



## Clarksville Charter School

### Special Board Meeting

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#### Date and Time

Monday March 7, 2022 at 5:15 PM PST

#### Location

Join Zoom Meeting

<https://sequoiagroveschools.zoom.us/j/4075258260>

Meeting ID: 407 525 8260

One tap mobile

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Meeting ID: 407 525 8260

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The mission of Clarksville Charter School is to develop the individual gifts of students in El Dorado County and adjacent counties to become critical thinkers, responsible citizens and innovative leaders prepared for academic and real-life achievement in the 21st Century. The mission will be accomplished through quality, personalized, standards-based education which could include online coursework, offline textbook work, project-based learning,

and unique hands-on and experiential learning experiences facilitated in partnership with students, parents, staff, and community.

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## Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:15 PM</b>
<b>A.</b> Record Attendance		Emily Allen	1 m
<b>B.</b> Continue to Meet Virtually per Report of Findings Regarding AB361	Vote	Emily Allen	5 m
<b>C.</b> Call the Meeting to Order		Emily Allen	1 m
<b>D.</b> Approval of the Agenda	Vote	Emily Allen	5 m
<b>E.</b> Public Comments		Emily Allen	3 m
<b>II. Finances</b>			<b>5:30 PM</b>
<b>A.</b> Second Interim Report	Vote	Jenell Sherman	2 m
This was already reviewed and approved by the board in the January financial package.			
<b>B.</b> Auditor Engagement Letter	Vote	Jenell Sherman	5 m
<b>C.</b> Student Funding Charts	Vote	Jenell Sherman	5 m
<b>D.</b> Growth Projections	Vote	Jenell Sherman	5 m
<b>III. Academic Excellence</b>			<b>5:47 PM</b>
<b>A.</b> Open Enrollment	Vote	Jenell Sherman	5 m
<b>IV. Closing Items</b>			<b>5:52 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	Emily Allen	1 m
The Next Regular Scheduled Board Meeting is March 16, 2022 at 6:30 PM.			

	Purpose	Presenter	Time
<b>C. Adjourn Meeting</b>	Vote	Emily Allen	1 m

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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 to Meet Virtually per Report of Findings Regarding AB361

**Section:** I. Opening Items  
**Item:** B. Continue to Meet Virtually per Report of Findings Regarding AB361  
**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:**  
**Related Material:** 22.01 Clarksville 2nd Interim.pdf

CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Detail

Charter School Name: Clarksville Charter School  
(continued)  
CDS #: 09-61838-0136200  
Charter Approving Entity: Buckeye Union Elementary  
County: El Dorado  
Charter #: 1891  
Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
<b>1. LCFF Revenue Sources</b>										
State Aid - Current Year	8011	10,687,365.63	-	10,687,365.63	3,807,988.00	-	3,807,988.00	10,935,450.00	-	10,935,450.00
Education Protection Account State Aid - Current Year	8012	299,357.33	-	299,357.33	115,815.00	-	115,815.00	306,322.00	-	306,322.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	3,210,502.62	-	3,210,502.62	1,242,075.00	-	1,242,075.00	3,285,191.00	-	3,285,191.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		14,197,225.59	-	14,197,225.59	5,165,878.00	-	5,165,878.00	14,526,963.00	-	14,526,963.00
<b>2. Federal Revenues</b>										
Every Student Succeeds Act (Title I-V)	8290	-	164,315.00	164,315.00	-	6,201.00	6,201.00	-	164,315.00	164,315.00
Special Education - Federal	8181, 8182	-	181,111.19	181,111.19	-	-	-	-	185,325.00	185,325.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	444,401.38	444,401.38	-	201,790.00	201,790.00	-	201,790.00	201,790.00
Total, Federal Revenues		-	789,827.57	789,827.57	-	207,991.00	207,991.00	-	551,430.00	551,430.00
<b>3. Other State Revenues</b>										
Special Education - State	StateRevSE	-	1,032,782.80	1,032,782.80	-	439,493.00	439,493.00	-	1,056,809.00	1,056,809.00
All Other State Revenues	StateRevAO	260,304.88	988,585.22	1,248,890.10	116,828.00	141,358.00	258,186.00	275,136.00	202,316.00	477,452.00
Total, Other State Revenues		260,304.88	2,021,368.02	2,281,672.90	116,828.00	580,851.00	697,679.00	275,136.00	1,259,125.00	1,534,261.00
<b>4. Other Local Revenues</b>										
All Other Local Revenues	LocalRevAO	2,331.79	-	2,331.79	2,332.00	-	2,332.00	2,332.00	-	2,332.00
Total, Local Revenues		2,331.79	-	2,331.79	2,332.00	-	2,332.00	2,332.00	-	2,332.00
<b>5. TOTAL REVENUES</b>		<b>14,459,862.26</b>	<b>2,811,195.59</b>	<b>17,271,057.85</b>	<b>5,285,038.00</b>	<b>788,842.00</b>	<b>6,073,880.00</b>	<b>14,804,431.00</b>	<b>1,810,555.00</b>	<b>16,614,986.00</b>
<b>B. EXPENDITURES</b>										
<b>1. Certificated Salaries</b>										
Certificated Teachers' Salaries	1100	4,055,873.24	995,395.41	5,051,268.65	2,363,544.00	393,739.00	2,757,283.00	3,757,562.00	1,065,956.00	4,823,508.00
Certificated Pupil Support Salaries	1200	131.60	164,560.08	164,691.68	53,935.00	42,348.00	96,283.00	76,623.00	88,227.00	164,850.00
Certificated Supervisors' and Administrators' Salaries	1300	1,125,810.81	-	1,125,810.81	544,571.00	95,158.00	639,729.00	945,283.00	168,114.00	1,113,397.00
Other Certificated Salaries	1900	2,589.23	97,734.40	100,323.63	16,202.00	40,834.00	57,036.00	15,732.00	68,550.00	84,282.00
Total, Certificated Salaries		5,184,404.88	1,257,689.89	6,442,094.77	2,978,252.00	572,079.00	3,550,331.00	4,795,190.00	1,390,847.00	6,186,037.00
<b>2. Non-certificated Salaries</b>										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	160,859.20	-	160,859.20	40,074.00	56,225.00	96,299.00	55,654.00	106,964.00	162,618.00
Other Non-certificated Salaries	2900	100,096.89	98,457.12	198,554.01	96,553.00	10,899.00	107,452.00	165,537.00	10,899.00	176,436.00
Total, Non-certificated Salaries		260,956.09	98,457.12	359,413.21	136,627.00	67,124.00	203,751.00	221,191.00	117,863.00	339,054.00
<b>3. Employee Benefits</b>										
STRS	3101-3102	846,324.11	204,707.27	1,051,031.38	479,850.00	94,775.00	574,625.00	776,698.00	223,775.00	1,000,473.00
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	94,876.77	25,642.32	120,519.09	51,519.00	13,177.00	64,696.00	84,662.00	28,485.00	113,147.00
Health and Welfare Benefits	3401-3402	645,208.57	158,870.19	804,078.76	521,860.00	-	521,860.00	659,331.00	173,779.00	833,110.00
Unemployment Insurance	3501-3502	41,791.80	10,278.90	52,070.70	23,938.00	4,102.00	28,040.00	39,842.00	11,597.00	51,439.00
Workers' Compensation Insurance	3601-3602	61,156.25	15,783.21	76,939.46	24,650.00	-	24,650.00	50,391.00	13,282.00	63,673.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	13,424.63	8,228.00	21,652.63	16,650.00	1,820.00	18,470.00	23,544.00	1,820.00	25,364.00
Total, Employee Benefits		1,702,782.13	423,509.89	2,126,292.02	1,118,467.00	113,874.00	1,232,341.00	1,634,468.00	452,738.00	2,087,206.00
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	94,419.36	94,419.36	10,673.00	17,328.00	28,001.00	-	69,513.00	69,513.00
Books and Other Reference Materials	4200	29,386.67	18,457.33	47,844.00	-	13,011.00	13,011.00	23,813.00	13,011.00	36,824.00
Materials and Supplies	4300	3,092,180.94	100,481.96	3,192,662.90	1,037,904.00	49,330.00	1,087,234.00	3,184,019.00	102,679.00	3,286,698.00
Noncapitalized Equipment	4400	16,235.48	408,788.98	425,024.46	15,634.00	142,197.00	157,831.00	286,960.00	142,197.00	429,157.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		3,137,803.09	622,147.63	3,759,950.72	1,064,211.00	221,866.00	1,286,077.00	3,494,792.00	327,400.00	3,822,192.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	1,335,122.01	335,838.46	1,670,960.47	1,015,871.00	318,168.00	1,334,039.00	1,656,492.00	479,001.00	2,135,493.00
Travel and Conferences	5200	638.16	165.96	804.12	590.00	166.00	756.00	632.00	166.00	798.00
Dues and Memberships	5300	17,514.33	-	17,514.33	10,781.00	464.00	11,245.00	14,989.00	464.00	15,453.00
Insurance	5400	164,277.07	-	164,277.07	84,235.00	-	84,235.00	157,318.00	-	157,318.00
Operations and Housekeeping Services	5500	15,595.06	-	15,595.06	7,099.00	-	7,099.00	14,433.00	-	14,433.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	63,351.20	114.55	63,465.75	33,412.00	375.00	33,787.00	62,155.00	375.00	62,530.00
Transfers of Direct Costs	5700-5799	(715.20)	715.20	-	655,411.84	(655,411.84)	-	986,314.00	(986,314.00)	-
Professional/Consulting Services and Operating Expend.	5800	1,594,567.45	55,356.88	1,649,924.33	572,549.00	10,004.00	582,553.00	1,265,176.00	26,860.00	1,292,036.00
Communications	5900	8,817.19	17,200.00	26,017.19	13,629.00	1,155.00	14,784.00	27,838.00	1,155.00	28,993.00
Total, Services and Other Operating Expenditures		3,199,167.27	409,391.05	3,608,558.33	2,393,577.84	(325,079.84)	2,068,498.00	4,185,347.00	(478,293.00)	3,707,054.00

