request for Proposal (RFP) and understand the scope of the work to be performed as detailed in the RFP under "Scope of Services". Should CLA be selected to serve this engagement, we will perform these services within the time period specified in the RFP and as finalized in the planning stages of the engagement.

To meet the requirements of the RFP, the audit will be performed in accordance with auditing standards generally accepted in the United States of America, as set forth by the American Institute of Certified Public Accountants; the standards set forth for financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (*Uniform Guidance*); and any other applicable federal, state, and local laws or regulations.

## Ability to complete audits on schedule

While our size and depth of resources allow us to conduct several audits at the same time, we also realize that the timely completion and issuance of the audit is an integral part of the overall service experience. The quality of the work may be exceptional, yet if it takes too long, the value of that service is lost. Conversely, we have seen the audit completed in a very short period at the expense of quality.

Our goal is to begin the audit when the client is ready. We provide advance work letters, “to-do” lists, and whatever we can — up front — so that once the audit starts, it will be done efficiently and effectively. When we leave, we usually provide the audit entries for the client to post so they can run their internal departmental and other reports.

We aim to issue the final audit reports as soon as possible after fieldwork ends according to your timetable. This requires a lot of coordination of activities with our clients, but we have found this to be a good balance in providing quality and timely services.

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from management and governance.

## Verification statement

I, Donna Doty, your engagement signing director, will serve as LEA’s primary contact person for this engagement. As a signing director of CLA, I am authorized to sign, bind, and commit the firm to the obligations contained in this proposal and LEA’s RFP. My contact information is:

Donna Doty, CPA  
Signing Director  
Office: 314-925-4300  
Direct line: 314-925-4413  
Fax: 314-925-4350  
Email: [donna.doty@CLAconnect.com](mailto:donna.doty@CLAconnect.com)

Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

**CliftonLarsonAllen LLP**



Donna Doty, CPA  
Signing Director

Table of Contents

1. Letter of Transmittal ..... 2

    Understanding of the work to be performed ..... 2

    Ability to complete audits on schedule ..... 3

2. Executive Summary ..... 5

3. Firm Identification (Attachment 1) ..... 6

4. References and Experience (Attachment 2) ..... 8

    Charter school experience ..... 8

    Single audit experience ..... 8

    Attachment 2: References and Experience ..... 10

5. Firm Resume and Personnel Commitment (Attachment 3) ..... 13

    Firm overview ..... 15

    Federal or state desk or field reviews ..... 17

    Professional ethics and regulatory issues or complaints against team members ..... 17

    Quality control procedures and peer review report ..... 17

    Resumes ..... 19

6. Proposed Time and Price (Attachment 4) ..... 22

7. Proposed Dates for Engagement (Attachment 5) ..... 23

    Engagement timeline ..... 23

    Easing the transition ..... 23

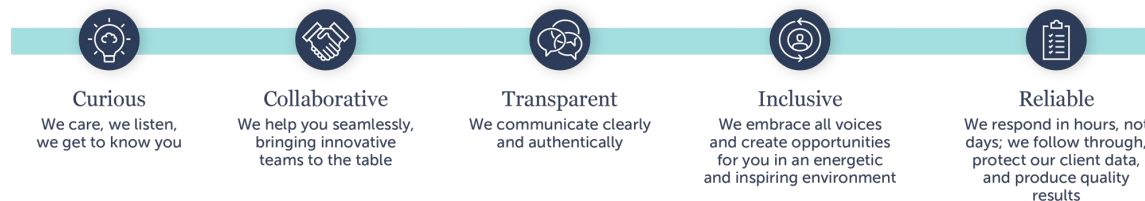


## 2. Executive Summary

You deserve to work with people whose values match your own. Our values drive our behavior and lead to service delivery that exceeds expectations and provides you with the [CLA client experience](#).

What does that mean? It means you'll work with a team with the resources to support the whole of your organization. You can count on industry specialized professionals who bring ideas and strategies that are relevant and actionable. Quite simply, you'll encounter value beyond the expected.

We put relationships first. Our family culture is at the center of our success, and we invite different beliefs and perspectives to the table, so we can truly know and help our clients, our communities, and each other. Here's what you can experience.



***Your time is valuable:*** We know how to deliver quality, timely work, and we take care of the details so you can focus on what really matters: the important decisions that drive your success.



### 3. Firm Identification (Attachment 1)

**Attachments**

**Attachment 1: Firm Identification Form**

Designate one individual as the Firm’s representative to the LEA during the term of the Agreement. The representative will be contacted to solve any problems concerning the Proposal during the evaluation period. The undersigned Firm hereby agrees to be bound by the terms of the RFP and that the enclosed Proposal is submitted accordingly. Once completed and returned, this Proposal becomes the primary basis for evaluating and selecting the Firm to provide the services required by the LEA for the specified period. By signing the Firm Identification Form, the Firm certifies that there are no “PARTIES OF INTEREST” or “CONFLICTS OF INTEREST”, as defined by state and/or federal regulations, existing between the Firm and the LEA or any of its employees, agents, or Board of Directors members.

Legal name (Prime contractor) CliftonLarsonAllen LLP Representative’s name Donna Doty Title Signing Director

Address 600 Washington Avenue, Suite 1800 City/State/Zip St. Louis, Missouri 63101-1312

Telephone #: 314-925-4413 E-mail Address donna.doty@CLAconnect.com

Years in Operation 13 Years under current structure and/or under previous structure: Larson Allen began in 1953. In 1960, Clifton Gunderson was formed. In 2012, the merger occurred where CLA was formed.

1. Name of Firm’s Officers: CLA is wholly owned by its 375+ equity owners, none of whom own more than a 2% interest in the firm.

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

1. The undersigned hereby acknowledges the receipt of the following addenda:


Addendum Number	Date Issued	Date Acknowledged	Signature
<u>N/A</u>	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____





**Attachments**

2. The undersigned hereby acknowledges that the Firm has read and agrees to the terms and conditions outlined in the RFP and that the terms and conditions outlined in the Proposal will remain open for at least 90 days from the deadline for submission of Proposals.

Firm Officer's Name: Donna Doty Signature  Date: 5/15/25

## 4. References and Experience (Attachment 2)

### Charter school experience

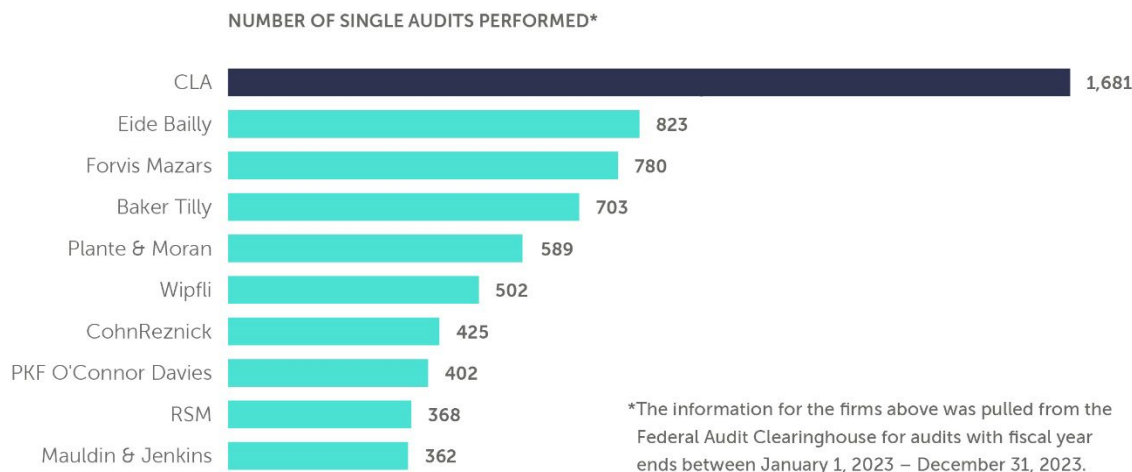
CLA understands that educators and administrators like those in Kairos Academies' value innovation and creative thinking in the pursuit of your goals; so does CLA. Our professionals have been serving and learning from charter schools since the first authorizing laws were passed in 1991. We combine a deep understanding of today's educational environment with more than 50 years of finance and operational experience, bringing a fresh perspective to the challenges you face every day. We have helped clients with:

- Audit, review, and compilation of financial statements
- Tax planning and compliance
- Business operations solutions for accounting and fiscal departments
- Strategic and financial consulting
- Information security
- Internal audits
- Risk assessments
- Employee benefit plan consulting and administration
- Executive searches
- Training and educational seminars
- Budget development and management
- Cloud-based financial system design and implementation

### Single audit experience

CLA performs the largest number of single audits in the United States

**We audited nearly \$229 billion dollars in federal funds expended in 2023.** The chart below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving the government and nonprofit industry.