CHARTER SCHOOL  
 INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
 Second Interim Report - Detail

Charter School Name: Clarksville Charter School  
 (continued)  
 CDS #: 09-61838-0136200  
 Charter Approving Entity: Buckeye Union Elementary  
 County: EI Dorado  
 Charter #: 1891  
 Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>6. Capital Outlay</b> (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	4,034.15	-	4,034.15	2,393.00	-	2,393.00	4,060.00	-	4,060.00
Total, Capital Outlay		4,034.15	-	4,034.15	2,393.00	-	2,393.00	4,060.00	-	4,060.00
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	236,525.96	-	236,525.96	88,838.00	-	88,838.00	263,812.00	-	263,812.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		236,525.96	-	236,525.96	88,838.00	-	88,838.00	263,812.00	-	263,812.00
<b>8. TOTAL EXPENDITURES</b>		<b>13,725,673.57</b>	<b>2,811,195.58</b>	<b>16,536,869.15</b>	<b>7,782,365.84</b>	<b>649,863.16</b>	<b>8,432,229.00</b>	<b>14,598,860.00</b>	<b>1,810,555.00</b>	<b>16,409,415.00</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>734,188.70</b>	<b>0.00</b>	<b>734,188.70</b>	<b>(2,497,327.84)</b>	<b>138,978.84</b>	<b>(2,358,349.00)</b>	<b>205,571.00</b>	<b>-</b>	<b>205,571.00</b>
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		<b>734,188.70</b>	<b>0.00</b>	<b>734,188.70</b>	<b>(2,497,327.84)</b>	<b>138,978.84</b>	<b>(2,358,349.00)</b>	<b>205,571.00</b>	<b>-</b>	<b>205,571.00</b>
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	124,046.55	-	124,046.55	124,046.55	-	124,046.55	124,046.55	-	124,046.55
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	598,510.57	-	598,510.57	598,510.57	-	598,510.57
c. Adjusted Beginning Balance		124,046.55	-	124,046.55	722,557.12	-	722,557.12	722,557.12	-	722,557.12
2. Ending Fund Balance, June 30 (E + F.1.c.)		858,235.25	0.00	858,235.25	(1,774,770.72)	138,978.84	(1,635,791.88)	928,128.12	-	928,128.12
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	496,106.07	-	496,106.07	-	-	-	492,282.45	-	492,282.45
Unassigned/Unappropriated Amount	9790	362,129.17	0.00	362,129.17	(1,774,770.72)	138,978.84	(1,635,791.88)	435,845.67	-	435,845.67