It is more important than ever to find qualified auditors who have significant experience with federal grants specific to Kairos Academies and can enhance the quality of Kairos Academies' single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits



in accordance with OMB's *Uniform Guidance* and who can offer both knowledge and quality for Kairos Academies. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

*You'll need an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved and will benefit from CLA's experience in this area.*



## Attachment 2: References and Experience

### **Attachment 2: References and Experience**

Each Firm must submit a minimum of five (5) references. Each reference must be presently using services similar to those requested in this RFP; at least three (3) of the references should be public school LEAs. No reference may be an affiliate of the Firm or the Firm's officers, directors, shareholders, or partners.

**List as primary references any current contract for audit services with public school LEAs; include contacts and telephone numbers for each reference. Use additional pages for additional contracts.**

1. Firm

Name: Confluence Academies

Business

Address:

Name/Title of Contact: Jeffrey Kuntze - Chief Financial Officer

Phone Number of Contact: 314-436-2313 ext.7010

Contract Length: Serving client for 4 years Contract Value: \_\_\_\_\_

2. Firm

Name: Lincoln County R-III School District

Business

Address:

Name/Title of Contact: Jeff Levy - Assistant Superintendent-Chief Financial Officer

Phone Number of Contact: 636-462-6098

Contract Length: Serving client over 10 years Contract Value: \_\_\_\_\_

3. Firm

Name: Elsberry R-II School District

Business

Address:

Name/Title of Contact: Laurell Keeven - Business Manager

Phone Number of Contact: 573-898-5554 ext.239

Contract Length: Serving client over 10 years Contract Value: \_\_\_\_\_

4. Firm

Name: Special School District of

Business St. Louis County, MO

Address:

Name/Title of Contact: Cindy Reilmann - Chief Financial Officer



Phone Number of Contact: 314-989-8140

Contract Length: Serving client for 4 years Contract Value: \_\_\_\_\_

5. Firm

Name:

Business New City School

Address:

Name/Title of Contact: Shawn Runge - Director of Finance and Operations

Phone Number of Contact: 314-361-6411

Contract Length: Serving client over 10 years Contract Value: \_\_\_\_\_



References and Experience (continued)

All Contracts terminated for default within the last five (5) years should be noted below. Termination for default is defined as notice to stop performance due to the Firm's nonperformance or poor performance. Submit full details of all terminations for default experienced. The LEA will evaluate the facts and may at its sole discretion reject the Firm's Proposal if the facts discovered indicate that the completion of a Contract resulting from this RFP may be jeopardized by selection of the Firm. If the Firm has experienced no such termination for default in the past five (5) years so indicate.

**Terminated Contracts Within the Last Five (5) Years**

It is not CLA's policy to disclose current or former client names without prior permission and to do so could be a violation of client confidentiality.

	#1	#2	#3
Firm Name			
Business Address			
Name of Contact			
Title of Contact			
Telephone Number of Contact			
Contract Length			
Contract Value			



## 5. Firm Resume and Personnel Commitment (Attachment 3)

### Attachment 3: Firm Resume and Personnel Commitment

#### Part A - Resume

1. Name of Firm: **CLA (CliftonLarsonAllen LLP)**
2. Local Office Location: **St. Louis, Missouri**
3. Year Firm was Established: **2012 - both LarsonAllen and Clifton Gunderson existed many years prior**
4. The Firm's permit to practice number issued by the Missouri State Board of Accountancy: **2011041495**
5. Number of Personnel Employed by the Firm at the Local Office Indicated Above:

	<b>TOTAL</b>	<b>CPAs</b>	<b>OTHER</b>
<b>A. Partner</b>	<u>32</u>	<u>29</u>	<u>3</u>
<b>B. Manager</b>	<u>13</u>	<u>10</u>	<u>3</u>
<b>C. Supervisor</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>D. Seniors</b>	<u>27</u>	<u>7</u>	<u>20</u>
<b>E. Assistants</b>	<u>37</u>	<u>7</u>	<u>30</u>

6. Type of Audit Services Provided by the Firm: (Provide Approximate Percentage)

School/LEA - 8.2%  
 Local Government - 5.1%  
 Other Government - 5.6%  
 Non Profit- 21.5%  
 Other - 59.5%

7. Briefly provide, on a separate sheet of paper, information on the results of any federal or state desk reviews or field reviews of Firm audits during the past three (3) years. In addition, provide information on the circumstances and status of any disciplinary action taken or pending against the Firm during the past three (3) years with state regulatory bodies or professional organizations.
8. Submit a copy of the report on the Firm's most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.