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**Second Interim Report - Summary**

Charter School Name: Clarksville Charter School  
 (continued)  
 CDS #: 09-61838-0136200  
 Charter Approving Entity: Buckeye Union Elementary  
 County: El Dorado  
 Charter #: 1891  
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	10,687,365.63	3,807,988.00	10,935,450.00	248,084.37	2.32%
Education Protection Account State Aid - Current Year	8012	299,357.33	115,815.00	306,322.00	6,964.67	2.33%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	3,210,502.62	1,242,075.00	3,285,191.00	74,688.38	2.33%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		14,197,225.59	5,165,878.00	14,526,963.00	329,737.41	2.32%
<b>2. Federal Revenues</b>						
Every Student Succeeds Act (Title I - V)	8290	164,315.00	6,201.00	164,315.00	-	0.00%
Special Education - Federal	8181, 8182	181,111.19	-	185,325.00	4,213.81	2.33%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	444,401.38	201,790.00	201,790.00	(242,611.38)	-54.59%
Total, Federal Revenues		789,827.57	207,991.00	551,430.00	(238,397.57)	-30.18%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	1,032,782.80	439,493.00	1,056,809.00	24,026.20	2.33%
All Other State Revenues	StateRevAO	1,248,890.10	258,186.00	477,452.00	(771,438.10)	-61.77%
Total, Other State Revenues		2,281,672.90	697,679.00	1,534,261.00	(747,411.90)	-32.76%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	2,331.79	2,332.00	2,332.00	0.21	0.01%
Total, Local Revenues		2,331.79	2,332.00	2,332.00	0.21	0.01%
<b>5. TOTAL REVENUES</b>						
		17,271,057.85	6,073,880.00	16,614,986.00	(656,071.85)	-3.80%
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	5,051,268.65	2,757,283.00	4,823,508.00	(227,760.65)	-4.51%
Certificated Pupil Support Salaries	1200	164,691.68	96,283.00	164,850.00	158.32	0.10%
Certificated Supervisors' and Administrators' Salaries	1300	1,125,810.81	639,729.00	1,113,397.00	(12,413.81)	-1.10%
Other Certificated Salaries	1900	100,323.63	57,036.00	84,282.00	(16,041.63)	-15.99%
Total, Certificated Salaries		6,442,094.77	3,550,331.00	6,186,037.00	(256,057.77)	-3.97%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	160,859.20	96,299.00	162,618.00	1,758.80	1.09%
Other Non-certificated Salaries	2900	198,554.01	107,452.00	176,436.00	(22,118.01)	-11.14%
Total, Non-certificated Salaries		359,413.21	203,751.00	339,054.00	(20,359.21)	-5.66%
<b>3. Employee Benefits</b>						
STRS	3101-3102	1,051,031.38	574,625.00	1,000,473.00	(50,558.38)	-4.81%
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	120,519.09	64,696.00	113,147.00	(7,372.09)	-6.12%
Health and Welfare Benefits	3401-3402	804,078.76	521,860.00	833,110.00	29,031.24	3.61%
Unemployment Insurance	3501-3502	52,070.70	28,040.00	51,439.00	(631.70)	-1.21%
Workers' Compensation Insurance	3601-3602	76,939.46	24,650.00	63,673.00	(13,266.46)	-17.24%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	21,652.63	18,470.00	25,364.00	3,711.37	17.14%
Total, Employee Benefits		2,126,292.02	1,232,341.00	2,087,206.00	(39,086.02)	-1.84%



**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
Second Interim Report - Summary**

Charter School Name: Clarksville Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 09-61838-0136200 \_\_\_\_\_  
 Charter Approving Entity: Buckeye Union Elementary \_\_\_\_\_  
 County: El Dorado \_\_\_\_\_  
 Charter #: 1891 \_\_\_\_\_  
 Fiscal Year: 2021/22 \_\_\_\_\_

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	94,419.36	28,001.00	69,513.00	(24,906.36)	-26.38%
Books and Other Reference Materials	4200	47,844.00	13,011.00	36,824.00	(11,020.00)	-23.03%
Materials and Supplies	4300	3,192,662.90	1,087,234.00	3,286,698.00	94,035.10	2.95%
Noncapitalized Equipment	4400	425,024.46	157,831.00	429,157.00	4,132.54	0.97%
Food	4700	-	-	-	-	
Total, Books and Supplies		3,759,950.72	1,286,077.00	3,822,192.00	62,241.28	1.66%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	1,670,960.47	1,334,039.00	2,135,493.00	464,532.53	27.80%
Travel and Conferences	5200	804.12	756.00	798.00	(6.12)	-0.76%
Dues and Memberships	5300	17,514.33	11,245.00	15,453.00	(2,061.33)	-11.77%
Insurance	5400	164,277.07	84,235.00	157,318.00	(6,959.07)	-4.24%
Operations and Housekeeping Services	5500	15,595.06	7,099.00	14,433.00	(1,162.06)	-7.45%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	63,465.75	33,787.00	62,530.00	(935.75)	-1.47%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,649,924.33	582,553.00	1,292,036.00	(357,888.33)	-21.69%
Communications	5900	26,017.19	14,784.00	28,993.00	2,975.81	11.44%
Total, Services and Other Operating Expenditures		3,608,558.33	2,068,498.00	3,707,054.00	98,495.67	2.73%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	4,034.15	2,393.00	4,060.00	25.85	0.64%
Total, Capital Outlay		4,034.15	2,393.00	4,060.00	25.85	0.64%
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	236,525.96	88,838.00	263,812.00	27,286.04	11.54%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		236,525.96	88,838.00	263,812.00	27,286.04	11.54%
<b>8. TOTAL EXPENDITURES</b>		16,536,869.15	8,432,229.00	16,409,415.00	(127,454.15)	-0.77%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		734,188.70	(2,358,349.00)	205,571.00	(528,617.70)	-72.00%

**CHARTER SCHOOL**  
**INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**  
**Second Interim Report - Summary**

Charter School Name: Clarksville Charter School  
 (continued)  
 CDS #: 09-61838-0136200  
 Charter Approving Entity: Buckeye Union Elementary  
 County: El Dorado  
 Charter #: 1891  
 Fiscal Year: 2021/22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		734,188.70	(2,358,349.00)	205,571.00	(528,617.70)	-72.00%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	124,046.55	124,046.55	124,046.55	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	598,510.57	598,510.57	598,510.57	New
c. Adjusted Beginning Balance		124,046.55	722,557.12	722,557.12		
2. Ending Fund Balance, June 30 (E + F.1.c.)		858,235.25	(1,635,791.88)	928,128.12		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	496,106.07	-	492,282.45	(3,823.62)	-0.77%
Unassigned/Unappropriated Amount	9790	362,129.17	(1,635,791.88)	435,845.67	73,716.50	20.36%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

**Charter School Name:** Clarksville Charter School  
 (continued) \_\_\_\_\_  
**CDS #:** 09-61838-0136200  
 \_\_\_\_\_  
**Charter Approving Entity:** Buckeye Union Elementary  
 \_\_\_\_\_  
**County:** El Dorado  
 \_\_\_\_\_  
**Charter #:** 1891  
 \_\_\_\_\_  
**Fiscal Year:** 2021/22  
 \_\_\_\_\_