**Part B – Personnel Commitment**

9. Number and level of personnel and percent of time which would be committed to this engagement:

		Certifications CPA, Etc.	Number	Percentage of Proposed Time Dedicated to This Engagement
A.	Partner	<u>See resumes</u>	<u>1</u>	<u>11%</u>
B.	Manager	<u></u>	<u></u>	<u>0%</u>
C.	Supervisor	<u></u>	<u>1</u>	<u>21%</u>
D.	Seniors	<u></u>	<u>1</u>	<u>28%</u>
E.	Assistants	<u></u>	<u>2</u>	<u>40%</u>





10. On a separate sheet, provide names of personnel committed to this engagement. The Firm should indicate whether each such person is licensed to practice as a certified public accountant in Missouri. The Firm should also provide information on the governmental auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations pertinent to the performance of this audit. Please note that the Manager and Supervisor should be committed to the engagement for the duration, including option years, subject to regular promotion and attrition.

## Firm overview

It takes balance.™ With CLA by your side, you will find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



As a professional services firm, we exist to create opportunities ... for you, our people, and our communities through industry-focused wealth advisory, digital, audit, tax, consulting, and outsourcing services. We do this when we live the CLA Promise — a promise to know you and help you.

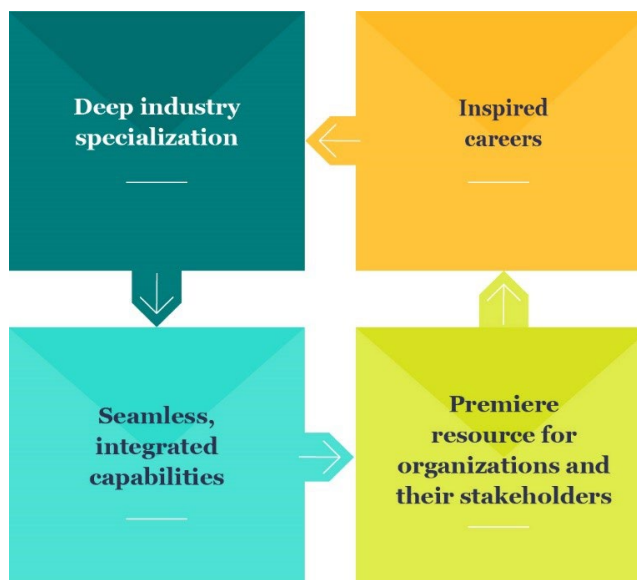


## Opportunities for you

You'll find resources you would expect in the largest firms, with the personal touch of people who live and work in your community.

You'll access leaders and professionals in communities across the country, rather than from one central headquarters. We work together to look at your organization holistically, and then help you address challenges by offering support where you need it, from traditional audit and tax to outsourcing and wealth advisory.

As you navigate opportunities and challenges in a competitive and constantly changing environment, we'll embrace change, learn from it, and design processes to make interactions easier, more transparent, and seamless.



## Opportunities for our people

At CLA, people find meaningful work in a fun, compelling, and energizing culture. Our people design their own customized careers through our inspired careers strategic advantage. In 2024 our total headcount was relatively the same as in 2023, and we continue to witness a remarkable retention rate of 89%. Inspired by their careers, our family members develop client relationships that bring deeper knowledge and help you shine. We're one family, working together to create opportunities.

What's more, CLA is building a culture of [connection and belonging](#) that welcomes different beliefs and perspectives. We want to represent the communities we serve and foster an environment of inclusion and belonging, resulting in enhanced value for our clients, our communities, and each other.

***Inclusive:*** *We embrace all voices and create opportunities by removing barriers and helping our people build inspired careers.*

## Opportunities for our community

CLA's community impact team unifies the work of connection, belonging and the CLA Foundation with a laser focus on advancing education, employment, and entrepreneurship within CLA and throughout our society.

Since 2015, our [CLA Foundation](#) has granted more than \$13 million from nominations made by and funds raised from CLA family members. Each grant recipient's work aligns with the foundation's mission to create career opportunities through education, employment, and entrepreneurship by connecting networks inclusive of all genders and races, veterans, and the disability community.

Read more in CLA's annual [Promise Report](#).



## Federal or state desk or field reviews

From time to time, CLA will be subject to federal and state desk reviews by oversight agencies. In addition, our government audits are subject to review by each agency's Office of Inspector General, as well as the U.S. Government Accountability Office. In all cases, we cooperate in providing the information required for the reviews and will timely resolve all findings identified in those reviews.