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	10,935,450.00	0.00	10,935,450.00	11,818,188.00	12,305,342.00
Education Protection Account State Aid - Current Year	8012	306,322.00	0.00	306,322.00	321,048.00	321,048.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	3,285,191.00	0.00	3,285,191.00	3,443,127.00	3,443,127.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		14,526,963.00	0.00	14,526,963.00	15,582,363.00	16,069,517.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	164,315.00	164,315.00	172,214.00	172,214.00
Special Education - Federal	8181, 8182	0.00	185,325.00	185,325.00	194,234.00	194,234.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	201,790.00	201,790.00	31,430.00	31,430.00
Total, Federal Revenues		0.00	551,430.00	551,430.00	397,878.00	397,878.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,056,809.00	1,056,809.00	1,107,616.00	1,107,616.00
All Other State Revenues	StateRevAO	275,136.00	202,316.00	477,452.00	360,545.00	361,844.00
Total, Other State Revenues		275,136.00	1,259,125.00	1,534,261.00	1,468,161.00	1,469,460.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	2,332.00	0.00	2,332.00	2,444.00	2,444.00
Total, Local Revenues		2,332.00	0.00	2,332.00	2,444.00	2,444.00
5. TOTAL REVENUES						
		14,804,431.00	1,810,555.00	16,614,986.00	17,450,846.00	17,939,299.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	3,757,552.00	1,065,956.00	4,823,508.00	4,912,463.00	5,010,712.00
Certificated Pupil Support Salaries	1200	76,623.00	88,227.00	164,850.00	167,851.00	171,208.00
Certificated Supervisors' and Administrators' Salaries	1300	945,283.00	168,114.00	1,113,397.00	1,159,539.00	1,182,730.00
Other Certificated Salaries	1900	15,732.00	68,550.00	84,282.00	66,698.00	68,032.00
Total, Certificated Salaries		4,795,190.00	1,390,847.00	6,186,037.00	6,306,551.00	6,432,682.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	0.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	55,654.00	106,964.00	162,618.00	162,349.00	165,596.00
Other Non-certificated Salaries	2900	165,537.00	10,899.00	176,436.00	168,873.00	172,250.00
Total, Non-certificated Salaries		221,191.00	117,863.00	339,054.00	331,222.00	337,846.00

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

**Charter School Name:** Clarksville Charter School  
 (continued) \_\_\_\_\_  
**CDS #:** 09-61838-0136200  
 \_\_\_\_\_  
**Charter Approving Entity:** Buckeye Union Elementary  
 \_\_\_\_\_  
**County:** El Dorado  
 \_\_\_\_\_  
**Charter #:** 1891  
 \_\_\_\_\_  
**Fiscal Year:** 2021/22  
 \_\_\_\_\_

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	776,698.00	223,775.00	1,000,473.00	1,141,486.00	1,164,315.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	84,662.00	28,485.00	113,147.00	116,784.00	119,119.00
Health and Welfare Benefits	3401-3402	659,331.00	173,779.00	833,110.00	761,940.00	777,179.00
Unemployment Insurance	3501-3502	39,842.00	11,597.00	51,439.00	50,851.00	50,862.00
Workers' Compensation Insurance	3601-3602	50,391.00	13,282.00	63,673.00	92,929.00	94,787.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	23,544.00	1,820.00	25,364.00	331,889.00	338,526.00
Total, Employee Benefits		1,634,468.00	452,738.00	2,087,206.00	2,495,879.00	2,544,788.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	69,513.00	69,513.00	55,266.00	56,371.00
Books and Other Reference Materials	4200	23,813.00	13,011.00	36,824.00	0.00	0.00
Materials and Supplies	4300	3,184,019.00	102,679.00	3,286,698.00	3,500,771.00	3,570,787.00
Noncapitalized Equipment	4400	286,960.00	142,197.00	429,157.00	196,871.00	200,809.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		3,494,792.00	327,400.00	3,822,192.00	3,752,908.00	3,827,967.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	1,656,492.00	479,001.00	2,135,493.00	2,182,841.00	2,226,501.00
Travel and Conferences	5200	632.00	166.00	798.00	853.00	870.00
Dues and Memberships	5300	14,989.00	464.00	15,453.00	16,520.00	16,851.00
Insurance	5400	157,318.00	0.00	157,318.00	168,179.00	171,542.00
Operations and Housekeeping Services	5500	14,433.00	0.00	14,433.00	15,429.00	15,737.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	62,155.00	375.00	62,530.00	66,847.00	68,184.00
Transfers of Direct Costs	5700-5799	986,314.00	(986,314.00)	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,265,176.00	26,860.00	1,292,036.00	1,363,140.00	1,393,913.00
Communications	5900	27,838.00	1,155.00	28,993.00	30,995.00	31,615.00
Total, Services and Other Operating Expenditures		4,185,347.00	(478,293.00)	3,707,054.00	3,844,804.00	3,925,213.00
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	4,060.00	0.00	4,060.00	4,141.00	4,224.00
Total, Capital Outlay		4,060.00	0.00	4,060.00	4,141.00	4,224.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	263,812.00	0.00	263,812.00	41,136.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		263,812.00	0.00	263,812.00	41,136.00	0.00
<b>8. TOTAL EXPENDITURES</b>		14,598,860.00	1,810,555.00	16,409,415.00	16,776,641.00	17,072,720.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		205,571.00	0.00	205,571.00	674,205.00	866,579.00