## Professional ethics and regulatory issues or complaints against team members

From time to time, individuals in the firm are parties to an inquiry from a regulatory or ethics body. In all cases the individual, with the firm's backing, shall cooperate in providing the information required to respond appropriately to the inquiry.

***The firm and professionals within the firm presently do not have any regulatory or ethics inquiries outside the normal course of our practice.***

## Quality control procedures and peer review report

In the most recent peer review report, dated November 2022, we received a rating of pass, which is the most positive report a firm can receive. We are proud of this accomplishment and its strong evidence of our commitment to technical excellence and quality service. The full report is provided on the following page.

In addition to an external peer review, we have implemented an intensive internal quality control system to provide reasonable assurance that the firm and our personnel comply with professional standards and applicable legal and regulatory requirements. Our quality control system includes the following:

- A quality control document that dictates the quality control policies of our firm. In many cases, these policies exceed the requirements of standard setters and regulatory bodies. Firm leadership promotes and demonstrates a culture of quality that is pervasive throughout the firm's operations. To monitor our adherence to our policies and procedures, and to foster quality and accuracy in our services, internal inspections are performed annually.
- Quality control standards as prescribed by the AICPA. The engagement principal is involved in the planning, fieldwork, and post-fieldwork review. In addition, an appropriately experienced professional performs a risk-based second review of the engagement prior to issuance of the reports.
- Hiring decisions and professional development programs designed so personnel possess the competence, capabilities, and commitment to ethical principles, including independence, integrity, and objectivity, to perform our services with due professional care.
- An annual internal inspection program to monitor compliance with CLA's quality control policies. Workpapers from a representative sample of engagements are reviewed and improvements to our practices and processes are made, if necessary, based on the results of the internal inspection.
- Strict adherence to the AICPA's rules of professional conduct, which specifically require maintaining the confidentiality of client records and information. Privacy and trust are implicit in the accounting profession, and CLA strives to act in a way that will honor the public trust.
- A requirement that all single audit engagements be reviewed by a designated single audit reviewer, thereby confirming we are in compliance with the standards set forth in the *Uniform Guidance*.





## Report on the Firm's System of Quality Control

To the Principals of CliftonLarsonAllen LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP (the "Firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

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

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CliftonLarsonAllen LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. CliftonLarsonAllen LLP has received a peer review rating of *pass*.

*Cherry Bekaert LLP*

Cherry Bekaert LLP  
Charlotte, North Carolina  
November 18, 2022

cbh.com

## Resumes



### Donna Doty, CPA

**CLA (CliftonLarsonAllen LLP)**

Signing Director  
St. Louis, Missouri

314-925-4413

[donna.doty@CLAconnect.com](mailto:donna.doty@CLAconnect.com)



### Profile

Donna is a signing director for CLA's St. Louis office, specializing in auditing and accounting services. Her focus has emphasized managing audit and assurance engagements, including providing services for religious organizations, nonprofits, foundations, independent and public elementary/secondary schools, and social service organizations. She is a licensed Certified Public Accountant with more than 29 years of experience in public accounting.

### Technical experience

- Assurance services for foundations, religious organizations, independent and public elementary/secondary schools, social service organizations, and other nonprofits
- Single audits in accordance with *Uniform Grant Guidance*
- Assisting in the development of accounting policies, procedures, and internal controls

### Relevant client experience

- St. Louis Community Foundation
- United Pentecostal Church International and related organizations
- Westminster Christian Academy
- The Little Bit Foundation
- New City School

### Education and professional involvement

- Bachelor of science in business administration with a major in accounting, Southeast Missouri State University, Cape Girardeau, Missouri
- American Institute of Certified Public Accountants (AICPA)
- Missouri Society of Certified Public Accountants (MSCPA)

### Civic organizations

- Webster Childcare Center, *board member*
- Webster Groves Skatesmen Hockey Club, *treasurer*



## Continuing professional education

Donna meets or exceeds his continuing education requirements. She consistently exceeds 80 hours of continuing professional education every two years and 120 hours every three years. Most of her continuing education is directly related to the clients she serves, including federal grant compliance, nonprofit accounting and financial reporting.

**[CLAconnect.com](https://clconnect.com)**

CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAglobal.com/disclaimer](https://clglobal.com/disclaimer).