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Clarksville Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 09-61838-0136200 \_\_\_\_\_  
 Charter Approving Entity: Buckeye Union Elementary \_\_\_\_\_  
 County: El Dorado \_\_\_\_\_  
 Charter #: 1891 \_\_\_\_\_  
 Fiscal Year: 2021/22 \_\_\_\_\_

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		205,571.00	0.00	205,571.00	674,205.00	866,579.00
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	124,046.55	0.00	124,046.55	928,128.12	1,602,333.12
b. Adjustments to Beginning Balance	9793, 9795	598,510.57	0.00	598,510.57	0.00	0.00
c. Adjusted Beginning Balance		722,557.12	0.00	722,557.12	928,128.12	1,602,333.12
2. Ending Fund Balance, June 30 (E + F.1.c.)		928,128.12	0.00	928,128.12	1,602,333.12	2,468,912.12
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	492,282.45	0.00	492,282.45	503,299.23	512,181.60
Unassigned/Unappropriated Amount	9790	435,845.67	0.00	435,845.67	1,099,033.89	1,956,730.52

# Coversheet

## Auditor Engagement Letter

**Section:** II. Finances  
**Item:** B. Auditor Engagement Letter  
**Purpose:** Vote  
**Submitted by:** Jenell Sherman  
**Related Material:** Clarksville Audit Engagement Letter 2021-22.pdf

### BACKGROUND:

Annual engagement letter for CCS (21-22) Audit with same audit firm: Wilkinson, Hadley, King

### RECOMMENDATION:

Board Approval

  
**WILKINSON HADLEY  
KING & CO. LLP**  
CPAS AND ADVISORS  
El Cajon, CA | Berkeley, CA

Brian K. Hadley, CPA  
Aubrey W. Mann, CPA  
Kevin A. Sproul, CPA

March 3, 2022

To: Board of Education and Management

Clarksville Charter School  
5049 Robert J Matthews Parkway  
El Dorado Hills, CA 95763

We are pleased to confirm our understanding of the services we are to provide for Clarksville Charter School (the Charter School) for the year ended June 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the Charter School, which comprise the statement of financial position as of June 30, 2022, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively the “financial statements”).

Also the following supplementary information accompanying the Charter School’s 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 records and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements. The following supplementary information is required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*:

1. LEA Organization Structure
2. Schedule of Average Daily Attendance (ADA)
3. Schedule of Instructional Time
4. Schedule of Financial Trends & Analysis
5. Reconciliation of Unaudited Annual Financial and Budget Report with Audited Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement which exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.



The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- An opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state awards that could have a direct and material effect on each identified program in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810*.

### **Auditor's Responsibilities for the Audit of the Financial Statements and State Compliance Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements identified in the *2021-22 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 Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. AS part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 Charter School or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because 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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 on 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. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter School's ability to continue as a going concern for a reasonable period of time.



Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper Revenue Recognition
2. Management Override of Controls

As we continue the audit planning process we may identify additional significant risks. If such risks are identified we will provide an addendum to this engagement letter to communicate these risks. If no additional significant risks are identified, no addendum will be provided.

### **Audit Procedures – Internal Control**

We will obtain an understanding of the Charter School and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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.

### **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 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 *2021-22 Guide for Annual Audits of California Local Education Agencies and State Compliance Reporting* (the Audit Guide) requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state awards identified in the Audit Guide which are applicable to the Charter School based on materiality levels identified in the Audit Guide. For the programs applicable to the Charter School, we will perform the procedures identified in the Audit Guide and report noncompliance in accordance with direction provided in the Audit Guide. The purpose of these procedures will be to express an opinion on the Charter School's compliance with requirements applicable to these programs in our report on state compliance.

## **Responsibilities of Management for the Financial Statements and State Compliance Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for:

1. Designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state 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 and 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, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state 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.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;
2. Access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance and in accordance with the Audit Guide;
3. Additional information that we may request for the purpose of the audit; and
4. Unrestricted access to persons within the Charter School from whom we determine it necessary to obtain audit evidence.

At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 of each opinion unit taken 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 Charter School involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect of the financial statements. Your responsibilities include informing us of your knowledge and of any allegations of fraud or suspected fraud affecting the Charter School received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Charter School complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, 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 reporting 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 review upon our scheduled interim field work dates.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. 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.

Your responsibilities include acknowledging to us in the written representation letter that:

1. You are responsible for the 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 Scope and 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.

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

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

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Charter School, the California State Controller's Office, the California Department of Education, and the County Office of Education; however, management is responsible for the distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilkinson Hadley King & Co. LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Board of Accountancy or its designee, the County Office of Education, the California State Controller's Office or its designee, the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of 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 Wilkinson Hadley King & Co. LLP 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 to other, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California State Controller's Office or the California Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kevin A. Sproul, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit upon the signing of this engagement letter and will schedule dates for field work accordingly.

Our fee for these services will be \$9,750 for the audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. Upon completion of the audit report and submission to the California State Controller's Office progress billings will be brought to 90% of the contracted amount. The final 10% of the contracted amount will be billed, and is due, upon receipt of the California State Controller's Office certification letter. In accordance with firm policies, work may be suspended if your account becomes 30 days past due and may not be resumed until your account is paid in full. Additionally, an audit report will not be issued for the year ended June 30, 2022 if 100% of prior audit fees have not been paid in full inclusive of the final 10% billed upon receipt of the California State Controller's Office certification letter for the prior period. 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 report(s).

You will be obligated to compensate us for all time expended at our standard hourly rates and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

## **Reporting**

We will issue written reports upon completion of our Audit. Our reports will be addressed to the governing board of the Charter School. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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 we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) 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 Charter School's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter School's internal control and compliance. The report will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Charter School 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 attached copy and return it to us.

Very truly yours,

A handwritten signature in blue ink that reads "Wilkinson Hadley King & Co. LLP". The signature is written in a cursive, professional style.

Wilkinson Hadley King & Co. LLP

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**Response:**

This letter correctly sets forth the understanding of Clarksville Charter School.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by Governance at a Public Meeting on: \_\_\_\_\_

# Coversheet

## Student Funding Charts

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

<b>Funding Schedule 2022-2023</b>			
<b>TK</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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	

<b>K-8</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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	

<b>9-12</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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

<b>Funding Schedule 2021-2022</b>			
<b>TK</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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	

<b>K-8</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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	

<b>9-12</b>			
<b>Enrollment Date</b>	<b>TOTAL FUNDS</b>	<b>FUNDS UPON ENROLLMENT</b>	<b>DECEMBER 1ST FUNDS DROP</b>
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:** CCS Growth Projection 2022-2023.pdf

# Growth Projection *eee* 2022-2033

## Total Enrollment 1800



# Coversheet

## Open Enrollment

**Section:** III. Academic Excellence  
**Item:** A. Open Enrollment  
**Purpose:** Vote  
**Submitted by:** Jenell Sherman  
**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**