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





# Nick Territo

## CLA (CliftonLarsonAllen LLP)

Senior  
St. Louis, Missouri

618-310-1674

nicholas.territo@CLAconnect.com



### Profile

Nick is a senior in the state and local government group at CLA in the St. Louis office with more than ten years of experience, specializing in providing assurance services for nonprofit and governmental organizations, including compliance audits under *Uniform Grant Guidance*. Nick has extensive public accounting experience serving a variety of clients, including a variety of nonprofit and governmental organizations, as well as several colleges, utilities, universities, and Missouri school districts.

### Technical experience

- Audits of colleges and universities
- Audits of utilities
- Audits of Missouri school districts
- Single audits under *Uniform Grant Guidance*

### Education and professional involvement

- Bachelor of science in business administration from Southern Illinois University at Edwardsville
- Bachelor of science in accountancy from Southern Illinois University at Edwardsville

### Continuing professional education

Nick meets or exceeds his continuing education requirements. He consistently exceeds 80 hours of continuing professional education every two years and 120 hours every three years. Because he works on governmental entities, Nick exceeds his requirements for continuing education required under Government Auditing Standards. Most of his continuing education is directly related to the clients he serves, including federal grant compliance, Governmental Accounting Standards Board updates, financial reporting for government entities and other related educational opportunities.

### CLAconnect.com

#### CPAS | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See [CLAGlobal.com/disclaimer](https://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





## 6. Proposed Time and Price (Attachment 4)

### Attachment 4: Proposed Time and Price

A total all-inclusive maximum price for the 23-24 engagement and a proposed price for each of the subsequent four years must be stated. The total all-inclusive price bid is to contain direct and indirect costs, including all out-of-pocket expenses. The cost of special services described in this RFP should be disclosed as a separate component of the total, all-inclusive maximum price.

#### A. Proposed Engagement Hours

Staff Level:	2024-25	2025-26	2025-26	2026-27	2027-28
Partner/Owner	25	25	25	25	25
Manager					
Supervisor	50	50	50	50	50
Senior	65	65	65	65	65
Assistant	95	95	95	95	95
Total	235	235	235	235	235

#### B. Proposed Engagement Price

**\*\***Audit fee includes one single audit major program. If additional major programs are required to be tested, fees would increase approximately \$7,000 in 24/25 per additional major program requiring testing and plus 4% each year after.

Staff Level:	2024-25	2025-26	2025-26	2026-27	2027-28
Basic Audit Services					
Drafting of Financial Statements and Note Disclosures					
Total Audit Bid Proposal <b>**</b>	\$39,200	\$40,800	\$42,600	\$44,200	\$45,800
Tax Form 990 Proposal	\$3,500	\$3,600	\$3,700	\$3,800	\$4,000

#### C. Hourly Rates for Additional Services

Staff Level:	2024-25	2025-26	2025-26	2026-27	2027-28
Partner/Owner	\$400+	\$420+	\$440+	\$460+	\$480+
Manager	190-285	200-295	210-305	220-320	235-340
Supervisor	230-320	240-330	250-340	260-350	275-365

Senior	160-220	170-230	180-240	190-250	205-265
Assistant	140-170	145-175	150-180	160-200	180-220
Total	N/A				



# 7. Proposed Dates for Engagement (Attachment 5)

## Engagement timeline

Count on clear communication and regular updates.

## Proposed work plan

Per our discussions we have designed a plan that meets your needs and key deadlines. In our planning meeting, we'll discuss this timeline with you in greater detail and adjust as appropriate.

Before year end	Pre-interim work Review prior year workpapers Request initial planning documents Initial planning meeting
August/September	Audit fieldwork begins
October/November	Draft reports
November/December	Finalize audit and audit closing presentation Data collection form submission
January/February	Completion of Form 990
Ongoing	Planning and update meetings

## Easing the transition

We recognize that a move to a new firm presents an opportunity as well as a challenge. Over our 60-year history, we have transitioned many clients and have a collegial and professional relationship with many firms.

***Reliable:*** Look for us to respond in hours, not days. We strive to deliver service that exceeds your expectations.



# Coversheet

## Budget for '25-'26 with 3-year forecast

<b>Section:</b>	III. Finance Committee Updates
<b>Item:</b>	E. Budget for '25-'26 with 3-year forecast
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	25-26 Budget Prep_USE THIS VERSION (2).xlsx

## Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. [Adobe Reader](#):

25-26 Budget Prep\_USE THIS VERSION (2).xlsx